



**2024-2025 City Budget**



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## **Budget Message**

Dear Honorable Mayor Coleman, Members of the Sweet Home City Council, Budget Committee Members, and Residents of the City of Sweet Home:

It is with great pleasure that we present to you the proposed fiscal year budget beginning July 1, 2024, and ending June 30, 2025, for your review. City Staff has worked very hard on preparing this budget as well as making sure that it is balanced and keeps us financially solvent. The budget document has been prepared to satisfy the legal requirements of the State of Oregon budget law, Local Government Accounting Standards, and the City of Sweet Home's Financial Policies. The overall budget for FY2024-2025 totals \$97,654,000. This total includes Capital Projects including the Mahler Wastewater Treatment Plant.

While many other cities are currently facing a deficit, we feel extremely fortunate to not only be financially stable over the next year, but to also be able to complete several capital projects set by the Council's Goals, as well as having a solid strategy to start construction on the Mahler Wastewater Treatment Plant which has been an ongoing challenge for over 25 years. We will still need to be financially conservative during the next year in order to be well positioned for these large projects as well as being poised to handle any challenges the fluctuating economy may cause. Because of the way our revenue is accumulated, our revenue should continue to stay more stable than many cities, but we will need to continue to plan for replacing and repairing our aging infrastructure.

The overall budget structure was updated last year to simplify the budget process and make it more transparent.

This message highlights the activity of some of the major changes in each of the city's funds and service areas.

### **WORKFORCE/PERSONNEL**

Our employees continue to be our most valuable resource in providing high-quality services that our residents deserve. During this time of national turnover and the high cost that turnover brings both financially and in the potential disruption of services, we made sure to negotiate a mutually beneficial contract to retain employees while staying financially prudent.

The cost of personnel services includes manageable increases for unrepresented staff with a four percent cost of living adjustment beginning July 1, 2024. The staff represented by AFSCME have a budgeted amount of four percent based on their negotiated contract and the negotiated four percent increase for the Police Department is also already accounted for.

CIS sent us 9.4% increase in Regence and 5.8% increase in Delta beginning 1/1/2025. There are a few staffing changes this year and we have also combined some divisions into the General Fund.

### **GENERAL FUND**

The General Fund is an unrestricted fund that allocates property taxes, franchise fees, taxes, and other revenues to fund services for Community & Economic Development, Municipal Court, Parks, Communication, Finance, Administrative Services including HR, the Community Center, and non-departmental expenses. This year we have also included certain grant funds as well as the capital projects these grants are funding. The total General Fund budget is \$6,390,000, which represents an increase of \$1,554,000 from the proposed FY 2023-2024 budget. The increase in both revenue and expenditure is due to consolidating and adding line items to the General Fund, as well as the increase in revenue due to grant funds.

We are excited to be offering additional amenities to Sweet Home, but also must continue to carefully consider our expenditures within the General Fund and keep them in line with the Council's goals.

The City of Sweet Home also increased our contingency amount. While we do not plan to spend the majority of these funds, we wanted to ensure that the City had potential funds available in case of an emergency, or unexpected capital improvement.

### **ENTERPRISE FUNDS**

The enterprise funds include water, sewer, and storm water funds.

You will notice a large increase in our sewer budget. This is due to the pending construction of the Mahler Wastewater Treatment Plant. The project budget for that project is approximately \$67 million. Over the last year the City has completed the wastewater treatment plant interim project which has already improved the wastewater treatment operations, and after a great deal of work we have also completed the funding plan for construction of our new plant. This plan includes a low interest, Federal WIFIA loan which will be deferred until five years after the completion of the wastewater treatment plant. This allows us to leverage our enterprise funds and continue to invest and raise revenue in order to be sufficient in paying this loan back on time. We are continuing to work on procuring additional grant funds as well as requesting State and Federal funds in order to decrease the loan amount as much as possible. However, even if no additional funds are granted this plan should still be sustainable barring any unforeseen circumstances.

The staff looks forward to working with the Budget Committee and City Council during the budget process this year and wants to thank you in advance for the numerous hours you will contribute to ensure an open and transparent budget process. We appreciate your guidance, support, and willingness to serve the Sweet Home community as you review and make budget decisions for fiscal year 2024-2025.

In closing, I'd also like to thank the staff, and a special thanks to our Contracted Finance Director Matt Brown, and also to all departments for the time they have spent preparing the budget document you will be reviewing. Many hours have been spent doing research, preparing financial information in a format that is transparent and easy for the public to understand. Management staff will be available to answer questions as you review the budget. It is an honor to work with our professional and skilled employees and community volunteers as we navigate the budget process this year.

Respectfully submitted by,

Kelcey Young, City Manager



## **Mission, Vision, & Council Goals**

### **Mission Statement**

The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the value assets available, we will be responsive to the community while planning and preparing for the future.

### **Vision Statement**

WE, as City Council, have been entrusted to make decisions that do the most good, for the most people, for the longest period of time to enhance the quality of life for our community.

WE ASPIRE to make Sweet Home a community people find desirable to live in.

WE ASPIRE to have an effective and efficient local government.

WE ASPIRE to provide viable and sustainable infrastructure.

WE ASPIRE to provide viable and sustainable essential services.

WE ASPIRE to create an economically strong environment in which businesses and community members prosper.

### **Council Goals**

#### Goal #1—Infrastructure

- Develop specific steps for implementation of the adopted master plans that include Water, Sewer, Streets, Parks, and Property.
- Increase community awareness of infrastructure needs and appropriate planning documents that include Water, Sewer, Streets, Parks, and Property.

#### Goal #2 - Be an effective and efficient government

- Update and streamline processes.
- Develop continuity in planning and permitting process.
- Invest in long-term staff stability and training.
- Develop transparency in all communications.
- Continue to implement strong financial “best” practices
- Employ sound technology to maximize efficiency
-

### Goal #3—Essential Services

- Increase access to quality healthcare services in Sweet Home including memory care, senior assisted living, physical therapy, urgent care, and mental/behavior health.
- Improve community safety, police, and community design, etc.
- Develop partnerships with regional services and work to correct them with the appropriate member of the public.

### Goal #4—Economic Strength

- Implement vitalization programs.
- Lead community economic development efforts
- Develop economic opportunities with regional partners
- Develop a downtown streetscape plan

### Goal #5—Image Building

- Develop a strategic marketing plan that includes internal messaging, positivity, external messaging, and recruitment for remote works and business
- Branding for the city in regards to universal partnerships, unique resources, safe and healthy environments, affordable, and community support

## City Profile



The City of Sweet home, approximately six and a half square miles, is the third largest city in Linn County and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs.

Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene and Albany is 25 miles away.

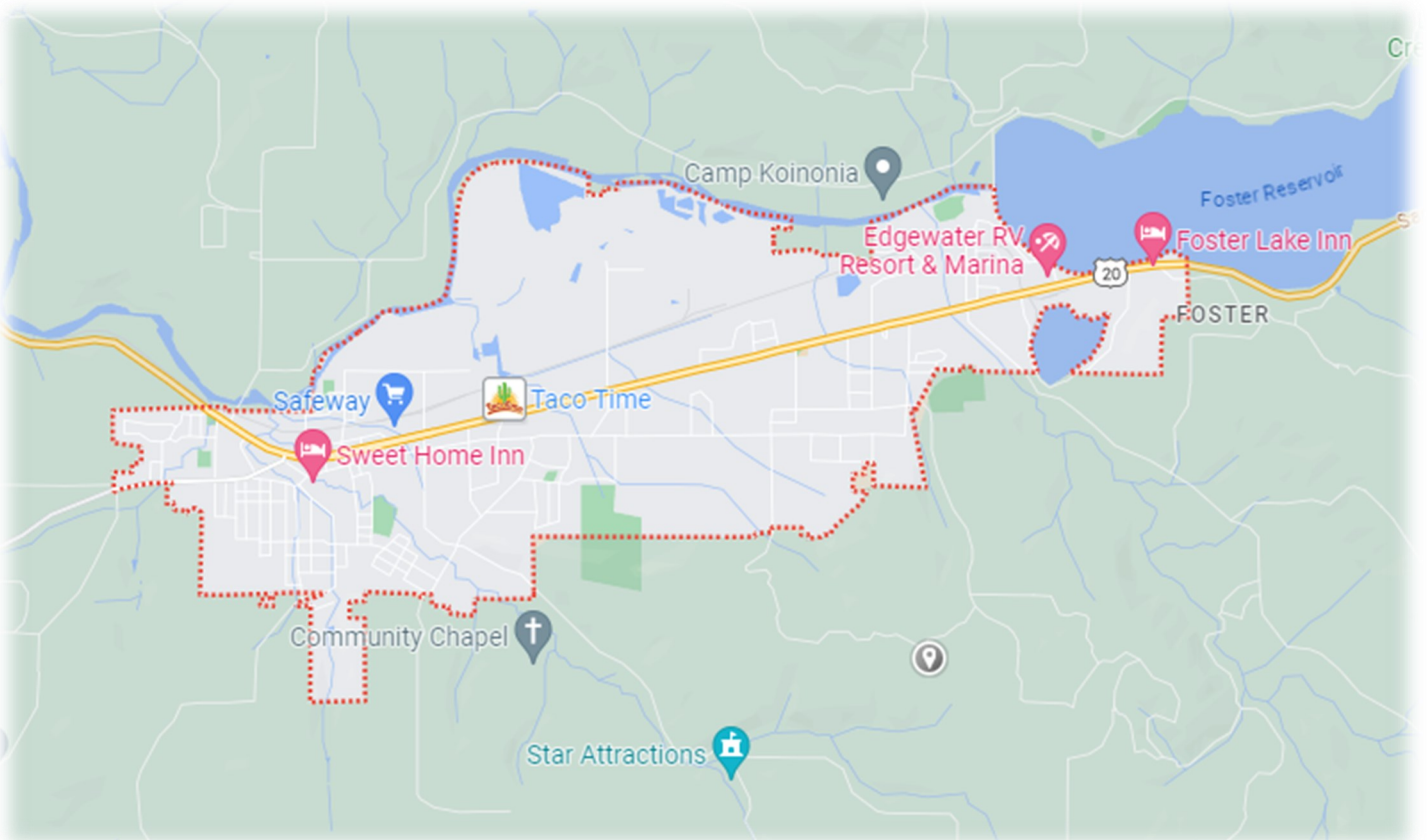
Operating under the provisions of its own Charter and applicable state law, Sweet Home has a Council/Manager form of government. The City Council consists of seven members elected by the citizens of Sweet Home to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years.

The City of Sweet Home provides municipal services including police protection, emergency dispatch services, street construction and maintenance, library services, building and planning, zoning and general administration .

In 2021, the City assumed control of its water and wastewater treatment plants while also continuing to maintain the water distribution and sewer collection systems throughout the city. Significant efforts to address leaking pipes have yielded a water loss ration of approximately 12% down from over 40% just three years ago and a successful inflow and infiltration program has reduced the loads handled by the wastewater treatment plan and reduce environmental violations. Significant work still remains as the City beings construction on a major rehabilitation effort at the Wastewater Treatment Plant to enhance capacity and prepare the City for the next 30-50 years of development and expansion. More information on the Wastewater Treatment Plant project can be found under the Wastewater fund portion of this document.

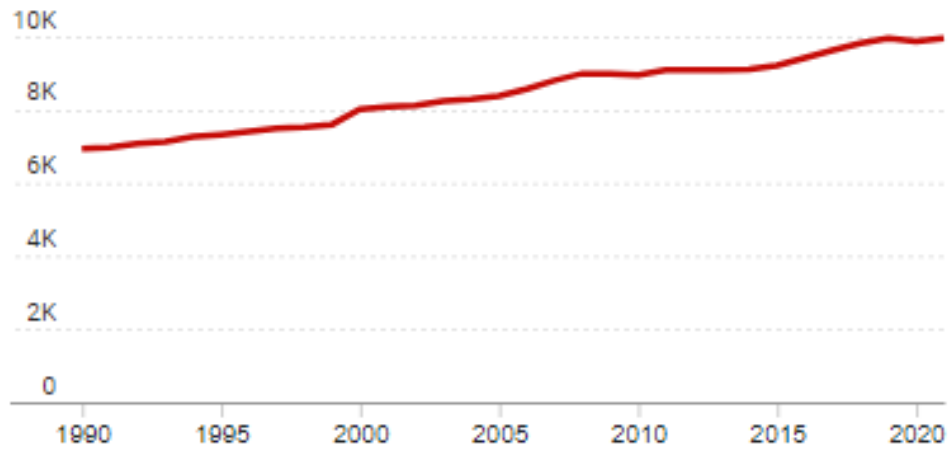


## Demographics



## Demographics

### Population in Sweet Home



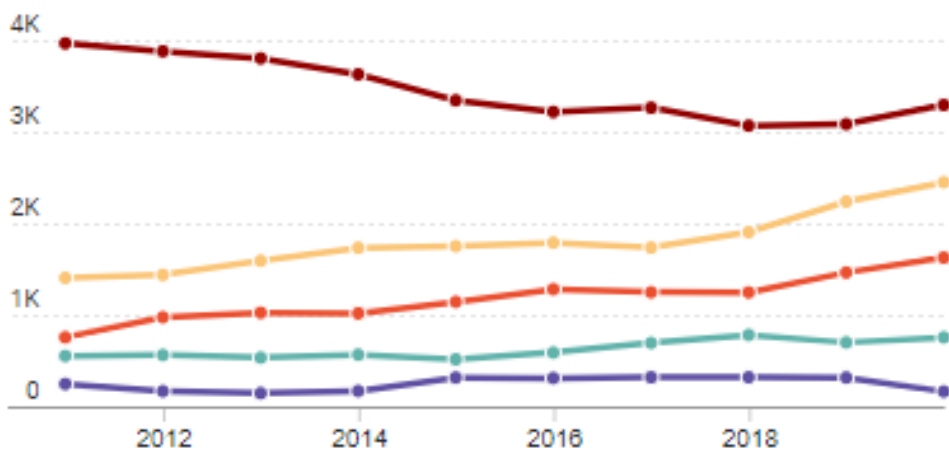
**Total Population**

Data from [www2.census.gov](http://www2.census.gov)

[Export](#) [Explore More >](#)

Rankings (in)	Linn County	Oregon
<b>Largest Population</b>	<u>3 of 10</u>	<u>58 of 167</u>
<b>Highest Median Income</b>	<u>12 of 13</u>	<u>214 of 222</u>
<b>Highest Median Age</b>	<u>3 of 13</u>	<u>72 of 222</u>

### Marital status in Sweet Home



Married
Divorced
Never Married
Widowed
Separated

Data from [census.gov](http://census.gov)

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## Budget Committee

The Budget Committee is the financial planning board of the city. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members equal. State law mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical. The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Sweet Home, this is the City Manager. The committee reviews the proposed budget to ensure that the budget aligns with the City Council goals and aspirations.

### **2024 Budget Committee**

Susan Coleman	Mayor	Term Ends 12/31/2026
Greg Mahler	President Pro-Tem	Term Ends 12/31/2024
Lisa Gourley	City Councilor	Term Ends 12/31/2024
Dylan Richards	City Councilor	Term Ends 12/31/2026
Angelita Sanchez	City Councilor	Term Ends 12/31/2024
Joshua Thorstad	City Councilor	Term Ends 12/31/2026
Dave Trask	City Councilor	Term Ends 12/31/2024
Cherrie Carranza	Budget Committee	Term Ends 12/31/2024
Brennan Frenzel	Budget Committee	Term Ends 12/31/2024
Robert Briana	Budget Committee	Term Ends 12/31/2025
Matthew Betchel	Budget Committee	Term Ends 12/31/2026
Diane Gerson	Budget Committee	Term Ends 12/31/2026
Joshua Marvin	Budget Committee	Term Ends 12/31/2026
Nancy White	Budget Committee	Term Ends 12/31/2026

## Budget Process

### **Budgeting in Oregon**

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local Governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs in Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294. Oregon local budget has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures, and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

### **Budgeting in Sweet Home**

#### Adoption

The City of Sweet Home prepares and adopts a budget in accordance with its City Charter and ORS 294. These statutes provide legal standards for preparing, presenting, adopting, implementing, and monitoring the budget. The City Manager is the Budget Officer and has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, local expenditures cannot exceed the final appropriation once the budget is adopted.

#### Budget Amendments

Supplemental budgets are adopted through the similar process used for the regular budget and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy. By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures when revenues are received for which the city has no prior knowledge in those cases. It is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

#### JAN - FEB

Budgets are sent to departments for initial proposal. Budget Officer is approved by Council. Budget starts to be put together and discussed among leadership



#### MARCH/APRIL

Budget Committee meets to vote on the proposed budget and approve tax rates.



#### MAY/JUNE

City Council approves budget and tax rates to complete budget process.

## **Basis of Budgeting**

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices, in modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectable within the current period, or soon after the end of the current period to pay off liabilities of the current period.

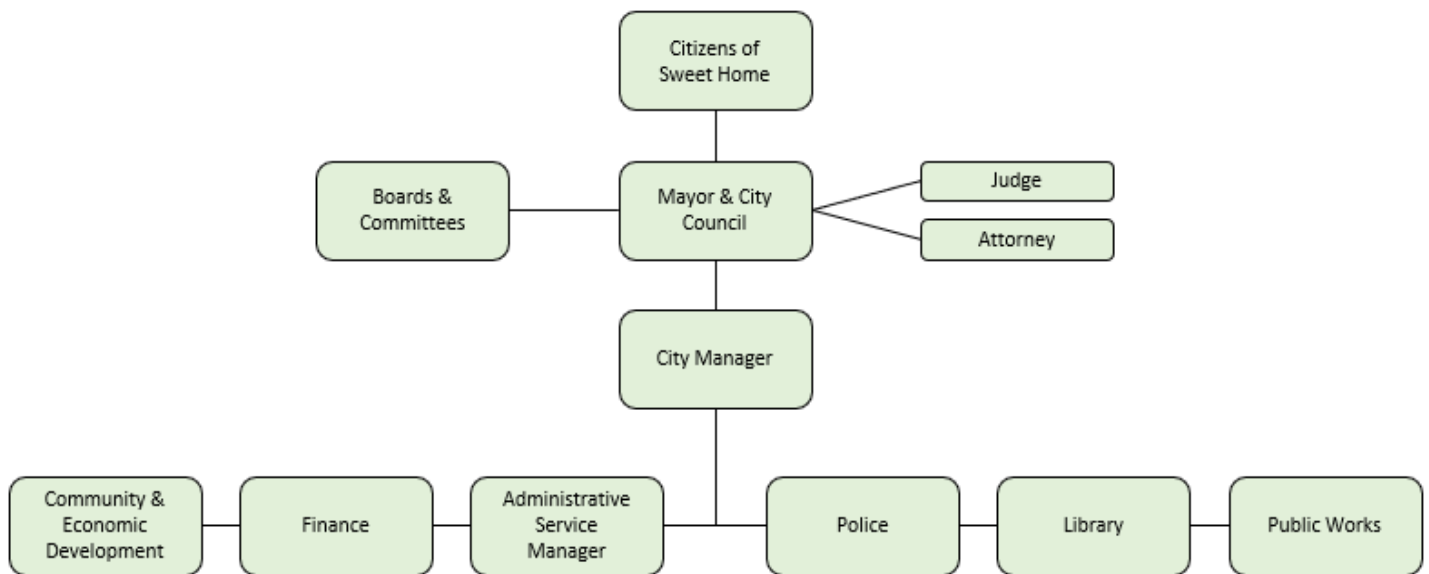
Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for the interest on general long-term obligations which is recorded when due.

## **Audit Basis**

The audit, as reported in the ACFR (Annual Accounting Financial Report) accounts for the City's finances on the basis of generally accepted accounting principals (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (Water, Sewer, and Storm Water). The audit uses the accrual method of accounting for the Proprietary Funds. The ACFR shows all the city's funds on both a budgetary and GAAP basis for comparison purposes.

## **Organizational Chart**



**Accounting Structure**

<b><u>FUND</u></b>	<b><u>Number</u></b>	<b><u>Description &amp; Purpose</u></b>
<b>GENERAL FUND</b>		
General Fund	100	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Administration, City Council, Court, Finance, Community Development, and Parks are departments within the
<b>SPECIAL REVENUE</b>		
Public Safety Fund	200	The Public Safety Fund is a separate fund for the operation of the City of Sweet Home Police Department that receives
Library Fund	201	The Library Fund is a separate fund for the operation of the City of Sweet Home Library Department that receives a spe-
Community Center Fund	203	This fund was established to pay for utilities and maintenance related to the operations of the Senior Center and
Transportation Fund	206	This fund is created to track revenues related to State Gas Tax revenues and operational expenditures related to Street maintenance expenditures and capital projects.
Willa Yucca Fund	208	The fund was created to track specifically a new Local Improvement District within the City of Sweet Home. This fund will track capital expenditures for this project along with future payments for debt service and payments from
Economic Development Fund	760	The fund was created to track economic development grants and funding related to economic development activities within the city.

**ENTERPRISE FUNDS**

System Development Charges	301— 305	These funds are specifically created to track revenues and expenditures for system development charges for Water, Sewer, Storm, Parks, and Transportation. Revenues come from development fees that aid in supplemental funding for capital improvements throughout the city.
Water Fund	500	The Water Fund accounts for the resources and expenditures related to the supply, treatment, and distribution of water.
Sewer Fund	550	The Wastewater (Sewer) Fund accounts for the resources and expenses related to the supply, treatment, and collection of sewage.
Storm Fund	560	The Storm Fund accounts for the resources and expenses related to the maintenance of the City’s storm water system.

**RESERVE FUNDS**

Reserve Fund	770	The Reserve Fund was created as a fund to track resources that the City Council has set aside for future projects and activities.
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## Budget Summary

FUND	Local Taxes	Intergov. & Grants	Charges for Services	Fines	Lic. Perm. & Fees	Misc.	Transfers	Beginning	
								Balance	Total Resources
General	879,000	1,127,000	432,000	115,000	217,000	750,000	0	2,870,000	6,390,000
<u>Special Revenue</u>									
Public Safety	3,830,000	0	0	0	0	130,000	0	2,911,000	6,871,000
Library	612,000	50,000	0	0	1,000	7,000	100,000	480,000	1,250,000
Transportation	0	777,000	0	0	0	10,000	0	386,000	1,173,000
Enhancement	0	0	0	0	0	16,000	15,000	797,000	828,000
Willow Yucca LID Fund	0	0	0	0	0	2,000,000	0	0	2,000,000
<b>Total Special Revenue Funds</b>	<b>4,442,000</b>	<b>827,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>2,163,000</b>	<b>115,000</b>	<b>4,574,000</b>	<b>12,122,000</b>
<u>SDC Funds</u>									
Water SDC	0	0	0	0	75,000	0	0	925,000	1,000,000
Sewer SDC	0	0	0	0	70,000	0	0	920,000	990,000
Storm SDC	0	0	0	0	20,000	0	0	92,000	112,000
Transportation SDC	0	0	0	0	120,000	0	0	1,267,000	1,387,000
Parks SDC	0	0	0	0	13,000	0	0	131,000	144,000
<u>Enterprise Funds</u>									
Water	0	810,000	2,725,000	0	0	30,000	0	2,766,000	6,331,000
Sewer	30,000	0	3,160,000	0	0	60,005,000	0	4,785,000	67,980,000
Storm	0	0	215,000	0	0	5,000	0	405,000	625,000
<b>Total Enterprise Funds</b>	<b>30,000</b>	<b>810,000</b>	<b>6,100,000</b>	<b>0</b>	<b>298,000</b>	<b>60,040,000</b>	<b>0</b>	<b>11,291,000</b>	<b>78,569,000</b>
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	0	0	0	0	0	0	108,000	108,000
Reserve	0	0	0	0	0	0	0	465,000	465,000
<b>Total Internal Service Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573,000</b>	<b>573,000</b>
<b>TOTAL RESOURCES - ALL FUNDS</b>	<b>5,351,000</b>	<b>2,764,000</b>	<b>6,532,000</b>	<b>115,000</b>	<b>516,000</b>	<b>62,953,000</b>	<b>115,000</b>	<b>19,308,000</b>	<b>97,654,000</b>



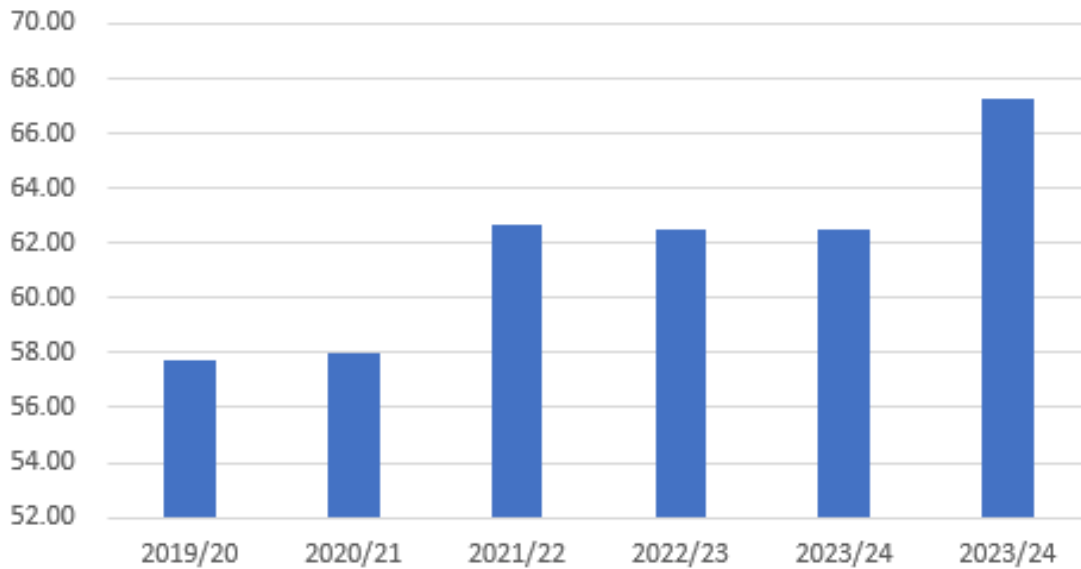
## Budget Summary

<u>FUND</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unapp.</u>	<u>Total Expenditures</u>
General	2,170,000	1,330,000	365,000	0	15,000	1,000,000	4,880,000	1,510,000	6,390,000
<u>Special Revenue</u>									
Public Safety	3,345,000	861,000	200,000	0	0	850,000	5,256,000	1,615,000	6,871,000
Library	447,000	181,000	0	0	0	300,000	928,000	322,000	1,250,000
Transportation	508,000	229,000	345,000	0	0	91,000	1,173,000	0	1,173,000
Enhancement	0	275,000	553,000	0	0	0	828,000	0	828,000
Willow Yucca LID Fund	0	100,000	1,900,000	0	0	0	2,000,000	0	2,000,000
<b>Total Special Revenue Funds</b>	<b>4,300,000</b>	<b>1,646,000</b>	<b>2,998,000</b>	<b>0</b>	<b>0</b>	<b>1,241,000</b>	<b>10,185,000</b>	<b>1,937,000</b>	<b>12,122,000</b>
<u>SDC Funds</u>									
Water SDC	0	300,000	700,000	0	0	0	1,000,000	0	1,000,000
Sewer SDC	0	300,000	690,000	0	0	0	990,000	0	990,000
Storm SDC	0	25,000	87,000	0	0	0	112,000	0	112,000
Transportation SDC	0	300,000	1,087,000	0	0	0	1,387,000	0	1,387,000
Parks SDC	0	40,000	104,000	0	0	0	144,000	0	144,000
<u>Enterprise Funds</u>									
Water	760,000	857,000	1,350,000	700,000	0	395,000	4,062,000	2,269,000	6,331,000
Sewer	713,000	1,070,000	30,000,000	435,000	0	440,000	32,658,000	35,322,000	67,980,000
Storm	162,000	89,000	50,000	0	0	45,000	346,000	279,000	625,000
<b>Total Enterprise Funds</b>	<b>1,635,000</b>	<b>2,981,000</b>	<b>34,068,000</b>	<b>1,135,000</b>	<b>0</b>	<b>880,000</b>	<b>40,699,000</b>	<b>37,870,000</b>	<b>78,569,000</b>
<u>Internal Service Funds</u>									
Comm. Econ Develop. Reserve	0	108,000	0	0	0	0	108,000	0	108,000
Total Internal Service Funds	0	108,000	0	0	100,000	365,000	465,000	0	465,000
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>8,105,000</b>	<b>6,065,000</b>	<b>37,431,000</b>	<b>1,135,000</b>	<b>115,000</b>	<b>3,486,000</b>	<b>56,337,000</b>	<b>41,317,000</b>	<b>97,654,000</b>

### Personnel Summary

	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.00
Finance	3.90	3.90	3.90	3.95	3.95	3.20	3.50
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	6.00
Municipal Court	2.55	2.55	2.55	2.50	2.50	2.45	3.24
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.69
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.16
Public Works	17.00	17.00	22.00	23.95	23.95	24.40	25.05
	<b>57.70</b>	<b>58.00</b>	<b>62.70</b>	<b>62.50</b>	<b>62.50</b>	<b>67.30</b>	<b>70.64</b>

### Personnel Totals





## Debt Service

The City of Sweet Home currently has three debt services related to Water and Sewer projects around the city. The total amount of debt is just under \$11 Million. The first debt service is a Full Faith and Credit Refunding Bond that began in 2021; this was a bond refinance that paid off 3 other debt service agreement to consolidate and save interest. This bond is through 2035. The second debt service is a sewer I&I infrastructure no-interest loan from the State of Oregon. The current balance is \$2,000,000. The final debt for the city is a loan from OECD for infrastructure improvements to the Water Treatment Plant. This is the longest debt service scheduled to be paid off in 2042.

### Refinance Bond 2021

<u>Year</u>	<u>Balance</u>
2021	5,780,000
2022	5,505,000
2023	5,270,000
2024	4,800,000
2025	4,185,000
2026	3,500,000
2027	3,045,000
2028	2,585,000
2029	2,115,000
2030	1,635,000
2031	1,140,000
2032	795,000
2033	605,000
2034	410,000
2035	210,000
2036	-

### Sewer I&I Loan R89752

<u>Year</u>	<u>Balance</u>
2021	2,750,000
2022	2,500,000
2023	2,250,000
2024	2,000,000
2025	1,750,000
2026	1,500,000
2027	1,250,000
2028	1,000,000
2029	750,000
2030	500,000
2031	250,000
2032	-

### WTP OECD Loan S04002

<u>Year</u>	<u>Balance</u>
2021	4,839,196
2022	4,606,664
2023	4,374,132
2024	4,148,394
2025	3,922,656
2026	3,696,918
2027	3,471,180
2028	3,245,442
2029	3,019,704
2030	2,793,966
2031	2,568,228
2032	2,342,490
2033	2,116,752
2034	1,891,014
2035	1,665,276
2036	1,439,538
2037	1,213,800
2038	988,062
2039	762,324
2040	536,586
2041	310,848
2042	85,110

## **General Fund (100)**

The General Fund is the main fund of the City of Sweet Home and it is home the following departments:

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

In the following pages you will find a summary of the overall General Fund Appropriations for the budget year. Additional pages will also provide a short description of each department and note any major changes within the department.



**General Fund Resources Summary**

<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
Beginning Balance	1,837,459	1,542,614	1,500,000	2,870,000	2,870,000	2,870,000
Property Tax - Current	710,042	882,844	800,000	824,000	824,000	824,000
Property Tax - Past	20,000	1,323	8,000	5,000	5,000	5,000
Transient Taxes	22,000	44,594	45,000	50,000	50,000	50,000
Total	<b>752,042</b>	<b>928,762</b>	<b>853,000</b>	<b>879,000</b>	<b>879,000</b>	<b>879,000</b>
Franchise Fees	698,550	763,079	675,000	695,000	695,000	695,000
Revenue Sharing - General	115,000	133,900	120,000	125,000	125,000	125,000
Revenue Sharing - Cigarette	7,100	7,272	7,000	7,000	7,000	7,000
Revenue Sharing - OLCC	174,000	197,137	197,000	210,000	210,000	210,000
Revenue Sharing - MJ	111,587	90,214	14,000	90,000	90,000	90,000
Total	<b>1,106,237</b>	<b>1,191,602</b>	<b>1,013,000</b>	<b>1,127,000</b>	<b>1,127,000</b>	<b>1,127,000</b>
Grant	182,001	1,251,746	0	0	0	0
Support Service Charges	1,523,634	541,000	797,000	432,000	432,000	432,000
Licenses	0	0	50,000	0	0	0
Licenses - Business	0	100	0	0	0	0
Permits	0	510	1,000	0	0	0
Permits - Building	160,000	219,579	160,000	125,000	125,000	125,000
Fees	11,150	13,675	14,000	40,000	40,000	40,000
Fees - Passports	14,000	9,080	15,000	12,000	12,000	12,000
Fees - Planning	14,500	15,247	13,000	40,000	40,000	40,000
Fines - Court	175,000	150,533	200,000	115,000	115,000	115,000
Total	<b>374,650</b>	<b>408,723</b>	<b>453,000</b>	<b>332,000</b>	<b>332,000</b>	<b>332,000</b>
Interest	25,000	339,793	170,000	400,000	400,000	400,000
Miscellaneous	173,200	106,692	50,000	100,000	100,000	100,000
Unhoused Assistance	0	0	0	250,000	250,000	250,000
Total Miscellaneous	<b>198,200</b>	<b>446,485</b>	<b>220,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
Transfer	4,592	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>5,978,815</b>	<b>6,310,931</b>	<b>4,836,000</b>	<b>6,390,000</b>	<b>6,390,000</b>	<b>6,390,000</b>



**General Fund Expenditures Summary**

<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
Admin PS	440,198	482,849	484,000	605,000	605,000	605,000
City Council PS	6,420	4,052	22,000	18,000	18,000	18,000
Comm & Econ Dev. PS	521,884	542,930	635,000	628,000	628,000	628,000
Finance PS	419,009	149,405	322,000	290,000	290,000	290,000
Municipal Court PS	234,685	262,313	300,000	271,000	271,000	271,000
Parks PS	746,888	792,109	274,000	358,000	358,000	358,000
<b>Total Personal Services</b>	<b>2,369,084</b>	<b>2,233,658</b>	<b>2,037,000</b>	<b>2,170,000</b>	<b>2,170,000</b>	<b>2,170,000</b>
Admin MS	1,215,308	73,126	67,000	85,000	85,000	85,000
City Council MS	0	1,557	9,000	9,000	9,000	9,000
Comm & Econ Dev. MS	213,700	197,305	357,000	276,000	276,000	276,000
Finance MS	176,108	290,006	259,000	236,000	236,000	236,000
Municipal Court MS	43,350	28,014	39,000	38,000	38,000	38,000
Parks MS	311,132	169,095	161,000	166,000	166,000	166,000
Community Center MS	0	0	0	30,000	30,000	30,000
General Services MS	0	517,039	389,000	490,000	490,000	490,000
<b>Total Materials &amp; Services</b>	<b>1,959,598</b>	<b>1,276,142</b>	<b>1,281,000</b>	<b>1,330,000</b>	<b>1,330,000</b>	<b>1,330,000</b>
Capital Outlay	0	0	200,000	250,000	250,000	250,000
Unhoused Assistance	0	0	0	115,000	115,000	115,000
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>
Transfer	107,519	0	5,000	15,000	15,000	15,000
Contingency	0	0	255,000	1,000,000	1,000,000	1,000,000
Unappropriated	0	0	1,058,000	1,510,000	1,510,000	1,510,000
<b>Total General Fund Expenditures</b>	<b>4,436,201</b>	<b>3,509,799</b>	<b>4,836,000</b>	<b>6,390,000</b>	<b>6,390,000</b>	<b>6,390,000</b>

**Administration**

Administration is the home to the City Manager’s office. Personnel Services include 3.0 FTEs (City Manager, Administrative Services Manager, and Communications Manager) along with the contracted City Attorney. Materials and Services including standard items like professional development, general operating supplies and professional services for any special contracting out that the city manager may need throughout the budget year.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><u>Administration Dept.</u></b>							
100-101-000-504	Wages	304,939	368,287	337,000	440,000	440,000	440,000
100-101-000-505	Overtime	1,040	28	0	0	0	0
100-101-000-506	Insurance	61,568	37,068	47,000	62,000	62,000	62,000
100-101-000-507	Retirement	43,651	41,111	47,000	63,000	63,000	63,000
100-101-000-508	Taxes	28,021	28,388	26,000	5,000	5,000	5,000
100-101-000-509	Other	979	7,967	27,000	35,000	35,000	35,000
	<b>Total Personal Services</b>	<b>440,198</b>	<b>482,849</b>	<b>484,000</b>	<b>605,000</b>	<b>605,000</b>	<b>605,000</b>
100-101-000-510	Operating Supplies	664,221	19,242	20,000	15,000	15,000	15,000
100-101-000-511	Personnel Uniforms	0	80	0	0	0	0
100-101-000-512	Utilities	198,300	4,659	0	0	0	0
100-101-000-513	Computer Maintenance	8,000	0	0	0	0	0
100-101-000-514	Public Information	6,250	0	0	10,000	10,000	10,000
100-101-000-516	Professional Development	48,200	12,551	5,000	10,000	10,000	10,000
100-101-000-517	Professional Services	234,807	13,615	42,000	45,000	45,000	45,000
100-101-000-519	Projects & Programs	39,950	3,389	0	5,000	5,000	5,000
100-101-000-528	Fuel	2,580	0	0	0	0	0
100-101-000-530	IT Charges	0	9,351	0	0	0	0
100-101-000-531	Enterprise Fleet	0	3,931	0	0	0	0
100-101-000-532	Miscellaneous	0	4,075	0	0	0	0
100-101-000-534	Equipment Maintenance	3,300	0	0	0	0	0
100-101-000-535	Equipment Rental	9,700	2,233	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>1,215,308</b>	<b>73,126</b>	<b>67,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
	<b>TOTAL ADMINISTRATION</b>	<b>1,655,506</b>	<b>555,975</b>	<b>551,000</b>	<b>690,000</b>	<b>690,000</b>	<b>690,000</b>



**City Council**

City Council retains a department within the General Fund to accurately track expenses related to City Council. City Councilors, Council President, and the Mayor are paid a small monthly stipend for their service, which is included in Personal Services. Materials and Services include standard categories of general operating supplies, professional development, and professional services if needed throughout the budget year.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><u>City Council Dept</u></b>							
100-103-000-504	Wages	6,420	3,758	18,000	14,000	14,000	14,000
100-103-000-505	Overtime	0	0	0	0	0	0
100-103-000-506	Insurance	0	0	0	0	0	0
100-103-000-507	Retirement	0	0	0	0	0	0
100-103-000-508	Taxes	0	287	2,000	2,000	2,000	2,000
100-103-000-509	Other	0	7	2,000	2,000	2,000	2,000
	<b>Total Personal Services</b>	<b>6,420</b>	<b>4,052</b>	<b>22,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
100-103-000-510	Operating Supplies	0	157	1,000	1,000	1,000	1,000
100-103-000-514	Public Information	0	0	0	0	0	0
100-103-000-516	Professional Development	0	0	4,000	4,000	4,000	4,000
100-103-000-517	Professional Services	0	0	4,000	4,000	4,000	4,000
100-103-000-519	Projects & Programs	0	0	0	0	0	0
100-103-000-532	Miscellaneous	0	1,400	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>0</b>	<b>1,557</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>TOTAL COUNCIL EXPENDITURES</b>		<b>6,420</b>	<b>5,609</b>	<b>31,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>

**Community & Economic Development Department**

The Community and Economic Development Department is home to not only Economic Development, but Planning and Building services within the City of Sweet Home. This department is home to 6.0 FTEs, including one new positions of a Tourism & Business Development Coordinator. This next budget year, the city anticipates hitting the ground running with abatements, which as you can see in the budget below, the city anticipates doing several abatements throughout the city. Other Materials and Services expenses remain fairly stable from the previous year.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><i>Community &amp; Economic Development Dept</i></b>							
100-104-000-504	Wages	349,044	399,699	400,000	436,000	436,000	436,000
100-104-000-505	Overtime	100	0	0	0	0	0
100-104-000-506	Insurance	93,264	72,367	141,000	89,000	89,000	89,000
100-104-000-507	Retirement	50,743	27,482	52,000	63,000	63,000	63,000
100-104-000-508	Taxes	26,400	36,976	32,000	35,000	35,000	35,000
100-104-000-509	Other	2,333	6,405	10,000	5,000	5,000	5,000
<b>Total Personal Services</b>		<b>521,884</b>	<b>542,930</b>	<b>635,000</b>	<b>628,000</b>	<b>628,000</b>	<b>628,000</b>
100-104-000-510	Operating Supplies	31,600	8,148	15,000	7,000	7,000	7,000
100-104-000-511	Personnel Uniforms	900	0	4,000	1,000	1,000	1,000
100-104-000-512	Utilities	14,500	10,077	0	0	0	0
100-104-000-513	Computer Maintenance	0	0	0	0	0	0
100-104-000-514	Public Information	13,000	3,311	3,000	8,000	8,000	8,000
100-104-000-516	Professional Development	6,200	3,388	6,000	6,000	6,000	6,000
100-104-000-517	Professional Services	122,200	120,589	95,000	110,000	110,000	110,000
100-104-000-519	Projects & Programs	20,300	17,626	23,000	34,000	34,000	34,000
100-104-000-528	Fuel	1,000	747	1,000	1,000	1,000	1,000
100-104-000-530	IT Charges	0	10,608	0	0	0	0
100-104-000-531	Enterprise Fleet	0	4,661	5,000	5,000	5,000	5,000
100-104-000-532	Miscellaneous	0	13	0	0	0	0
100-104-000-534	Equipment Maintenance	300	918	2,000	2,000	2,000	2,000
100-104-000-535	Equipment Rental	3,700	1,270	3,000	2,000	2,000	2,000
100-104-000-538	Abatement	0	15,950	200,000	100,000	100,000	100,000
<b>Total Materials &amp; Services</b>		<b>213,700</b>	<b>197,305</b>	<b>357,000</b>	<b>276,000</b>	<b>276,000</b>	<b>276,000</b>
<b>TOTAL ECON DEV EXPENDITURES</b>		<b>735,584</b>	<b>740,235</b>	<b>992,000</b>	<b>904,000</b>	<b>904,000</b>	<b>904,000</b>

**Finance Department**

The Finance Department is home to 3.2 FTE, which includes a vacant position of a full-time accountant to assist with duties around the department. This position was originally included in the 2022/23 budget, but hiring the position was placed on hold while the City reviewed options in the absence of a Finance Director. The additional staff includes two 0.60 FTE and one full-time Financial Operations Manager. The City of Sweet Home has contracted out for Finance Director duties with the use of a consultant that meets regularly with the City Manager and Operations Manager to ensure items are still taken care of. The Operations Manager oversees day-to-day operations of the department.

The department saw a decrease in Personal Services from the previous years, due to the transition mentioned above. Materials and Services have remained fairly flat from the most previous fiscal year, but show increases from other previous years with an increase in professional services related to audit services and the contracted Finance Director.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><i>Finance Dept</i></b>							
100-105-000-504	Wages	273,054	90,711	200,000	205,000	205,000	205,000
100-105-000-505	Overtime	0	0	0	0	0	0
100-105-000-506	Insurance	85,154	29,141	62,000	36,000	36,000	36,000
100-105-000-507	Retirement	39,424	12,680	30,000	29,000	29,000	29,000
100-105-000-508	Taxes	20,580	15,054	16,000	17,000	17,000	17,000
100-105-000-509	Other	797	1,819	14,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	<b>419,009</b>	<b>149,405</b>	<b>322,000</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>
100-105-000-510	Operating Supplies	3,800	7,220	10,000	6,000	6,000	6,000
100-105-000-512	Utilities	8,600	5,303	0	0	0	0
100-105-000-513	Computer Maintenance	0	0	0	0	0	0
100-105-000-514	Public Information	4,508	1,187	0	2,000	2,000	2,000
100-105-000-516	Professional Development	4,000	745	2,000	3,000	3,000	3,000
100-105-000-517	Professional Services	103,100	211,912	150,000	180,000	180,000	180,000
100-105-000-518	Bank Service Fees	50,200	56,181	95,000	45,000	45,000	45,000
100-105-000-519	Projects & Programs	0	0	0	0	0	0
100-105-000-530	IT Charges	0	5,722	0	0	0	0
100-105-000-532	Miscellaneous	0	0	0	0	0	0
100-105-000-535	Equipment Rental	1,900	1,736	2,000	0	0	0
	<b>Total Materials &amp; Services</b>	<b>176,108</b>	<b>290,006</b>	<b>259,000</b>	<b>236,000</b>	<b>236,000</b>	<b>236,000</b>
<b>TOTAL FINANCE EXPENDITURES</b>		<b>595,117</b>	<b>439,411</b>	<b>581,000</b>	<b>526,000</b>	<b>526,000</b>	<b>526,000</b>

**Court Department**

The Court Department is home to 3.2 FTE, which includes a Court Judge, Court Administrator and two part time court clerks. The Court Department has remained fairly stable with Personnel and remains stable with Materials and Services over the last several years.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><i>Court Dept.</i></b>							
100-107-000-504	Wages	182,345	211,033	240,000	193,000	193,000	193,000
100-107-000-505	Overtime	200	0	0	0	0	0
100-107-000-506	Insurance	19,368	17,036	21,000	38,000	38,000	38,000
100-107-000-507	Retirement	18,300	17,339	18,000	21,000	21,000	21,000
100-107-000-508	Taxes	13,960	16,507	19,000	16,000	16,000	16,000
100-107-000-509	Other	512	398	2,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	<b>234,685</b>	<b>262,313</b>	<b>300,000</b>	<b>271,000</b>	<b>271,000</b>	<b>271,000</b>
100-107-000-510	Operating Supplies	11,200	7,363	17,000	10,000	10,000	10,000
100-107-000-512	Utilities	9,400	5,657	7,000	5,000	5,000	5,000
100-107-000-513	Computer Maintenance	0	0	0	0	0	0
100-107-000-514	Public Information	2,100	0	0	0	0	0
100-107-000-516	Professional Development	2,350	1,765	3,000	4,000	4,000	4,000
100-107-000-517	Professional Services	18,300	6,667	12,000	15,000	15,000	15,000
100-107-000-519	Projects & Programs	0	192	0	3,000	3,000	3,000
100-107-000-529	Facility Maintenance	0	1,020	0	1,000	1,000	1,000
100-107-000-530	IT Charges	0	5,351	0	0	0	0
100-107-000-532	Miscellaneous	0	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>43,350</b>	<b>28,014</b>	<b>39,000</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>		<b>278,035</b>	<b>290,327</b>	<b>339,000</b>	<b>309,000</b>	<b>309,000</b>	<b>309,000</b>

## Parks Department

The Parks Department is home to 2.4 FTE, which includes 2 full time parks employees, 2 part-time seasonal workers, and oversight allocation of 0.20 FTE of the PW Director and 0.20 Administrative assistance from the PW Administrative Assistant. Through a review of allocations in the Public Works Department, the Parks department saw a dramatic shift in Personal Services based on new allocation models. Reviews of these allocation models will be reviewed by City and Department leadership every year to ensure FTE is accurately reflected and charged accurately. Materials and Services saw an increase from the most previous year with anticipated projects within the department.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><i>Parks Dept.</i></b>							
100-116-000-504	Wages	511,008	514,573	166,000	225,000	225,000	225,000
100-116-000-505	Overtime	800	2,699	2,000	3,000	3,000	3,000
100-116-000-506	Insurance	127,364	159,759	66,000	85,000	85,000	85,000
100-116-000-507	Retirement	62,438	68,288	20,000	24,000	24,000	24,000
100-116-000-508	Taxes	38,092	39,006	15,000	18,000	18,000	18,000
100-116-000-509	Other	7,186	7,784	5,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	<b>746,888</b>	<b>792,109</b>	<b>274,000</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>
100-116-000-510	Operating Supplies	177,267	59,864	25,000	20,000	20,000	20,000
100-116-000-512	Utilities	14,200	1,033	12,000	13,000	13,000	13,000
100-116-000-513	Computer Maintenance	0	12,226	0	1,500	1,500	1,500
100-116-000-514	Public Information	0	298	1,000	1,000	1,000	1,000
100-116-000-515	Insurance - General	6,400	7,868	9,000	8,500	8,500	8,500
100-116-000-516	Professional Development	2,700	405	1,000	2,000	2,000	2,000
100-116-000-517	Professional Services	42,150	20,397	40,000	40,000	40,000	40,000
100-116-000-519	Projects & Programs	0	3,046	4,000	5,000	5,000	5,000
100-116-000-528	Fuel	8,700	5,467	5,000	5,000	5,000	5,000
100-116-000-529	Facility Maintenance	52,300	21,343	34,000	40,000	40,000	40,000
100-116-000-530	IT Charges	0	5,330	0	0	0	0
100-116-000-531	Enterprise Fleet	0	24,688	18,000	19,000	19,000	19,000
100-116-000-532	Miscellaneous	0	0	0	0	0	0
100-116-000-534	Equipment Maintenance	5,000	5,458	7,000	6,000	6,000	6,000
100-116-000-535	Equipment Rental	2,415	1,672	5,000	5,000	5,000	5,000
	<b>Total Materials &amp; Services</b>	<b>311,132</b>	<b>169,095</b>	<b>161,000</b>	<b>166,000</b>	<b>166,000</b>	<b>166,000</b>
<b>TOTAL PARKS &amp; REC EXPENDITURES</b>		<b>1,058,020</b>	<b>961,204</b>	<b>435,000</b>	<b>524,000</b>	<b>524,000</b>	<b>524,000</b>

**Community Center Department**

This department is new to the General Fund. The Community Center used to be in its own fund however it has been close to unsustainable for the last couple years, so the city has moved this into the General Fund.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><u>Community Center</u></b>							
100-117-000-510	Operating Supplies	0	0	0	1,000	1,000	1,000
100-117-000-512	Utilities	20,334	4,572	27,000	24,000	24,000	24,000
100-117-000-517	Professional Services	272	1,750	2,000	4,000	4,000	4,000
100-117-000-529	Projects & Programs	3,113	5,756	14,000	1,000	1,000	1,000
	<b>Total Materials &amp; Services</b>	<b>23,719</b>	<b>12,078</b>	<b>43,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<hr/>							
<b>TOTAL COMMUNITY CENTER</b>							
<b>EXPENDITURES</b>		<b>23,719</b>	<b>12,078</b>	<b>43,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

**General Services Department**

The General Services Department encompasses mostly shared expenses of the General Fund that can consist of building utilities, telephone services, general office supplies, insurance among General Fund departments, and facility maintenance.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b><i>General Services Dept.</i></b>							
100-120-000-510	Operating Supplies	0	33,102	20,000	30,000	30,000	30,000
100-120-000-512	Utilities	0	190,299	170,000	170,000	170,000	170,000
100-120-000-513	Computer Maintenance	0	20,114	0	0	0	0
100-120-000-515	Insurance - General	0	83,097	102,000	115,000	115,000	115,000
100-120-000-517	Professional Services	0	157,983	0	0	0	0
100-120-000-519	Projects & Programs	0	5,629	0	0	0	0
100-120-000-529	Facility Maintenance	0	19,400	50,000	20,000	20,000	20,000
100-120-000-530	IT Charges	0	0	35,000	0	0	0
100-120-000-531	Enterprise Fleet	0	0	12,000	5,000	5,000	5,000
100-120-000-535	Equipment Rental	0	7,413	0	0	0	0
100-120-000-XXX	Unhoused Assistance	0	0	0	150,000	150,000	150,000
<b>TOTAL GENERAL SERVICES EXPENDITURES</b>		<b>0</b>	<b>517,039</b>	<b>389,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>

## Public Safety Fund (201)

The Public Safety Fund is home to the Police Department for the City of Sweet Home which receives a separate tax, so the City creates a separate fund to receive that tax as well as track expenses related to the Police Department. Other revenue that the Public Safety Fund receives is a percentage of interest earnings from the City's Local Government Investment Pool, where city funds are held.



### Resources

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
200-000-000-300	Beginning Balance	2,384,159	3,373,001	3,700,000	2,911,000	2,911,000	2,911,000
200-000-000-302	Property Tax - Current	3,543,010	3,213,835	3,605,000	3,800,000	3,800,000	3,800,000
200-000-000-303	Property Tax - Past	70,009	6,320	70,000	30,000	30,000	30,000
	<b>Total Taxes</b>	<b>3,613,019</b>	<b>3,220,156</b>	<b>3,675,000</b>	<b>3,830,000</b>	<b>3,830,000</b>	<b>3,830,000</b>
200-000-000-333	Grants	0	896	0	0	0	0
200-000-000-350	Licenses	50,127	2,176	0	0	0	0
200-000-000-380	Interest	68,560	50,000	30,000	30,000	30,000	30,000
200-000-000-381	Miscellaneous	0	39,799	0	100,000	100,000	100,000
	<b>Total Miscellaneous</b>	<b>68,560</b>	<b>89,799</b>	<b>30,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
200-000-000-390	Transfer	42,087	0	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>6,157,952</b>	<b>6,686,028</b>	<b>7,405,000</b>	<b>6,871,000</b>	<b>6,871,000</b>	<b>6,871,000</b>



## Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
200-000-000-504	Wages	1,350,507	1,444,896	1,950,000	2,055,000	2,055,000	2,055,000
200-000-000-505	Overtime	92,744	72,078	65,000	100,000	100,000	100,000
200-000-000-506	Insurance	320,223	371,981	400,000	575,000	575,000	575,000
200-000-000-507	Retirement	198,294	227,568	375,000	430,000	430,000	430,000
200-000-000-508	Taxes	109,281	117,613	153,000	165,000	165,000	165,000
200-000-000-509	Other	27,032	30,133	63,000	20,000	20,000	20,000
	<b>Total Personal Services</b>	<b>2,098,080</b>	<b>2,264,270</b>	<b>3,006,000</b>	<b>3,345,000</b>	<b>3,345,000</b>	<b>3,345,000</b>
200-000-000-510	Operating Supplies	57,535	67,084	65,000	155,000	155,000	155,000
200-000-000-511	Personnel Uniforms	26,107	16,998	29,000	37,000	37,000	37,000
200-000-000-512	Utilities	53,956	61,270	57,000	60,000	60,000	60,000
200-000-000-513	Computer Maintenance	0	16,202	0	0	0	0
200-000-000-514	Public Information	2,239	1,365	1,000	1,000	1,000	1,000
200-000-000-515	Insurance - General	0	43,359	63,000	60,000	60,000	60,000
200-000-000-516	Professional Development	10,345	22,751	20,000	37,000	37,000	37,000
200-000-000-517	Professional Services	32,541	53,625	29,000	40,000	40,000	40,000
200-000-000-519	Projects & Programs	6,291	58,290	0	18,000	18,000	18,000
200-000-000-528	Fuel	27,735	45,107	43,000	61,000	61,000	61,000
200-000-000-529	Facility Maintenance	13,219	9,565	32,000	56,000	56,000	56,000
200-000-000-530	IT Charges	28,781	49,483	28,000	54,000	54,000	54,000
200-000-000-531	Enterprise Fleet	0	1,912	35,000	70,000	70,000	70,000
200-000-000-532	Miscellaneous	0	4,202	0	0	0	0
200-000-000-533	Support Service Charges	225,543	89,072	143,000	100,000	100,000	100,000
200-000-000-534	Equipment Maintenance	31,327	34,157	65,000	64,000	64,000	64,000
200-000-000-538	Abatement	0	0	8,000	48,000	48,000	48,000
	<b>Total Materials &amp; Services</b>	<b>515,619</b>	<b>574,440</b>	<b>618,000</b>	<b>861,000</b>	<b>861,000</b>	<b>861,000</b>
200-000-000-555	Capital Outlay	102,912	65,922	450,000	200,000	200,000	200,000
200-000-000-565	Transfer	68,430	0	0	0	0	0
200-000-000-585	Contingency	0	0	335,000	850,000	850,000	850,000
200-000-000-595	Unappropriated	0	0	2,996,000	1,615,000	1,615,000	1,615,000
	<b>TOTAL EXPENDITURES</b>	<b>2,785,040</b>	<b>2,904,633</b>	<b>7,405,000</b>	<b>6,871,000</b>	<b>6,871,000</b>	<b>6,871,000</b>

## Library Fund (202)

The Sweet Home Public Library worked hard in 2022 to get our patrons back in the Library and reminding them of the services that we offer to them. Over 30,000 people visited the Library, checking out close to 60,000 items. We offered 41 Library programs, mostly outdoors and as part of the Summer Reading Program. The majority of these programs were entirely funded by donations from the Sweet Home Friends of the Library. Library volunteers donated 528 hours of their time to help with these programs or with other functions of the Library. We would not be able to provide the services or collection that we are able to provide without these dedicated volunteers. Participation in the Linn Libraries Consortium allowed our patrons to have almost 3000 books delivered to SHPL at a savings of over \$35,000 if we had purchased the books ourselves. Countless numbers of books were also checked out at the various Linn Libraries by our patrons. We issued 606 new library cards in 2022. We are small but mighty and we look forward to offering more for our patrons in 2023 and beyond!



### Resources

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
201-000-000-300	Beginning Balance	511,976	484,246	890,000	480,000	480,000	480,000
201-000-000-302	Property Tax - Current	508,979	595,701	590,000	607,000	607,000	607,000
201-000-000-303	Property Tax - Past	10,530	942	10,000	5,000	5,000	5,000
	<b>Total Taxes</b>	<b>519,509</b>	<b>596,643</b>	<b>600,000</b>	<b>612,000</b>	<b>612,000</b>	<b>612,000</b>
201-000-000-333	Grants	0	7,333	42,000	50,000	50,000	50,000
201-000-000-350	Fees	5,000	4,638	1,000	1,000	1,000	1,000
201-000-000-380	Interest	5,363	4,000	5,000	5,000	5,000	5,000
201-000-000-381	Miscellaneous	3,000	8,739	4,000	2,000	2,000	2,000
	<b>Total Miscellaneous</b>	<b>8,363</b>	<b>12,739</b>	<b>9,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
201-000-000-390	Transfer	0	0	0	100,000	100,000	100,000
<b>TOTAL RESOURCES</b>		<b>1,044,848</b>	<b>1,105,599</b>	<b>1,542,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>

## Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
201-000-000-504	Wages	160,413	181,446	310,000	316,000	316,000	316,000
201-000-000-505	Overtime	0	0	1,000	1,000	1,000	1,000
201-000-000-506	Insurance	32,294	38,080	45,000	58,000	58,000	58,000
201-000-000-507	Retirement	22,469	24,397	33,000	43,000	43,000	43,000
201-000-000-508	Taxes	12,500	14,208	23,000	25,000	25,000	25,000
201-000-000-509	Other	1,065	3,031	6,000	4,000	4,000	4,000
	<b>Total Personal Services</b>	<b>228,741</b>	<b>261,162</b>	<b>418,000</b>	<b>447,000</b>	<b>447,000</b>	<b>447,000</b>
201-000-000-510	Operating Supplies	47,700	38,787	22,000	15,000	15,000	15,000
201-000-000-511	Uniforms & Equipment	400	50	0	1,000	1,000	1,000
201-000-000-512	Utilities	24,350	22,784	28,000	20,000	20,000	20,000
201-000-000-513	Computer Maintenance	0	0	0	3,000	3,000	3,000
201-000-000-514	Public Information	9,000	364	0	0	0	0
201-000-000-515	Insurance - General	5,549	4,800	7,000	8,000	8,000	8,000
201-000-000-516	Professional Development	2,900	2,745	2,000	2,000	2,000	2,000
201-000-000-517	Professional Services	8,585	11,671	27,000	10,000	10,000	10,000
201-000-000-519	Projects & Programs	4,868	14,424	2,000	8,000	8,000	8,000
201-000-000-528	Fuel	100	108	0	0	0	0
201-000-000-529	Facility Maintenance	9,000	3,604	2,000	5,000	5,000	5,000
201-000-000-530	IT Charges	7,466	7,417	1,000	0	0	0
201-000-000-533	Support Service Charges	57,419	73,114	141,000	55,000	55,000	55,000
201-000-000-534	Equipment Maintenance	6,320	3,081	6,000	4,000	4,000	4,000
201-000-000-547	Print Materials	34,000	42,716	45,000	40,000	40,000	40,000
201-000-000-548	Non-Print Materials	18,350	14,653	14,000	10,000	10,000	10,000
	<b>Total Materials &amp; Services</b>	<b>236,007</b>	<b>240,319</b>	<b>297,000</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>
201-000-000-555	Capital Outlay	0	20,000	15,000	0	0	0
201-000-000-565	Transfer	287,800	0	0	0	0	0
201-000-000-585	Contingency	0	0	126,000	300,000	300,000	300,000
201-000-000-595	Unappropriated	0	0	686,000	322,000	322,000	322,000
	<b>TOTAL EXPENDITURES</b>	<b>752,548</b>	<b>521,481</b>	<b>1,542,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>

## Transportation Fund (206)

The Transportation Fund primarily receives revenue from Oregon’s motor vehicle taxes from the Highway Trust Fund Revenues. In 2017, the legislature approved a funding package (HB 2017) that significantly increased each cities’ per capita funding. This package included a new 1% statewide payroll tax and a 0.5% privilege tax on certain new vehicles as well as a \$15 bicycle tax. The graph below shows the overall state’s per capita disbursements over time. The City of Sweet Home receives a portion of these funds as the main revenue source for the Transportation Fund.

### Resources

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
206-000-000-300	Beginning Balance	396,375	739,707	350,000	386,000	386,000	386,000
206-000-000-329	State Gas Tax	733,922	779,476	765,000	777,000	777,000	777,000
206-000-000-333	Grants	740,118	0	0	0	0	0
206-000-000-380	Interest	4,061		5,000	5,000	5,000	5,000
206-000-000-381	Miscellaneous	0	418	0	5,000	5,000	5,000
	<b>Total Miscellaneous</b>	<b>4,061</b>	<b>5,418</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL RESOURCES</b>		<b>1,874,476</b>	<b>1,524,600</b>	<b>1,120,000</b>	<b>1,173,000</b>	<b>1,173,000</b>	<b>1,173,000</b>

## Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
206-000-000-504	Wages	173,063	202,485	298,000	322,000	322,000	322,000
206-000-000-505	Overtime	7,210	236	3,000	3,000	3,000	3,000
206-000-000-506	Insurance	52,890	62,546	85,000	114,000	114,000	114,000
206-000-000-507	Retirement	18,609	20,513	35,000	41,000	41,000	41,000
206-000-000-508	Taxes	13,415	15,595	24,000	25,000	25,000	25,000
206-000-000-509	Other	11,524	5,905	10,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	<b>276,711</b>	<b>307,280</b>	<b>455,000</b>	<b>508,000</b>	<b>508,000</b>	<b>508,000</b>
206-000-000-510	Operating Supplies	44,300	51,567	31,000	45,000	45,000	45,000
206-000-000-511	Personnel Uniforms	800	2,034	3,000	3,000	3,000	3,000
206-000-000-512	Utilities	9,850	7,844	7,000	10,000	10,000	10,000
206-000-000-513	Computer Maintenance	0	0	0	2,000	2,000	2,000
206-000-000-514	Public Information	1,502	93	1,000	1,000	1,000	1,000
206-000-000-515	Insurance - General	778	12,467	14,000	14,000	14,000	14,000
206-000-000-516	Professional Development	3,300	1,172	3,000	3,000	3,000	3,000
206-000-000-517	Professional Services	24,725	8,167	25,000	20,000	20,000	20,000
206-000-000-518	Bank Service Fees	100	0	0	0	0	0
206-000-000-519	Projects & Programs	706,468	0	0	50,000	50,000	50,000
206-000-000-528	Fuel	16,615	15,026	15,000	15,000	15,000	15,000
206-000-000-529	Facility Maintenance	2,100	3,833	10,000	6,000	6,000	6,000
206-000-000-530	IT Charges	2,000	7,968	0	0	0	0
206-000-000-531	Enterprise Fleet	0	32,413	20,000	10,000	10,000	10,000
206-000-000-532	Miscellaneous	0	80	0	0	0	0
206-000-000-533	Support Service Charges	114,542	25,697	85,000	38,000	38,000	38,000
206-000-000-534	Equipment Maintenance	6,500	18,382	10,000	10,000	10,000	10,000
206-000-000-536	Equipment Rental	1,200	1,587	1,000	2,000	2,000	2,000
206-000-000-536	Chemical Supplies	0	203	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>934,780</b>	<b>188,532</b>	<b>225,000</b>	<b>229,000</b>	<b>229,000</b>	<b>229,000</b>
206-000-000-555	Capital Outlay	0	512,743	75,000	345,000	345,000	345,000
206-000-000-565	Transfer	66,208	0	0	0	0	0
206-000-000-585	Contingency	0	0	170,000	91,000	91,000	91,000
206-000-000-595	Unappropriated	0	0	195,000	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,277,699</b>	<b>1,008,555</b>	<b>1,120,000</b>	<b>1,173,000</b>	<b>1,173,000</b>	<b>1,173,000</b>

## Community Enhancement Fund (207)

The Community Enhancement Fund is home to several smaller programs that revolve around enhancement of the Sweet Home community.

### Resources Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
207-113-000-300	Beginning - Path Program	532,415	968,680	731,000	753,000	753,000	753,000
207-114-000-300	Beginning - Special Events	7,154	5,358	5,000	5,000	5,000	5,000
207-115-000-300	Beginning - Transit	0	36,700	0	34,000	34,000	34,000
207-117-000-300	Beginning - Weddle Bridge	5,025	5,016	5,000	5,000	5,000	5,000
<b>Total Beginning Balance</b>		<b>544,594</b>	<b>1,015,754</b>	<b>741,000</b>	<b>797,000</b>	<b>797,000</b>	<b>797,000</b>
207-113-000-333	Grant	500,000	0	0	0	0	0
207-115-000-333	Grant	350,000	219,242	0	0	0	0
<b>Total Grant</b>		<b>850,000</b>	<b>219,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
207-113-000-380	Interest - Path Program	4,805	0	0	0	0	0
207-114-000-380	Interest - Special Events	90	0	0	0	0	0
207-117-000-380	Interest - Weddle Bridge	75	0	0	0	0	0
207-114-000-381	Misc - Special events	4,000	1,930	3,000	15,000	15,000	15,000
204-116-000-381	Misc	0	250	0	0	0	0
207-118-000-381	Misc - Pool	0	608	1,000	1,000	1,000	1,000
<b>Total Miscellaneous</b>		<b>8,970</b>	<b>2,788</b>	<b>4,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
207-114-000-390	Transfer In - Special Events	0	0	13,000	15,000	15,000	15,000
<b>TOTAL RESOURCES</b>		<b>1,403,564</b>	<b>1,237,784</b>	<b>758,000</b>	<b>828,000</b>	<b>828,000</b>	<b>828,000</b>

### Expenditures Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
207-113-XXX-XXX	M&S - Path Program	575,000	104,177	531,000	200,000	200,000	200,000
207-114-XXX-XXX	M&S - Special Events	11,244	5,685	21,000	35,000	35,000	35,000
207-115-XXX-XXX	M&S - Transit	350,000	41,446	0	34,000	34,000	34,000
207-117-XXX-XXX	M&S - Weddle Bridge	5,100	0	5,000	5,000	5,000	5,000
207-118-XXX-XXX	M&S - Pool	0	0	1,000	1,000	1,000	1,000
<b>Total Materials &amp; Services</b>		<b>941,344</b>	<b>151,308</b>	<b>558,000</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
207-113-000-555	Capital - Path Program	0	0	200,000	553,000	553,000	553,000
207-117-000-555	Capital - Weddle Bridge	0	0	0	0	0	0
<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>200,000</b>	<b>553,000</b>	<b>553,000</b>	<b>553,000</b>
<b>TOTAL EXPENDITURES</b>		<b>941,344</b>	<b>151,308</b>	<b>758,000</b>	<b>828,000</b>	<b>828,000</b>	<b>828,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>PATH PROGRAM</b>							
207-113-000-300	Beginning Balance	532,415	968,680	731,000	753,000	753,000	753,000
207-113-000-333	Grant	500,000	0	0	0	0	0
207-113-000-380	Interest	4,805	0	0	0	0	0
<b>Total Path Program Revenue</b>		<b>1,037,220</b>	<b>968,680</b>	<b>731,000</b>	<b>753,000</b>	<b>753,000</b>	<b>753,000</b>
-							
207-113-000-517	Professional Services	1,000	104,177	0	0	0	0
207-113-000-519	Projects & Programs	574,000	0	531,000	200,000	200,000	200,000
207-113-000-555	Capital Outlay	0	0	200,000	553,000	553,000	553,000
<b>Total Path Program Expenses</b>		<b>575,000</b>	<b>104,177</b>	<b>731,000</b>	<b>753,000</b>	<b>753,000</b>	<b>753,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>SPECIAL EVENTS PROGRAM</b>							
207-114-000-300	Beginning Balance	7,154	5,358	5,000	5,000	5,000	5,000
207-114-000-380	Interest	90	0	3,000	0	0	0
207-114-000-390	Transfer In - Special Events	0	0	0	15,000	15,000	15,000
207-114-000-381	Miscellaneous	4,000	1,930	13,000	15,000	15,000	15,000
<b>Total Special Events Revenue</b>		<b>11,244</b>	<b>7,288</b>	<b>21,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
-							
207-114-000-519	Projects & Programs	11,244	5,685	21,000	35,000	35,000	35,000
<b>Total Special Events Expenses</b>		<b>11,244</b>	<b>5,685</b>	<b>21,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>PUBLIC TRANSIT PROGRAM</b>							
207-115-000-300	Beginning Balance	0	36,700	34,022	34,000	34,000	34,000
207-115-000-333	Grant	350,000	219,242	0	0	0	0
<b>Total Public Transit Revenue</b>		<b>350,000</b>	<b>255,942</b>	<b>34,022</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
-							
207-115-000-519	Projects & Programs	350,000	41,446	0	34,000	34,000	34,000
<b>Total Public Transit Expenses</b>		<b>350,000</b>	<b>41,446</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>WEDDLE BRIDGE PROGRAM</b>							
207-117-000-300	Beginning Balance	5,025	5,016	5,000	5,000	5,000	5,000
207-117-000-380	Interest	75	0	0	0	0	0
<b>Total Weddle Bridge Revenues</b>		<b>5,100</b>	<b>5,016</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
-							
207-117-000-519	Projects & Programs	5,100	0	5,000	5,000	5,000	5,000
207-117-000-555	Capital Outlay	0	0	0	0	0	0
<b>Total Weddle Bridge Expenses</b>		<b>5,100</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>POOL PROGRAM</b>							
207-118-000-300	Beginning Balance	0	0	0	0	0	0
207-118-000-381	Miscellaneous	0	608	1,000	1,000	1,000	1,000
<b>Total Pool Revenues</b>		<b>0</b>	<b>608</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
-							
207-118-000-519	Projects & Programs	0	0	1,000	1,000	1,000	1,000
<b>Total Pool Expenses</b>		<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>



**Willow Yucca Fund (208)**

The Willow Yucca Fund was started in the 2023/24 budget and covers a local improvement district within the community of Sweet Home. Each property located within the local improvement district is assessed a fee with a lien placed against their property until paid off. This fund will track the costs of the project and the payments for the remaining 10 years of the local improvement district.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
208-000-000-350	Loan Proceeds	-	-	1,400,000	2,000,000	2,000,000	2,000,000
208-000-000-390	Transfer In	-	-	300,000	-	-	-
<b>TOTAL RESOURCES</b>		-	-	<b>1,700,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
208-000-000-517	Professional Services	-	-	400,000	100,000	100,000	100,000
208-000-000-555	Capital Outlay	-	-	1,300,000	1,900,000	1,900,000	1,900,000
<b>TOTAL EXPENDITURES</b>		-	-	<b>1,700,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## System Development Charge (SDC) Funds (301-305)

System Development Charges, often referred to as SDCs, are fee scheduled charges applied to new development to help offset the impact of development, redevelopment, or an intensification of use. The fee is intended to recover a fair share of the costs of existing and planned infrastructure that provide capacity to serve new growth.

### WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
301-000-000-300	Beginning Fund Balance	822,844	909,032	815,000	925,000	925,000	925,000
301-000-000-347	SDC Charges	86,188	107,185	50,000	75,000	75,000	75,000
<b>Total Resources</b>		<b>909,032</b>	<b>1,016,216</b>	<b>865,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
301-000-000-517	Professional Services	0	0	350,000	300,000	300,000	300,000
301-000-000-555	Capital Outlay	0	0	685,000	700,000	700,000	700,000
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,035,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

### SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
302-000-000-300	Beginning Fund Balance	691,754	768,824	815,000	920,000	920,000	920,000
302-000-000-347	SDC Charges	77,070	77,016	50,000	70,000	70,000	70,000
<b>Total Resources</b>		<b>768,824</b>	<b>845,840</b>	<b>865,000</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>
302-000-000-517	Professional Services	0	1,800	260,000	300,000	300,000	300,000
302-000-000-555	Capital Outlay	0	0	605,000	690,000	690,000	690,000
<b>Total Expenditures</b>		<b>0</b>	<b>1,800</b>	<b>865,000</b>	<b>990,000</b>	<b>990,000</b>	<b>990,000</b>

### STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
303-000-000-300	Beginning Balance	41,741	41,851	60,000	92,000	92,000	92,000
303-000-000-347	SDC Charges	110	25,715	20,000	20,000	20,000	20,000
<b>Total Resources</b>		<b>41,851</b>	<b>67,566</b>	<b>80,000</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>
303-000-000-517	Professional Services	0	0	260,000	25,000	25,000	25,000
303-000-000-555	Capital Outlay	0	0	605,000	87,000	87,000	87,000
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>865,000</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>

**TRANSPORTATION SDC FUND**

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
304-000-000-300	Beginning Balance	1,207,883	960,000	1,345,000	1,267,000	1,267,000	1,267,000
304-000-000-347	SDC Charges	52,637	187,594	180,000	120,000	120,000	120,000
<b>Total Resources</b>		<b>1,260,520</b>	<b>1,147,614</b>	<b>1,525,000</b>	<b>1,387,000</b>	<b>1,387,000</b>	<b>1,387,000</b>
304-000-000-517	Professional Services	0	0	458,000	300,000	300,000	300,000
304-000-000-555	Capital Outlay	300,500	0	1,067,000	1,087,000	1,087,000	1,087,000
<b>Total Expenditures</b>		<b>300,500</b>	<b>0</b>	<b>1,525,000</b>	<b>1,387,000</b>	<b>1,387,000</b>	<b>1,387,000</b>

**PARKS SDC FUND**

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
305-000-000-300	Beginning Balance	114,161	116,391	127,000	131,000	131,000	131,000
305-000-000-347	SDC Charges	2,230	18,518	13,000	13,000	13,000	13,000
<b>Total Resources</b>		<b>116,391</b>	<b>134,909</b>	<b>140,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>
305-000-000-517	Professional Services	0	12,142	42,000	40,000	40,000	40,000
305-000-000-555	Capital Outlay	0	0	98,000	104,000	104,000	104,000
<b>Total Expenditures</b>		<b>0</b>	<b>12,142</b>	<b>140,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>

## **Water Fund (500)**

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing water facility, the existing wells and all other facilities including preventative maintenance of all equipment. The Water Fund is separated into two main departments; Water Operations and Water Plant. These departments are kept separate to track expenses specifically for each department.

## Water Fund (500)

### Resources Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
500-000-000-300	Beginning Balance	2,608,820	3,025,084	2,667,000	2,766,000	2,766,000	2,766,000
500-000-000-333	Grants	0	0	0	810,000	810,000	810,000
500-000-000-348	Sales	2,600,580	2,610,372	2,650,000	2,715,000	2,715,000	2,715,000
500-000-000-355	Connection Fees	0	11,302	13,000	10,000	10,000	10,000
<b>Total Charges for Services</b>		<b>2,600,580</b>	<b>2,621,674</b>	<b>2,663,000</b>	<b>2,725,000</b>	<b>2,725,000</b>	<b>2,725,000</b>
500-000-000-380	Interest	11,050	10,000	5,000	10,000	10,000	10,000
500-000-000-381	Miscellaneous	595,175	30,408	0	20,000	20,000	20,000
<b>Total Miscellaneous</b>		<b>606,225</b>	<b>40,408</b>	<b>5,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
500-000-000-390	Transfer	543,292	4,768	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>6,358,917</b>	<b>5,691,934</b>	<b>5,335,000</b>	<b>6,331,000</b>	<b>6,331,000</b>	<b>6,331,000</b>

### Expenditures Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
Plant	Personnel Services	313,379	266,586	328,000	337,000	337,000	337,000
Distribution	Personnel Services	397,764	197,019	398,000	423,000	423,000	423,000
<b>Total Personnel Services</b>		<b>711,143</b>	<b>463,606</b>	<b>726,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>
Plant	Materials and Services	1,110,507	457,198	445,000	554,000	554,000	554,000
Distribution	Materials and Services	1,119,508	365,253	319,000	303,000	303,000	303,000
<b>Total Materials &amp; Services</b>		<b>2,230,015</b>	<b>822,451</b>	<b>764,000</b>	<b>857,000</b>	<b>857,000</b>	<b>857,000</b>
500-000-000-542	Principal	232,600	516,857	610,000	610,000	610,000	610,000
500-000-000-543	Interest	160,075	136,697	90,000	90,000	90,000	90,000
<b>Total Debt Service</b>		<b>392,675</b>	<b>653,554</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
500-000-000-555	Capital Outlay	0	952,040	729,000	1,350,000	1,350,000	1,350,000
500-000-000-585	Contingency	0	0	373,000	395,000	395,000	395,000
500-000-000-595	Unappropriated	0	0	2,043,000	2,269,000	2,269,000	2,269,000
<b>TOTAL EXPENDITURES</b>		<b>3,333,833</b>	<b>2,891,650</b>	<b>5,335,000</b>	<b>6,331,000</b>	<b>6,331,000</b>	<b>6,331,000</b>

## Water Fund (500)

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Plant</b>							
500-109-000-504	Wages	184,542	183,147	215,000	214,000	214,000	214,000
500-109-000-505	Overtime	15,000	4,626	9,000	6,000	6,000	6,000
500-109-000-506	Insurance	68,622	37,806	50,000	69,000	69,000	69,000
500-109-000-507	Retirement	23,516	22,377	29,000	29,000	29,000	29,000
500-109-000-508	Taxes	14,517	14,708	18,000	17,000	17,000	17,000
500-109-000-509	Other	7,182	3,923	7,000	2,000	2,000	2,000
	<b>Total Personal Services</b>	<b>313,379</b>	<b>266,586</b>	<b>328,000</b>	<b>337,000</b>	<b>337,000</b>	<b>337,000</b>
500-109-000-510	Operating Supplies	80,000	68,732	30,000	70,000	70,000	70,000
500-109-000-511	Personnel Uniforms	2,500	838	2,000	3,000	3,000	3,000
500-109-000-512	Utilities	99,600	64,752	87,000	84,000	84,000	84,000
500-109-000-513	Computer Maintenance	2,500	1,013	0	3,000	3,000	3,000
500-109-000-514	Public Information	9,650	3,356	5,000	8,000	8,000	8,000
500-109-000-515	Insurance - General	3,000	0	0	17,000	17,000	17,000
500-109-000-516	Professional Dev	13,105	2,435	5,000	10,000	10,000	10,000
500-109-000-517	Professional Services	159,200	101,835	100,000	125,000	125,000	125,000
500-109-000-519	Projects & Programs	528,396	203	0	60,000	60,000	60,000
500-109-000-528	Fuel	1,000	4,265	4,000	3,000	3,000	3,000
500-109-000-529	Facility Maintenance	7,200	11,116	17,000	15,000	15,000	15,000
500-109-000-530	IT Charges	0	7,959	0	0	0	0
500-109-000-531	Enterprise Fleet	0	34,846	16,000	13,000	13,000	13,000
500-109-000-533	Support Service Charges	204,356	90,461	72,000	48,000	48,000	48,000
500-109-000-534	Equipment Maintenance	0	52,851	15,000	30,000	30,000	30,000
500-109-000-535	Equipment Rental	0	8,794	2,000	9,000	9,000	9,000
500-109-000-536	Chemicals	0	3,743	90,000	56,000	56,000	56,000
	<b>Total Materials &amp; Services</b>	<b>1,110,507</b>	<b>457,198</b>	<b>445,000</b>	<b>554,000</b>	<b>554,000</b>	<b>554,000</b>

## Water Fund (500)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>Distribution</b>							
500-110-000-504	Wages	234,477	123,593	249,000	257,000	257,000	257,000
500-110-000-505	Overtime	2,575	0	2,000	2,000	2,000	2,000
500-110-000-506	Insurance	107,579	49,222	83,000	107,000	107,000	107,000
500-110-000-507	Retirement	28,139	12,230	32,000	33,000	33,000	33,000
500-110-000-508	Taxes	18,135	9,783	21,000	21,000	21,000	21,000
500-110-000-509	Other	6,859	2,191	11,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	397,764	197,019	398,000	423,000	423,000	423,000
500-110-000-510	Operating Supplies	734,987	36,875	86,000	96,000	96,000	96,000
500-110-000-511	Personnel Uniforms	2,525	1,647	2,000	3,000	3,000	3,000
500-110-000-512	Utilities	18,200	33,603	15,000	12,000	12,000	12,000
500-110-000-513	Computer Maintenance	0	1,013	0	3,000	3,000	3,000
500-110-000-514	Public Information	10,615	3,588	2,000	5,000	5,000	5,000
500-110-000-515	Insurance - General	3,723	46,193	51,000	51,000	51,000	51,000
500-110-000-516	Professional Development	7,070	4,849	3,000	4,000	4,000	4,000
500-110-000-517	Professional Services	80,003	51,220	53,000	35,000	35,000	35,000
500-110-000-518	Bank Service Fees	100	0	0	0	0	0
500-110-000-519	Projects & Programs	600	12,030	0	5,000	5,000	5,000
500-110-000-528	Fuel	12,100	8,884	10,000	12,000	12,000	12,000
500-110-000-529	Facility Maintenance	9,361	7,029	3,000	5,000	5,000	5,000
500-110-000-530	IT Charges	0	6,009	0	0	0	0
500-110-000-531	Enterprise Fleet	0	15,863	16,000	14,000	14,000	14,000
500-110-000-533	Support Service Charges	230,609	90,691	72,000	48,000	48,000	48,000
500-110-000-534	Equipment Maintenance	7,575	17,423	4,000	7,000	7,000	7,000
500-110-000-535	Equipment Rental	2,040	2,265	2,000	3,000	3,000	3,000
500-110-000-536	Chemical Supplies	0	26,071	0	0	0	0
	<b>Total Materials &amp; Services</b>	1,119,508	365,253	319,000	303,000	303,000	303,000

## **Sewer Fund (550)**

The Sewer fund supports the City's wastewater utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (PFDES) Permit. The main source of revenue is from the sewer charges on utility bills and other sewer revenue is provided through service fees and sewer connections. The Sewer Fund is separated into two departments; Sewer Collection and Sewer Plant.



### Sewer Fund (550)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
550-000-000-300	Beginning Balance	2,527,943	3,353,944	4,375,000	4,785,000	4,785,000	4,785,000
550-000-000-302	Property Taxes - Current	0	34,261	31,000	30,000	30,000	30,000
550-000-000-303	Property Taxes - Past	0	56	1,000	0	0	0
	<b>Total Taxes</b>	<b>0</b>	<b>34,316</b>	<b>32,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
550-000-000-333	Grants	5,255,000	6,162,321	830,000	0	0	0
550-000-000-348	Sales	3,051,402	3,062,956	3,090,000	3,160,000	3,160,000	3,160,000
550-000-000-380	Interest	9,248	10,000	5,000	5,000	5,000	5,000
550-000-000-381	Miscellaneous	1,000	3,075	5,000	0	0	0
550-000-000-XXX	Loan Proceeds	0	0	0	60,000,000	60,000,000	60,000,000
	<b>Total Miscellaneous</b>	<b>10,248</b>	<b>13,075</b>	<b>10,000</b>	<b>60,005,000</b>	<b>60,005,000</b>	<b>60,005,000</b>
550-000-000-390	Transfer	1,842,432	29,397	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>12,687,025</b>	<b>12,656,009</b>	<b>8,337,000</b>	<b>67,980,000</b>	<b>67,980,000</b>	<b>67,980,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>	<u>Proposed</u> <u>2024/25</u>
Collection	Personnel Services	287,253	289,221	411,000	397,000	397,000	397,000
Plant	Personnel Services	104,358	139,840	260,000	316,000	316,000	316,000
	<b>Total Personnel Services</b>	<b>391,611</b>	<b>429,061</b>	<b>671,000</b>	<b>713,000</b>	<b>713,000</b>	<b>713,000</b>
Collection	Materials and Services	982,812	625,198	903,000	852,500	852,500	852,500
Plant	Materials and Services	698,016	388,220	225,000	217,500	217,500	217,500
	<b>Total Materials &amp; Services</b>	<b>1,680,828</b>	<b>1,013,418</b>	<b>1,128,000</b>	<b>1,070,000</b>	<b>1,070,000</b>	<b>1,070,000</b>
550-000-000-542	Principal	531,892	438,000	500,000	375,000	375,000	375,000
550-000-000-543	Interest	50,983	60,420	70,000	60,000	60,000	60,000
	<b>Total Debt Service</b>	<b>582,875</b>	<b>498,420</b>	<b>570,000</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>
550-000-000-555	Capital Outlay	5,041,800	5,933,355	1,055,000	30,000,000	30,000,000	30,000,000
550-000-000-565	Transfer	1,635,967	0	0	0	0	0
550-000-000-585	Contingency	0	0	500,000	440,000	440,000	440,000
550-000-000-595	Unappropriated	0	0	4,413,000	35,322,000	35,322,000	35,322,000
<b>TOTAL EXPENDITURES</b>		<b>9,333,081</b>	<b>7,874,254</b>	<b>8,337,000</b>	<b>67,980,000</b>	<b>67,980,000</b>	<b>67,980,000</b>

## Sewer Fund (550)

<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2024/25</u>	<u>2024/25</u>
<b>Sewer Plant</b>							
550-111-000-504	Wages	189,542	186,681	276,000	271,000	271,000	271,000
550-111-000-505	Overtime	6,000	5,502	7,000	7,000	7,000	7,000
550-111-000-506	Insurance	54,622	51,710	62,000	59,000	59,000	59,000
550-111-000-507	Retirement	18,916	26,304	33,000	35,000	35,000	35,000
550-111-000-508	Taxes	14,920	14,898	22,000	22,000	22,000	22,000
550-111-000-509	Other	3,253	4,126	11,000	3,000	3,000	3,000
	<b>Total Personal Services</b>	<b>287,253</b>	<b>289,221</b>	<b>411,000</b>	<b>397,000</b>	<b>397,000</b>	<b>397,000</b>
550-111-000-510	Operating Supplies	167,400	199,853	58,000	25,000	25,000	25,000
550-111-000-511	Personnel Uniforms	2,000	695	3,000	3,000	3,000	3,000
550-111-000-512	Utilities	58,000	47,213	75,000	60,000	60,000	60,000
550-111-000-513	Computer Maintenance	1,100	0	25,000	5,000	5,000	5,000
550-111-000-514	Public Information	2,800	0	3,000	3,000	3,000	3,000
550-111-000-515	Insurance - General	17,000	0	0	0	0	0
550-111-000-516	Professional Development	4,450	4,059	10,000	6,000	6,000	6,000
550-111-000-517	Professional Services	319,800	102,755	69,000	150,000	150,000	150,000
550-111-000-519	Projects & Programs	117,000	0	0	50,000	50,000	50,000
550-111-000-528	Fuel	1,000	6,108	6,000	5,000	5,000	5,000
550-111-000-529	Facility Maintenance	2,800	3,575	8,000	8,000	8,000	8,000
550-111-000-530	IT Charges	0	5,373	0	0	0	0
550-111-000-531	Enterprise Fleet	0	28,722	19,000	19,000	19,000	19,000
550-111-000-533	Support Service Charges	239,462	90,461	72,000	47,500	47,500	47,500
550-111-000-534	Equipment Maintenance	50,000	50,732	60,000	50,000	50,000	50,000
550-111-000-555	Equipment Rental	0	492	0	0	0	0
550-111-000-536	Chemicals	0	85,160	365,000	306,000	306,000	306,000
550-111-000-539	Sludge Hauling	0	0	130,000	115,000	115,000	115,000
	<b>Total Materials &amp; Services</b>	<b>982,812</b>	<b>625,198</b>	<b>903,000</b>	<b>852,500</b>	<b>852,500</b>	<b>852,500</b>

## Sewer Fund (550)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
<b>Sewer Collections</b>							
550-112-000-504	Wages	75,578	100,115	174,000	196,000	196,000	196,000
550-112-000-505	Overtime	200	235	2,000	2,000	2,000	2,000
550-112-000-506	Insurance	13,893	18,838	37,000	75,000	75,000	75,000
550-112-000-507	Retirement	6,591	10,756	24,000	25,000	25,000	25,000
550-112-000-508	Taxes	6,329	8,043	15,000	16,000	16,000	16,000
550-112-000-509	Other	1,767	1,853	8,000	2,000	2,000	2,000
	<b>Total Personal Services</b>	<b>104,358</b>	<b>139,840</b>	<b>260,000</b>	<b>316,000</b>	<b>316,000</b>	<b>316,000</b>
550-112-000-510	Operating Supplies	20,620	104,451	45,000	35,000	35,000	35,000
550-112-000-511	Personnel Uniforms	700	769	2,000	2,000	2,000	2,000
550-112-000-512	Utilities	8,216	21,426	5,000	4,000	4,000	4,000
550-112-000-513	Computer Maintenance	0	28,731	0	2,000	2,000	2,000
550-112-000-514	Public Information	2,800	2,216	1,000	3,000	3,000	3,000
550-112-000-515	Insurance - General	834	40,959	45,000	45,000	45,000	45,000
550-112-000-516	Professional Development	3,610	8,165	2,000	3,000	3,000	3,000
550-112-000-517	Professional Services	73,749	39,718	20,000	18,000	18,000	18,000
550-112-000-519	Projects & Programs	10,200	0	0	7,000	7,000	7,000
550-112-000-528	Fuel	14,100	6,881	9,000	10,000	10,000	10,000
550-112-000-529	Facility Maintenance	8,350	3,473	3,000	5,000	5,000	5,000
550-112-000-530	IT Charges	0	5,328	0	0	0	0
550-112-000-531	Enterprise Fleet	0	14,583	12,000	13,000	13,000	13,000
550-112-000-533	Support Service Charges	147,217	90,461	72,000	47,500	47,500	47,500
550-112-000-534	Equipment Maintenance	407,620	21,060	8,000	20,000	20,000	20,000
550-112-000-535	Equipment Rental	0	0	1,000	3,000	3,000	3,000
	<b>Total Materials &amp; Services</b>	<b>698,016</b>	<b>388,220</b>	<b>225,000</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>

## **Storm Fund (560)**

The Storm Fund is setup to collect revenue from Storm Fees on the City's utility bill. These fees help fund the maintenance of the storm infrastructure system across the entire city. As an Enterprise Fund for the City of Sweet Home, this fund should operate independently from others and operate as a self-sufficient operating unit.

### Storm Fund (560)

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
560-000-000-300	Beginning Balance	276,927	394,000	295,000	405,000	405,000	405,000
560-000-000-348	Sales	193,909	196,033	195,000	215,000	215,000	215,000
560-000-000-380	Interest	144	3,000	5,000	5,000	5,000	5,000
560-000-000-381	Miscellaneous	0	0	0	0	0	0
	<b>Total Miscellaneous</b>	<b>144</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
560-000-000-390	Transfer	179,795	1,248	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>650,774</b>	<b>594,282</b>	<b>495,000</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
560-000-000-504	Wages	9,324	18,685	74,000	102,000	102,000	102,000
560-000-000-505	Overtime	164	0	0	0	0	0
560-000-000-506	Insurance	1,756	7,645	13,000	35,000	35,000	35,000
560-000-000-507	Retirement	262	2,238	9,000	15,000	15,000	15,000
560-000-000-508	Taxes	720	1,403	5,000	9,000	9,000	9,000
560-000-000-509	Other	(81)	333	4,000	1,000	1,000	1,000
	<b>Total Personal Services</b>	<b>12,144</b>	<b>30,304</b>	<b>105,000</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>
560-000-000-510	Operating Supplies	62	880	28,000	20,000	20,000	20,000
560-000-000-517	Professional Services	43,759	41,930	5,000	0	0	0
560-000-000-519	Projects & Programs	1,546	0	5,000	20,000	20,000	20,000
560-000-000-533	Support Service Charges	0	0	41,000	49,000	49,000	49,000
560-000-000-534	Equipment Maintenance	0	0	5,000	0	0	0
	<b>Total Materials &amp; Services</b>	<b>45,366</b>	<b>42,810</b>	<b>84,000</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>
560-000-000-555	Capital Outlay	0	34,985	23,000	50,000	50,000	50,000
560-000-000-565	Transfer	198,970	0	0	0	0	0
560-000-000-585	Contingency	0	0	50,000	45,000	45,000	45,000
560-000-000-595	Unappropriated	0	0	233,000	279,000	279,000	279,000
<b>TOTAL EXPENDITURES</b>		<b>256,480</b>	<b>108,100</b>	<b>495,000</b>	<b>625,000</b>	<b>625,000</b>	<b>625,000</b>

## Economic Development Fund (760)

The Economic Development Fund has been primarily used for development and improvement over the past several years. Most recently, an economic development grant was received by the city in 2020/21 for economic and development improvements around the city. Some of these funds still remain in the current year and are anticipated to be spent down through a number of local projects and grant awards. These funds are managed by the City Manager and Economic Development & Planning Director for the city.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
760-000-000-300	Beginning Balance	456,512	255,000	225,000	108,000	108,000	108,000
760-000-000-380	Interest	0	0	0	0	0	0
760-000-000-381	Miscellaneous	8,184	0	0	0	0	0
	<b>Total Miscellaneous</b>	<b>8,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>		<b>464,696</b>	<b>255,000</b>	<b>225,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>
760-000-000-510	Operating Supplies	0	10,000	0	0	0	0
760-000-000-519	Projects & Programs	464,696	31,424	167,000	108,000	108,000	108,000
760-000-000-537	Grant Recipients	0	10,000	50,000	0	0	0
	<b>Total Materials &amp; Services</b>	<b>464,696</b>	<b>51,424</b>	<b>217,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>
760-000-000-565	Transfer	0	0	8,000	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>464,696</b>	<b>51,424</b>	<b>225,000</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>

## Reserve Fund (770)

The Reserve Fund (770) is an internal reserve fund for the City to set aside funds from any department or program for future spending. For the beginning balance of 2023-2024, the beginning balance is made up of balances from Public Works Funds and General Fund. A majority of these funds (85%) are from Public Works Enterprise funds that have been transferred into the reserve fund over several years.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Adopted</u> <u>2023/24</u>	<u>Proposed</u> <u>2024/25</u>	<u>Approved</u> <u>2024/25</u>	<u>Adopted</u> <u>2024/25</u>
770-000-000-300	Beginning Balance	487,550	763,342	765,000	465,000	465,000	465,000
770-000-000-380	Interest	13,045	0	0	0	0	0
770-000-000-381	Miscellaneous	0	3,000	0	0	0	0
	<b>Total Miscellaneous</b>	<b>13,045</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
770-000-000-390	Transfer	365,076	0	0	0	0	0
<b>TOTAL RESOURCES</b>		<b>865,671</b>	<b>766,342</b>	<b>765,000</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>
770-108-000-519	Projects & Programs	0	0	0	0	0	0
770-109-000-519	Projects & Programs	62,329	0	0	0	0	0
	<b>Total Materials &amp; Services</b>	<b>62,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
770-000-000-542	Loan Payment - Principal	0	0	0	0	0	0
770-000-000-543	Loan Payment - Interest	0	0	0	0	0	0
	<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
770-000-000-565	Transfer Out	40,000	0	300,000	100,000	100,000	100,000
770-000-000-585	Contingency	0	0	465,000	365,000	365,000	365,000
<b>TOTAL EXPENDITURES</b>		<b>102,329</b>	<b>0</b>	<b>765,000</b>	<b>465,000</b>	<b>465,000</b>	<b>465,000</b>

## **Financial Policies**

The City's financial policy was adopted by the City Council in February 2011 and was last updated by the Council in January 2019.

### **General**

1. The City organization intends to carry out the City Council's goals, objectives and policies through a service delivery system financed through its Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be incorporated into the budget process. Funding for these budgets should be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will seek positive steps to improve the productivity of its programs and employees and will investigate ways to eliminate duplicative functions within the city government and between the City of Sweet Home and other public agencies in the community. Reviews of the efficiency and effectiveness of certain City services will be periodically undertaken when applicable. To help measure effectiveness and efficiencies, a reporting mechanism highlighting the service efforts and accomplishments of the City's major services should be developed.
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
5. Attempts to maintain adequate annual reserves for all known liabilities, including employee leave balances, will be encouraged.
6. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
7. The City may seek out, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.
8. The City will encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
9. The City will ensure that the appropriate retirement funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

### **Revenues**

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The City will follow an aggressive policy of collecting revenues.
3. When practical, the City will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically and/or when required by Ordinance, law, or other.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges as a "comparison" only.
5. Enterprise and Internal Service operations will strive to be self-supporting.



## **Financial Policies**

### **Expenditures**

1. The City of Sweet Home shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balances accumulated through prior years.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditures and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided if at all possible.
3. The City Manager may undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Public/Private Partnerships, Privatization, and/or contracting with other government agencies can be evaluated as alternatives to service delivery.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall be encouraged to use competitive bidding to attain the best possible price on goods and services when feasible and not otherwise required by rule/law.

### **Contingencies/Fund Balances**

The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

1. General Fund: Contingency, minimum of \$50,000 preferred Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds
2. Police Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds
3. Library Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds
4. Depreciation/Capital Replacement Funds: Continue to maintain equipment and building reserves Create sufficient dollars to allow for replacement without major bond financing Have an investment strategy to guarantee capital upgrades
5. Develop Community Priorities: Determine what are mandated, essential and desired services Utilize public input (i.e., surveys, radio, public meetings, neighborhood meetings) All operating funds are encouraged to maintain a contingency.

## **Financial Policies**

### **Fund Balance Definitions**

GASB 54 defines fund balances for financial reporting to be classified as follows:

1. Non-spendable –Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
3. Committed –When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation, resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can remove constraints it has imposed upon itself.
4. Assigned –Designation of amounts by either the governing body or the staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund.
5. Unassigned – The excess of total ending fund balance over non-spendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.

### **Authorization for Specific Members of Management to Assign Fund Balances**

The Finance Director shall be responsible for monitoring and reporting the City's various reserves and fund balance categories. The City Manager/Budget Officer is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and as needed throughout the year. Annually, the City Manager/Budget Officer shall be responsible for identification of resource assignments within the proposed budget document.

### **Spending Priority for Fund Balances**

When fund balances are available for use, it is the City's policy to follow GASB 54 requirements to use restricted balances first, committed balances, then assigned balances for purposes which they can be used for. The spendable unrestricted revenue amounts in the special revenue funds, capital projects funds and debt service funds are committed to be used for the purpose for which the fund was established.

### **Commitment of Fund Balance**

Commitment of fund balance shall be done through adoption of a resolution by the City Council. Further commitments of fund balance may be modified or rescinded only through approval of the City Council via resolution.

## **Financial Policies**

### **Capital Improvement Plan (CIP)**

1. The City will develop a multi-year plan for Capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The City will strive to maintain its physical assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects should conform to the following criteria:
  - will be part of an approved City plan;
  - will be part on an adopted maintenance and/or replacement schedule;
  - will minimize operating costs; and
  - will be selected according to the established Capital Improvement Plan.

The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

### **Capital Asset Management**

1. City assets will be degraded, given away or allowed to deteriorate in accordance with SHMC Chapter 3.08.
2. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.
3. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
4. The capitalization threshold used in determining if a given asset qualifies for capitalization is equal to that defined in the Oregon Accounting Manual (OAM) Number 15.60.10.
5. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
6. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.

GASB 34: The Government Accounting Standards Board (GASB) has required local governments to report infrastructure and depreciation on all capital assets. The City implemented these policies as of July 1, 2002.

## **Financial Policies**

### **Debt**

1. The City will confine long-term borrowing to capital improvements.
2. The City will follow a policy of full disclosure on every financial report and bond prospectus.
3. General obligation debt will not be used for self-supporting enterprise activity.
4. The City will ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004.
5. The City will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.

### **Investments**

1. The City of Sweet Home's investment objectives are:
  - In compliance with all applicable statutes and legal provisions.
  - Preservation of capital and protection of principal.
  - Maintenance of sufficient liquidity to meet operating requirements.
  - Avoidance of imprudent credit, market and speculative risk.
  - Attainment of a market rate-of-return throughout all economic and fiscal cycles
1. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
2. Except for funds requiring special handling (i.e. bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool and FDIC insured Market Link CDs not to exceed 7 year terms require the express approval of the City Administration and Finance Committee.

Diversification of the City's investment portfolio will be consistent with the percent limitations under (ORS 294.035 (i.e. 5%/35 maximums for corporate indebtedness) to include certain credit rating minimums.

### **Accounting, Auditing & Financial Reporting**

1. The City will prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic conditions.
2. When needed, the City will seek out the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
3. An independent audit will be performed annually.
4. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (CAFR) publication.

## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing government unit.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** an examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit services as a valuable management tool in evaluating the fiscal performance of a community.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specific period of time.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to water, sewer, hospital, and airport services.

**Expenditures:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Principal:** the face amount of a bond, exclusive of accrued interest.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base, for example \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.