



CITY OF SWEET HOME CITY COUNCIL AGENDA

June 10, 2025, 6:30 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

WIFI Passcode: guestwifi

PLEASE silence all cell phones – Anyone who wishes to speak, please sign in.

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 valuable assets available, we will be responsive to the community while planning and preparing for the future.

Meeting Information

This meeting is open to the public in person and virtually. The City of Sweet Home is streaming the meeting via the Microsoft Teams platform and asks the public to consider this option. There will be opportunity for public input via the live stream. To view the meeting live, visit <http://live.sweethomeor.gov>. If you do not have access to the internet, you can call in to 541-367-5128, choose option #1, and enter the meeting ID to be logged in to the call. Meeting ID: 276 473 769 028

This video stream and call in options are allowed under Council Rules, meet the requirements for Oregon Public Meeting Law, and have been approved by the Mayor and Chairperson of the meeting.

I. Call to Order & Pledge of Allegiance

II. Roll Call

III. Consent Agenda

- a) [Request for Council Action – Tune It Up Tuesdays Public Address \(PA\) Application](#)
- b) [Request for Council Action – Transportation Program Operation Agreement](#)
- c) Approval of Minutes:
 - i) [2025-05-27 City Council Work Session Minutes](#)
 - ii) [2025-05-27 City Council Meeting Minutes](#)

IV. Recognition of Visitors & Hearing of Petitions

V. Old Business

- a) Information Only – Vacant Building & City-Owned Property Report
- b) [Request for Council Action – Resolution No. 16 for 2025 – Formalizing the Charter Amendment for Direct Election of the Mayor](#)

VI. New Business

- a) [Public Hearing & Request for Council Action – Resolution No. 12 for 2025 – Declaring the City's Election to Receive State Revenues](#)

The location of the meeting is accessible to the disabled. If you have a disability that requires accommodation, advanced notice is requested by notifying the City Manager's Office at 541-367-8969.

- b) [Request for Council Action – Resolution No. 13 for 2025 – Certifying the City Provides Four or More Services in Order to Receive State Revenues](#)
- c) [Request for Council Action – Resolution No. 14 for 2025 – Adopting the Fiscal Year 2025-2026 Budget](#)

VII. Ordinance Bills

- a) Request for Council Action and First Reading of Ordinance Bills
 - i) [Request for Council Action – Ordinance No. 6 for 2025 – Amending SHMC Chapter 3.24 Transient Lodging Tax](#)
- b) Second Reading of Ordinance Bills
- c) Third Reading of Ordinance Bills (Roll Call Vote Required)
 - i) [Request for Council Action – Ordinance No. 5 for 2025 – Pacific Power Franchise Agreement](#)

IV. Reports of Committees

Budget Committee

- i) [2025-04-30 Budget Committee Meeting Minutes](#)
- ii) [2025-05-01 Budget Committee Meeting Minutes](#)

Charter Review Committee – President Pro Tem Thorstad

- i) [2025-05-06 Charter Review Committee Meeting Minutes](#)

Community Health Committee – Councilor Bronson

- i) [2025-05-28 Community Health Committee Meeting Minutes](#)

Park & Tree Committee – Councilor Hegge

Planning Commission

- i) [2025-04-03 Planning Commission Meeting Minutes](#)

Area Commission on Transportation – Councilor Sanchez, Councilor Bronson (alternate)

- i) [CWACT Meeting Calendar](#)

Chamber of Commerce – Councilor Hegge

Council of Governments – Councilor Bronson, Councilor Sanchez (alternate)

Solid Waste Advisory Council – Councilor Richards

V. Department Reports

Library Services Director

- i) Library Report – May 2025

Planning & Building Manager

Public Works Director

- i) [Public Works Report – May 2025](#)

Finance Director

- i) [Finance Report – May 2025](#)

Police Chief

VI. Reports of City Officials

City Manager's Report

Mayor's Report

VII. Council Business for Good of the Order

VIII. Adjournment



REQUEST FOR COUNCIL ACTION

Title: Request for Council Action – Tune It Up Tuesdays Public Address (PA) Application

Preferred Agenda: June 10, 2025

Submitted By: Cecily Hope Pretty, Deputy City Manager

Reviewed By: Jason Ogden, City Manager

Type of Action: Resolution ☐ Motion ☒ Roll Call ☐ Other ☐

Relevant Code/Policy: SHMC 9.20.020(C)

Towards Council Goal: Economic Strength, Desirable Community

Attachments: PA System Application – 2025 Tune It Up Tuesdays

Purpose of this RCA:

The Sweet Home Economic Development Group, Inc. (SHEDG) has applied for a public address system (PA) permit for the annual Tune It Up Tuesdays series.

Background/Context:

SHEDG has hosted Tune It Up Tuesdays for the last several years to kick off the summer in Sweet Home leading up to the Oregon Jamboree. This year, the event will be moving to the Old Mill Property but still requires a PA permit due to amplified sound.

The Challenge/Problem:

Because the amplified sound is anticipated to travel beyond 1,000 feet, City Council approval of the permit is required under Sweet Home Municipal Code Chapter 9.20.020(C).

Issues and Financial Impacts:

There are no issues or financial impacts to the City of Sweet Home. This is considered an economic development-related activity which may generate tourism in Sweet Home.

Elements of a Stable Solution:

Consideration of the application conforming to City Code and in the best interest of the City.

Options:

1. Move to deny the application: Tune It Up Tuesdays will not be held, or the event hosts will need to reduce the amplification of sound to under 1,000 feet.
2. Move to approve the application: Move to approve the application as proposed.

Recommendation:

Staff recommends option 2: Move to approve the application as proposed.



City of Sweet Home
Community and Economic Development Department
3225 Main Street, Sweet Home, OR 97386 541-367-8113

SPECIAL EVENT AND PARK RENTAL – PUBLIC ADDRESS SYSTEM APPLICATION

Date of Application: 5/22/2025

Name: Shamek Robert
(last) (first) (middle initial)

DOB: 08/13/1974 Primary Phone: 541-730-0194

Home Address: 1040 1st Ave, Sweet Home, OR 97386

Organization's Name: Sweet Home Economic Development Group, Inc.

Organization's Address: 401 Main St, Ste D, Sweet Home, OR 97386

Organization's Phone #: 541-367-8800

Local Address of Event: 1851 Tamarack, Sweet Home, OR 97386 - Victors/Old Mill Property

Nature of Business/Event: 2025 Tune It Up Tuesdays


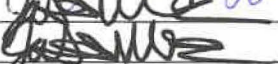

Date(s) and Time(s) of Event: June 3, 10, 17, 24 2025
(date) (time from) (time to)
4:00 pm 10:00 pm
(date) (time from) (time to)
(date) (time from) (time to)

Vehicle to be Used: Snazberry Red, 2021 Jeep Gladiator. SB31597 OR
(color) (year) (make) (license plate) (state)

Type of Sound Amplification Equipment to be used: Cascade Sound will be providing amplified sound equipment.

Additional Information: _____

Will PA broadcast sound travel beyond 1,000 feet? Yes ☒ No ☐
(if yes, application must be processed and submitted to City Council for approval)

Special Event and Park Rental Application Attached			
Application Review	Signature	Date	Decision (Approve, Approve with Conditions, Deny)
CEDD P+B Manager		06.02.25	Approve
City Manager		06.02.25	Approve
Police Chief		06.02.25	Approve
City Council (if applicable)			



REQUEST FOR COUNCIL ACTION

Title: Request for Council Action – Transportation Program Operation Agreement

Preferred Agenda: June 10, 2025

Submitted By: Jason Ogden, City Manager

Reviewed By: Cecily Hope Pretty, Deputy City Manager

Type of Action: Resolution ☐ Motion ☒ Roll Call ☐ Other ☐

Relevant Code/Policy: Sweet Home Financial Policy

Towards Council Goal: Essential Services

Attachments: Transportation Program Operation Agreement

Purpose of this RCA:

The purpose of this RCA is to request approval to enter into the Transportation Program Operating Agreement between the City of Sweet Home and the Senior Center through June 30, 2027.

Background/Context:

The City of Sweet Home has acted as a pass-through for grant funding to the Sweet Home Senior Center for many years. In order to receive funds to support the Center's transportation operations, The City enters into a State of Oregon Rural and Small Urban Area Transit Assistance Program. The Transportation Program Operation Agreement specifics the terms and conditions for the receipt by the Senior Center of Transportation Program from the City.

The Challenge/Problem:

Without the City's partnership as a pass-through entity, the Senior Center will not be able to take advantage of the Rural and Small Urban Area Transit Assistance Program funding. It should be noted that the stakeholders are the Sweet Home Citizens; transportation programs impact local citizens who could not otherwise commute to work, healthcare appointments, shopping, and other needs.

Issues and Financial Impacts:

The Senior Center is able to receive State Funding from the Rural and Small Urban Area Transit Assistance Program through the City which acts as a pass-through. There is no negative financial impact to the City of Sweet Home.

Elements of a Stable Solution:

The use of available grant funding and user fees to sustain a viable transportation system that serves the residents of Sweet Home and surrounding areas.

Options:

1. Do Nothing: The agreement will not be approved and the Senior Center will no longer have access to State funding to operate their public transportation services.
2. Approve the agreement: Move to approve the Transportation Program Operation Agreement as proposed.
3. Approve the agreement with amendments: Modify the terms of the agreement for approval.

Recommendation:

Staff recommends option #2: Motion to approve the Transportation Program Operation Agreement as proposed.

Transportation Program Operation Agreement

THIS AGREEMENT is made and entered into by and between the CITY OF SWEET HOME, an Oregon municipal corporation, herein called "City" and SENIOR CITIZENS OF SWEET HOME, Inc., an Oregon nonprofit corporation, herein called "Senior Center".

WHEREAS, Senior Center is engaged in public transportation and operates an eligible transportation program as identified in the Grant Agreement between the City of Sweet Home and The State of Oregon, Oregon Department of Transportation, Public Transit Division, and

WHEREAS, City has and intends to continue to enter into a State of Oregon 5311 Rural and Small Urban Area Transit Assistance Program Operating Grant Agreements as may be awarded (herein called "Grant Agreements") by and through its Department of Transportation, Public Transit Division (herein referred to as "Division"), and

WHEREAS, this Transportation Program Operation Agreement specifies the terms and conditions for receipt by the Senior Center of Transportation Program from the City, and

WHEREAS, this Transportation Program Grant Agreement will be in full force and effect as long as the City is in receipt of funds from "Grant Agreements" and/or until June 30, 2027.

NOW, THEREFORE, in consideration of the mutual covenants herein, City and Senior Center hereby agree as follows:

City shall pay or cause to be paid from the funds received from the Division under the Grant Agreement to the Senior Center all funds that are eligible for payment under the terms of the Grant Agreement.

Senior Center shall operate its public transportation system and use the funds received in accordance with the terms of the Grant Agreement and the General Provisions, which are attached thereto and by reference incorporated therein. The records of the Senior Center pertaining thereto shall be maintained by the Senior Center and made available to City, Division, and other agencies, as provided in the General Provisions.

Senior Center is and shall act as an independent contractor in the operation of its public transportation system, and not as an agency of nor an employee of the City.

Transportation Program Operation Agreement

Page 2 of 2

Senior Center shall save and hold harmless the City and the State of Oregon, including the Oregon Transportation Commission, the Department of Transportation , Public Transit Division , and their members, officers, agents, and employees from all claims, suits, or actions of whatever nature arising out of the performance of this agreement and said Grant Agreements, except for claims arising out of the negligent acts or omissions of the City of Sweet Home or of the State of Oregon, its employees or representatives.

Senior Center shall make such reports in regard to its public transportation system as may be required by City and may be required by Division.

City shall make such reports to Division as may be required and cooperate with Division and Senior Center in the administration of the Grant Agreement.

Either party may terminate this agreement with ninety (90) days written notice.

Executed by the Senior Citizens of Sweet Home, Inc. by authority of its Board of Directors.

Executed by the City of Sweet Home by authority of its Council.

Dated this _____ day of _____, 2025.

Senior Citizens of Sweet Home, Inc

City of Sweet Home

Murya Scherer, President

Susan Coleman, Mayor

Dawn Mitchell, Executive Director

Jason Ogden, City Manager



CITY OF SWEET HOME

CITY COUNCIL WORK SESSION

MINUTES

May 27, 2025, 5:30 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

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 valuable assets available, we will be responsive to the community while planning and preparing for the future.

Call to Order & Pledge of Allegiance

The meeting was called to order at 5:30 PM.

Roll Call

PRESENT

Mayor Susan Coleman
President Pro Tem Josh Thorstad
Councilor Chelsea Augsburger
Councilor Ken Bronson
Councilor Aaron Hegge
Councilor Dylan Richards
Councilor Angelita Sanchez

STAFF

Jason Ogden, City Manager / Police Chief
Cecily Hope Pretty, Deputy City Manager
Angela Clegg, Planning & Building Manager
Megan Dazey, Library Services Director
Blair Larsen, City Attorney
Adam Leisinger, Special Projects Manager
Greg Springman, Public Works Director

Work Session – Vacant Building Discussion

City Manager Ogden stated that the discussion would center on two current Council goals: future plans for the former City Hall and downtown vacancy reduction. He noted that the Fire District had previously expressed interest in purchasing the City Hall building but declined due to an estimated \$1.2 million to update the building to code. He stated that as of 2023, there were 23 vacant buildings identified on Main Street and Long Street. He noted that downtown vacancy reduction was a previous City Council goal but no direction was provided in a prior Work Session on the topic.

Mayor Susan Coleman stated that she identified future plans for the former City Hall as one of her primary goals and asked of the reason for the high costs to renovate the building. City Manager Ogden stated that the main issue was the non-functional elevator and associated upgrades that were required for the elevator upgrades.

Councilor Bronson asked of fines related to the elevator. Deputy City Manager Pretty replied that the State's elevator inspector indicated there would be no fines but there were potential fines included in State documents so there was some conflicting information. Councilor Bronson asked of the most serious concern. Deputy City Manager Pretty replied that the lack of ADA compliance was the most serious

concern. Councilor Bronson asked of the estimated cost for demolition. City Manager Ogden replied that the quote the City received was \$162,052 on the conservative end.

Councilor Sanchez asked of the current value of the building. City Manager Ogden replied that staff did not currently know.

Councilor Richards asked of the property taxes paid on the building. Deputy City Manager Pretty replied that taxes would be assessed for the duration of the prior lease. Councilor Richards stated he was not interested in retaining the building.

President Pro Tem Thorstad expressed support for demolition or disposition of the site to be put to better public use.

Mayor Coleman asked City Council to identify what they would like to see done with the site so staff had a clear direction. She noted that she did not believe the City should invest in repairing the building.

Deputy City Manager Pretty reported that the latest insurance appraisal on the building was \$918,900.

Councilor Sanchez expressed support for listing the building for sale. Committee Member Richards expressed support for same.

President Pro Tem Thorstad asked if the appraisal included the issue with the elevator and asked to assess the current commercial value and buyer interest.

Councilor Augsburgers expressed support for the City no longer having responsibility for the building.

Deputy City Manager Pretty stated that there were no notes in the appraisal regarding the elevator so it may not be a component of the appraisal. She added that the potential cost to bring the elevator to Code exceeded the value giving by the City's insurer.

Councilor Hegge stated that a sale price exceeding the cost of demolition would be positive for the City.

Deputy City Manager Pretty stated that the appraisal was for insurance purposes only and did not necessarily reflect market value.

Councilor Augsburgers asked if anyone approached the City interested in purchasing the building. City Manager Ogden stated that no one had. Deputy City Manager Pretty added that the City had been approached by potential lessees but the Code issues were prohibitive.

There was consensus to pursue a commercial appraisal to determine the sale potential of the building.

City Manager Ogden requested Council feedback on what staff could investigate in terms of options to reduce downtown vacancies.

Councilor Hegge asked of the current status of the City-owned former feed store. City Manager Ogden stated that an interested party was working with a contractor to develop estimates for renovation.

Councilor Richards stated that he was not in favor of government intervention in private property matters.

Councilor Sanchez asked staff to contact Commissioner Loveall in Springfield to discuss their success in downtown revitalization.

President Pro Tem Thorstad stated that the business owners should be responsible for bringing their buildings up to code and that standards should be enforced by the City.

Mayor Coleman highlighted downtown vacancy reduction as a priority among residents who answered a recent community survey. She noted that she had heard concern with business owners being unwilling to work with potential purchasers or renters. She stated that she did not want to harm property owners but noted that creative solutions would be required to improve vacancy rates.

Councilor Sanchez stated that she was in support of incentives rather than penalties.

Councilor Augsburgers stated she was not in support of additional restrictions on property owners or imposing fines.

Councilor Sanchez asked of the structure of a potential new ordinance and compliance requirements. Deputy City Manager Pretty replied that staff was seeking input from Council as to whether they would

like staff to investigate what other communities are doing in terms of penalties. She added that any proposals would need to include flexibility to work with property owners without immediate penalties.

President Pro Tem Thorstad stated that the successful downtowns he knew of had more regulations than Sweet Home but he also highlighted their incentive programs.

Councilor Hegge asked of grant opportunities. City Manager Ogden stated that there was limited funding for the Commercial Exterior Improvement Program (CEIP) but that he would be redirecting rent from the City's flex building to the fund. Deputy City Manager Pretty added that many cities who have been successful in securing external grants for downtown redevelopment had additional revenue streams, such as taxes, to support required grant match funds, which Sweet Home does not have. Councilor Hegge asked if sale proceeds from old City Hall could be directed to the City's Economic Development Fund. Deputy City Manager Pretty replied that the City Council could direct where those proceeds should go.

Councilor Richards asked if staff knew the value of the old Santiam Feed store. City Manager Ogden stated that the building had not been appraised but the purchase price was around \$260,000. Councilor Richards asked if proceeds from selling the building could be used to restore CEIP funding. City Manager Ogden replied that City Council could decide.

President Pro Tem Thorstad expressed support for the City expanding its revenue-generating opportunities to avoid increasing taxes and fees.

Councilor Richards expressed support for disposition of any City properties that were not revenue-generating.

Councilor Augsburger stated she was not in support of the City operating as a landlord.

President Pro Tem Thorstad stated that it was common for other municipalities to own properties for revenue generation and development opportunities.

Councilor Sanchez suggested working with Springfield to explore how they offer interest-generating loans to businesses.

Mayor Coleman suggested taking inventory of City-owned properties.

City Manager Ogden stated a priority for staff was developing relationships to improve the issues of vacancies and noted potential progress in connecting owners with renters.

There was consensus to conduct an inventory of City-owned properties and an updated vacant building inventory.

Mayor Coleman expressed gratitude to those downtown property owners who invest in their buildings.

Councilor Sanchez asked that staff reach out to owners of vacant buildings to determine what they would like to see from the City.

Adjournment

There being no further discussion, the meeting was adjourned at 6:15 PM.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder



CITY OF SWEET HOME CITY COUNCIL MINUTES

May 27, 2025, 6:30 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

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 valuable assets available, we will be responsive to the community while planning and preparing for the future.

Call to Order & Pledge of Allegiance

The meeting was called to order at 6:30 PM.

Roll Call

PRESENT

Mayor Susan Coleman
President Pro Tem Josh Thorstad
Councilor Chelsea Augsburger
Councilor Ken Bronson
Councilor Aaron Hegge
Councilor Dylan Richards
Councilor Angelita Sanchez

STAFF

Jason Ogden, City Manager / Police Chief
Cecily Hope Pretty, Deputy City Manager
Angela Clegg, Planning & Building Manager
Megan Dazey, Library Services Director
Blair Larsen, City Attorney
Adam Leisinger, Special Projects Manager
Greg Springman, Public Works Director

GUESTS

Gary Jarvis, 2941 Foothills Drive, Sweet Home, OR 97386
Frank Gallagher, 1420 First Avenue, Sweet Home, OR 97386

Consent Agenda

Approval of Minutes:

- a) 2025-05-13 City Council Executive Session Minutes
- b) 2025-05-13 City Council Meeting Minutes

President Pro Tem Thorstad moved to approve the Consent Agenda. Councilor Richards second the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez

NAY: None

Recognition of Visitors & Hearing of Petitions

Gary Jarvis stated that vacant buildings had been a local concern for over a decade with no resolution and noted that private homeowners were subject to fines if they did not comply with City regulations so City Council should consider fines for vacant buildings. He noted that the land value of the current former City Hall site should be an important component of the discussion with what to do with the building.

Old Business

- a) Request for Council Action – Resolution No. 11 for 2025 – Amending Resolution No. 21 for 2024 & Implementing Permanent Traffic Control Devices on First Avenue

City Manager Ogden reviewed the history of potential temporary traffic control devices on First Avenue as directed by City Council through Resolution No. 21 for 2024. He noted that there was City Council consensus at a prior Work Session to amend the resolution to allow for permanent asphalt speed hump solutions rather than temporary speed humps.

Councilor Augsburger asked of changing First Avenue from single-sided parking to double-sided parking. City Attorney Larsen replied that it was for traffic calming purposes.

Councilor Richards moved to approve Resolution No. 11 for 2025. Councilor Sanchez seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez

NAY: None

Mayor Coleman recognized Frank Gallagher, Chair of the Public & Traffic Safety Committee.

Mr. Gallagher thanked the City Council and City Manager for their approval of the traffic calming devices to enhance quality of life for First Avenue residents.

New Business

There was no new business to be heard.

Ordinance Bills

Request for Council Action and First Reading of Ordinance Bills

- a) Request for Council Action – Ordinance No. 5 for 2025 – Pacific Power Franchise Agreement

City Manager Ogden stated that the City's current franchise agreement was due to expire in September 2025 and that the proposed Ordinance continues many of the existing terms, including a 10-year term, 5% revenue to the City, non-exclusive rights, and placing responsibility for damage and utility relocation on Pacific Power.

Councilor Sanchez asked of the revenue percentage compared to other cities. City Manager Ogden replied that 5% appeared to be the standard rate for other cities and he found none that were higher.

Committee Member Richards moved to conduct a first reading of Ordinance No. 5 for 2025. President Pro Tem Thorstad seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez

NAY: None

A first reading of Ordinance No. 5 for 2025 was conducted.

Second Reading of Ordinance Bills

Councilor Bronson moved to conduct a second reading of Ordinance No. 5 for 2025 by title only. Councilor Richards seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez

NAY: None

President Pro Tem Thorstad moved to conduct a third reading of Ordinance No. 5 for 2025 by title only at the following City Council meeting. Councilor Richards seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburg, Bronson, Hegge, Richards, Sanchez

NAY: None

Third Reading of Ordinance Bills (Roll Call Vote Required)

- a) Request for Council Action – Ordinance No. 2 for 2025 – Ordinance No. 1333 – Adopting Camping Regulations

President Pro Tem Thorstad moved to approve Ordinance No. 2 for 2025. Councilor Bronson seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburg, Bronson, Hegge, Richards

NAY: Sanchez

Reports of Committees

Administration, Finance & Property Committee – President Pro Tem Thorstad

Charter Review Committee – President Pro Tem Thorstad

Community Health Committee – Councilor Bronson

Library Advisory Board – Councilor Augsburg

- a) 2025-05-08 Library Board Meeting Minutes

Park & Tree Committee – Councilor Hegge

Planning Commission

Public & Traffic Safety Committee – President Pro Tem Thorstad & Councilor Richards

Area Commission on Transportation – Councilor Sanchez, Councilor Bronson (alternate)

Chamber of Commerce – Councilor Hegge

Council of Governments – Councilor Bronson, Councilor Sanchez (alternate)

Solid Waste Advisory Council – Councilor Richards

Councilor Hegge stated that Park & Tree Committee discussed the success of the Arbor Day celebration. He recognized the work of the Beautification Committee and Public Works for their plantings and noted volunteer opportunities were available. He highlighted the upcoming Jim Bean Safety Fair and the Chamber of Commerce's Cut the Gut.

Mayor Coleman recognized the Public & Traffic Safety Committee for their work on First Avenue.

Department Reports

Police Chief

- a) Police Chief Report – April 2025

City Manager Ogden stated that Officer Tylier Mendenhall, who was recently sworn in, was now at the Police Academy. He noted that there were currently two vacant positions, and the Police Department was actively recruiting. He added that the Traffic Safety Officer had been temporarily reassigned to patrol to provide coverage. He noted increases in crimes across several categories that tended to coincide with improved weather annually.

Reports of City Officials

City Manager's Report

City Manager Ogden thanked the community for their renewed support of the Police and Library Levies and their trust in staff. He stated that staff had officially begun the process to pursue historic redesignation

of the Weddle Bridge which may take approximately a year. He highlighted the recent Nandina Street repaving project and recognized Blake Patterson, Engineering Technician for Public Works, for acting as the City's project manager. He showed a video of the before and after conditions on Nandina produced by Adam Leisinger, Special Projects Manager.

Mayor's Report

Mayor Coleman recognized the quality of the work on Nandina. She highlighted the upcoming Santiam Smoke Show, the Farmers Market on Tuesdays, and the Community Market on Saturdays.

Council Business for Good of the Order

Councilor Bronson highlighted the Best of the West Triathlon the first weekend of June and noted there was a free shuttle between Sunnyside Park and Lewis Creek for spectators.

Councilor Sanchez thanked the voters of Sweet Home for their approval of the levies and the Charter amendment for direct election of the Mayor.

Councilor Richards stated that he toured the water treatment plant and wastewater treatment plant recently and asked that City Council investigate the removal of the City's fluoride system. There was consensus to place it on a future agenda for discussion.

Mayor Coleman stated that she had been contacted by residents regarding Ziply and asked staff for an update on their activities. City Manager Ogden stated that they utilized various contractors and had received complaints about spray painting in the rights-of-way. He added that the public was free to contact staff to verify the status of their permits.

Councilor Bronson asked what service Ziply provides. City Manager Ogden replied that they provide fiber optic services for internet. Councilor Bronson asked of the status of their work. Deputy City Manager Pretty replied that they were in the permitting process and were conducting utility markings for those permits that had been approved.

Councilor Augsburg asked of the markings on sidewalks and whether Ziply would replace any damaged infrastructure. Deputy City Manager Pretty replied that under the franchise agreement, Ziply would be required to replace any infrastructure within the right-of-way to current conditions.

Adjournment

There being no further discussion, the meeting was adjourned at 7:14 PM.

ATTEST:

Mayor

City Manager – Ex Officio City Recorder

RESOLUTION NO. 16 FOR 2025

A RESOLUTION OF THE SWEET HOME CITY COUNCIL FORMALLY RECOGNIZING THE CHARTER AMENDMENT APPROVED BY THE CITY OF SWEET HOME VOTERS ON MAY 20, 2025 AMENDING SWEET HOME CITY CHARTER CHAPTER II, SECTION 3 COUNCIL AND MAYOR.

WHEREAS, only the voters of the City of Sweet Home can approve amendments to the Charter of the City of Sweet Home; and

WHEREAS, the City Council referred a proposed Charter amendment for direct election of the Mayor to the ballot of May 20, 2025 through Resolution No. 6 for 2025; and

WHEREAS, the voters of Sweet Home elected to modify Sweet Home City Charter Chapter II, Section 3 to allow for direct election of the Mayor by majority vote, effective in the next local election in November 2026;

NOW, THEREFORE, THE CITY COUNCIL RESOLVES THAT

The Sweet Home City Charter is amended as follows, with ~~striketrough~~ text deleted, and **bold** text added:

Section 1. Section 3 Council And Mayor

Except as otherwise provided in this charter, all powers of the city shall be vested in a council of seven members nominated and elected from the city at large.

At each biennial general election, ~~four~~ **three** councilors **and a mayor** shall be elected. The ~~three receiving the highest number of votes~~ **councilors** shall each hold office for four years, and the ~~one receiving the number of votes next to the three highest~~ **mayor** shall hold office for two years. Tie votes shall be determined by lot.

~~At its first meeting of the new term after each biennial general election, the council shall elect from its membership a chairperson who shall be mayor for a term of two years.~~

Section 2. The mayor and councilors in office at the time of adoption of this charter shall continue in office until the expiration of their respective terms, with powers and duties as provided in this charter.

Section 3. Effective Date. This Resolution serves as formal recognition of the Charter amendment effective following the certification of the May 20, 2025 ballot by the Linn County Clerk.

PASSED by the Council and approved by the Mayor, this 10th day of June, 2025.

Mayor

ATTEST:

City Manager - Ex Officio City Recorder

RESOLUTION NO. 12 FOR 2025

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES.

The City of Sweet Home resolves as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for the fiscal year 2025-2026.

PASSED by the Council and approved by the Mayor this 10th day of June, 2025.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder

* I certify that a public hearing before the Budget Committee was held on May 1, 2025 and a public hearing before the City Council was held on June 10, 2025, giving citizens an opportunity to comment on use of State Revenue Sharing.

Jason Ogden, City Manager

RESOLUTION NO. 13 FOR 2025

A RESOLUTION CERTIFYING THE CITY PROVIDES FOUR OR MORE SERVICES IN ORDER TO RECEIVE STATE REVENUES.

WHEREAS, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

1. Police Protection
2. Fire Protection
3. Street Construction, Maintenance, and Lighting
4. Sanitary Sewer
5. Storm Sewers
6. Planning, Zoning, and Subdivision Control
7. One or more Utility Services

and;

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760;

NOW, THEREFORE, BE IT RESOLVED, that the City of Sweet Home hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

Police Protection
Street Construction, Maintenance and Lighting
Sanitary Sewer
Storm Sewers
Planning, Zoning and Subdivision Control
One or more Utility Services

This resolution shall be effective July 1, 2025.

Passed by the Council and approved by the Mayor this 10th day June, 2025.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder

RESOLUTION NO. 14 FOR 2025

A RESOLUTION ADOPTING A BUDGET FOR 2025-2026, MAKING APPROPRIATIONS AND LEVYING TAXES.

WHEREAS, the Budget Committee of the City of Sweet Home reviewed and recommended for adoption the budget estimates and appropriations for the City of Sweet Home for the fiscal year beginning July 1, 2025, and ending June 30, 2026;

NOW, THEREFORE, THE CITY OF SWEET HOME RESOLVES:

That the City Council of the City of Sweet Home hereby imposes the taxes provided for in the adopted budget at the rate of \$1.4157 per \$1,000 of assessed value for General Fund operations, the rate of \$7.8500 per \$1,000 of assessed value for the Police Local Option Levy, the rate of \$1.1700 per \$1,000 of assessed value for the Library Services Local Option Levy, and Non Ad Valorem customer sewer usage charges not to exceed \$50,000; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
Permanent Tax Rate	\$1.4157 per \$1,000	
Local Option Levies	\$9.0200 per \$1,000	
Customer Sewer Usage Charges		\$50,000

Be it further resolved that the City Council adopts the 2025-2026 budget approved by the Budget Committee in the total sum of \$41,289,940 and hereby provides that appropriations are made for the fiscal year beginning July 1, 2025 as follows:

General Fund

Administration	\$870,000
City Council	\$29,000
Community & Economic Development	\$675,000
Finance	\$560,000
Municipal Court	\$320,000
Parks	\$520,000
Community Center	\$30,000
General Services	\$635,000
Capital Outlay	\$500,000
Transfer Out	\$65,000
Contingency	\$1,500,000
TOTAL	\$5,704,000

Public Safety Fund

Operations	\$4,595,000
Capital Outlay	\$200,000
Contingency	\$1,150,000
TOTAL	\$5,945,000

Library Fund

Operations	\$662,000
Capital Outlay	\$850,000
Contingency	\$350,000
TOTAL	\$1,862,000

Enhancement Fund

Operations	\$383,000
Contingency	\$405,000
TOTAL	\$788,000

Willow Yucca Fund

Operations	\$97,000
TOTAL	\$97,000

Transportation Fund

Operations	\$763,000
Capital Outlay	\$100,000
Contingency	\$843,000
TOTAL	\$1,706,000

Water SDC Fund

Operations	\$75,000
Capital Outlay	\$125,000
Contingency	\$500,000
TOTAL	\$700,000

Sewer SDC Fund

Operations	\$75,000
Capital Outlay	\$125,000
Contingency	\$500,000
TOTAL	\$700,000

Storm SDC Fund

Operations	\$24,000
Capital Outlay	\$100,000
TOTAL	\$124,000

Transportation SDC Fund

Operations	\$75,000
Capital Outlay	\$125,000
Contingency	\$500,000
TOTAL	\$700,000

Parks SDC Fund

Operations	\$61,000
Capital Outlay	\$100,000
TOTAL	\$161,000

Water Fund

Operations	\$1,376,000
Debt Service	\$730,000
Capital Outlay	\$810,000
Contingency	\$1,000,000
TOTAL	\$3,916,000

Sewer Fund

Operations	\$1,720,000
Debt Service	\$555,000
Capital Outlay	\$125,000
Contingency	\$930,000
TOTAL	\$3,330,000

Storm Fund

Operations	\$317,000
Capital Outlay	\$250,000
Contingency	\$100,000
TOTAL	\$667,000

Economic Development Fund

Operations	\$35,940
TOTAL	\$35,940

Unappropriated

General Fund	\$2,007,000
Public Safety Fund	\$1,975,000
Library Fund	\$370,000
Enhancement Fund	\$635,000
Water SDC Fund	\$530,000
Sewer SDC Fund	\$330,000
Transportation SDC	\$870,000
Water Fund	\$1,994,000
Sewer Fund	\$5,910,000
Storm Fund	\$233,000
TOTAL	\$14,854,000

PASSED by the Council and approved by the Mayor this 10th day of June, 2025.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder

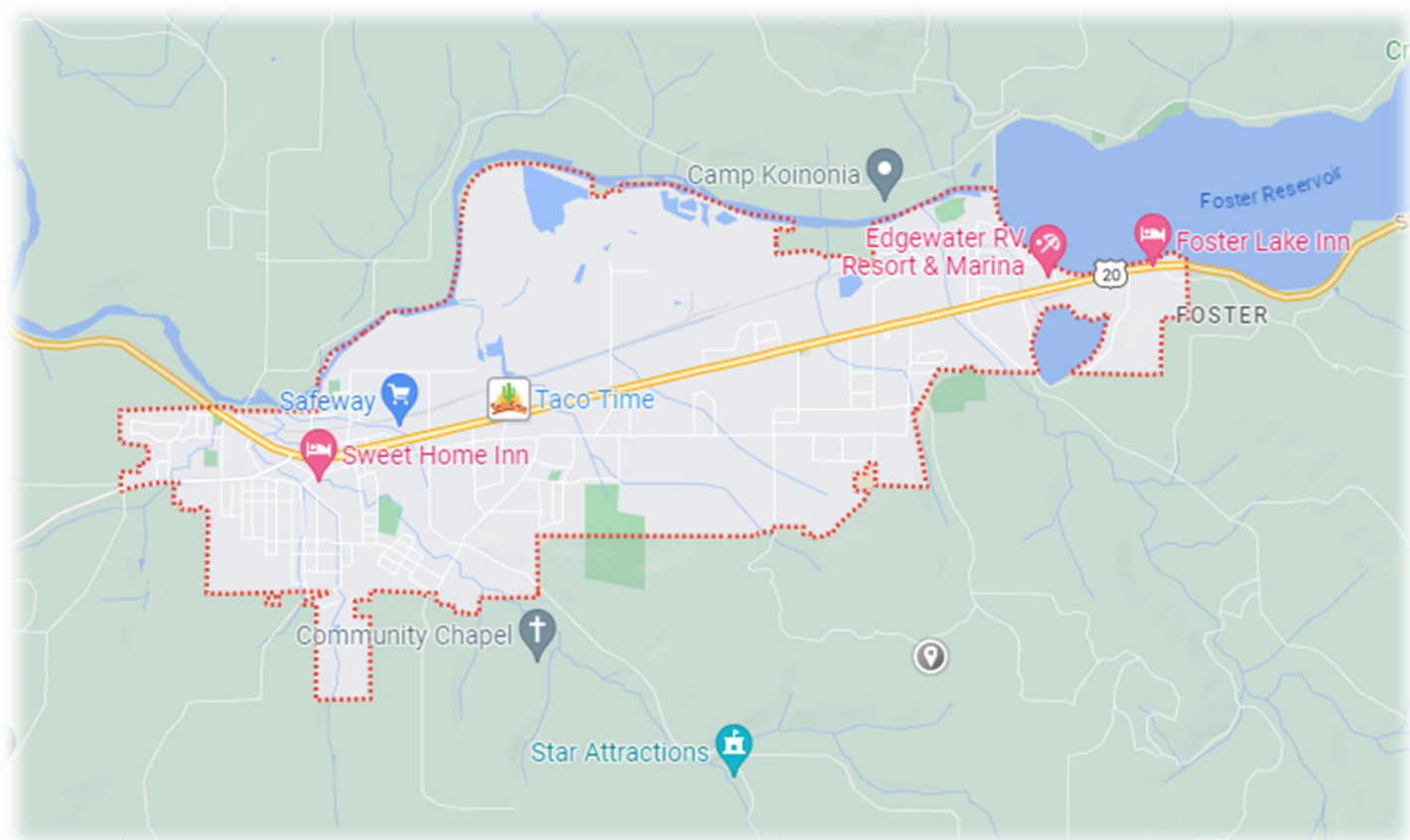


2025-26 Adopted Budget

Table of Contents

<u>Informational</u>		<u>Fund Detail</u>	
Location	03	General Fund (100)	16-22
Budget Message	04	Public Safety Fund (200)	23
Mission, Vision, Council Goals	05	Library Fund (201)	24
City Profile	06	Community Center Fund (203)	25
Budget Committee	07	Community Enhancement Fund (207)	26
Budget Process	08	Willow-Yucca LID Fund (208)	27
Basis of Budgeting	09	Transportation Fund (209)	28
Accounting Structure	10	System Development Charge Funds (301-305)	29-30
Budget Summary	12	Water Fund (500)	31-23
Personnel Summary	13	Sewer Fund (550)	33-34
Capital Improvement Plan	14	Storm Fund (560)	35
Debt Service	15	Economic Development Fund (760)	38
		Reserve Fund (770)	37
		 <u>Appendices</u>	
		Financial Policies	39-43
		Glossary	44

Location



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 I present the proposed budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This document reflects our continued commitment to strategic planning, transparency, and responsible financial stewardship. The total proposed budget for the City of Sweet Home is \$41,289,940.

The City's core operating budget remains focused on essential services, daily operations, and the advancement of Council's priorities. This year's budget was developed in alignment with the proposed Council Goals for Fiscal Year 2025–2026, outlined in Resolution No. 9 for 2025.

The Council's goals are centered on five focus areas: efficient government, economic strength, essential services, infrastructure, and community enhancement. Key initiatives include improvements to public communication and cybersecurity, redevelopment of the Santiam Feed Store property, and evaluation of the Old City Hall site for future use or disposition. Construction of both the Mahler Wastewater Treatment Plant and the Mountain View multi-use path are anticipated to begin this year.

One of the most widely discussed goals, street repair, will be addressed through the implementation of a pavement preservation strategy. After reviewing practices from peer communities across Oregon, staff proposed a strategy that focuses on sealing and maintaining the 65 percent of city streets currently in fair to good condition. This approach offers a cost-effective, flexible solution while we continue to explore funding opportunities for broader improvements.

Other Council goals include renovation of the East Wing of City Hall, preservation of Weddle Bridge, and continued efforts to reduce downtown commercial vacancies. These initiatives reflect a pragmatic and future-focused approach to community development.

The General Fund is proposed at \$7.71 million, an increase of \$1.32 million over the prior year. This reflects new grant funding and the strategic consolidation of service areas. In addition, the City has increased its contingency reserves to maintain flexibility for emergencies and capital needs.

Our enterprise funds – including water, sewer, and stormwater – remain balanced and consistent with the goals outlined in our adopted master plans. The Mahler Wastewater Treatment Plant, a centerpiece of the sewer fund, represents over two decades of planning and is now ready to proceed. In parallel, we will continue seeking grants and legislative support to reduce the overall financial burden of the project.

This year's capital investments also include funding for library development, improvements to City parks, and continued support for Weddle Bridge. We are also investing in local partnerships and community events that build civic pride and connection.

Looking ahead, this budget lays the groundwork for long-term sustainability. While focused on current priorities, we are also preparing for the future – advancing emergency preparedness, long-range utility planning, and competitive positioning for federal and state funding opportunities.

This budget reflects the core values of our organization and our community: transparency, fiscal responsibility, responsive service, and resilience. It balances today's needs with tomorrow's aspirations and ensures that Sweet Home is ready to meet both.

In closing, I extend my sincere appreciation to the Mayor, Council, and Budget Committee for your leadership. Special thanks to Finance Director Matt Brown and all staff who contributed to preparing this budget. It is an honor to serve Sweet Home, and I look forward to working with you through this process.

Respectfully submitted,

Jason Ogden

City Manager / Chief of Police

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

- City Hall East Wing renovations
- Library technology upgrades

Goal #2 - Be an effective and efficient government

- Increased electronic communications to citizens
- Cybersecurity review of key infrastructure

Goal #3—Essential Services

- Pavement preservation program
- Mountain View Road multi-use path and sidewalks
- Year one— wastewater treatment plant construction

Goal #4—Economic Strength

- Santiam Feed Store planning
- Old City Hall planning

Goal #5—Image Building

- Weddle Bridge preservation
- Downtown vacancy reduction

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, and Eugene as well as Albany are 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 over five 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 begins 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.

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.

2025 Budget Committee

Susan Coleman	Mayor	Term Ends 12/31/2026
Josh Thorstad	President Pro Tem	Term Ends 12/31/2026
Chelsea Augsburg	City Councilor	Term Ends 12/31/2026
Ken Bronson	City Councilor	Term Ends 12/31/2028
Aaron Hegge	City Councilor	Term Ends 12/31/2028
Dylan Richards	City Councilor	Term Ends 12/31/2026
Angelita Sanchez	City Councilor	Term Ends 12/31/2028
Robert Briana	Budget Committee	Term Ends 12/31/2027
Matthew Bechtel	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
Dawn Miller	Budget Committee	Term Ends 12/31/2027
Jeana Doll	Budget Committee	Term Ends 12/31/2027

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

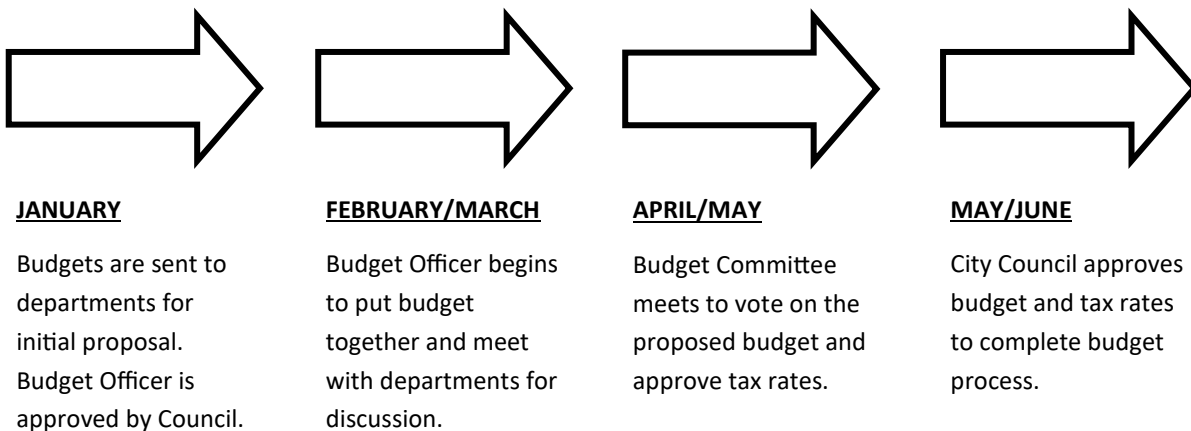
Budgeting in Sweet Home

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.



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 days 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.

Accounting Structure

<u>FUND</u>	<u>Number</u>	<u>Description & Purpose</u>
GENERAL FUND		
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 General Fund.
SPECIAL REVENUE FUNDS		
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 a special operating levy from the City of Sweet Home.
Library Fund	201	The Library Fund is a separate fund for the operation of the City of Sweet Home Library Department that receives a special operating levy from the City of Sweet Home.
Community Enhancement Fund	207	This fund was created from several smaller funds that were consolidated into a single fund to simplify tracking with specific departments/programs setup for smaller expenditures to specific programs with dedicated funding and.
Willow-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 residents for their local improvement district payments.
Transportation Fund	209	This fund is created to track revenues related to State Gas Tax revenues and operational expenditures related to Street maintenance expenditures and capital projects.
SDC 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.
ENTERPRISE FUNDS		
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 stormwater system.
INTERNAL SERVICE FUNDS		
Economic Development Fund	760	The fund was created to track economic development grants and funding related to economic development activities within the city.
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.

Budget Summary - Resources

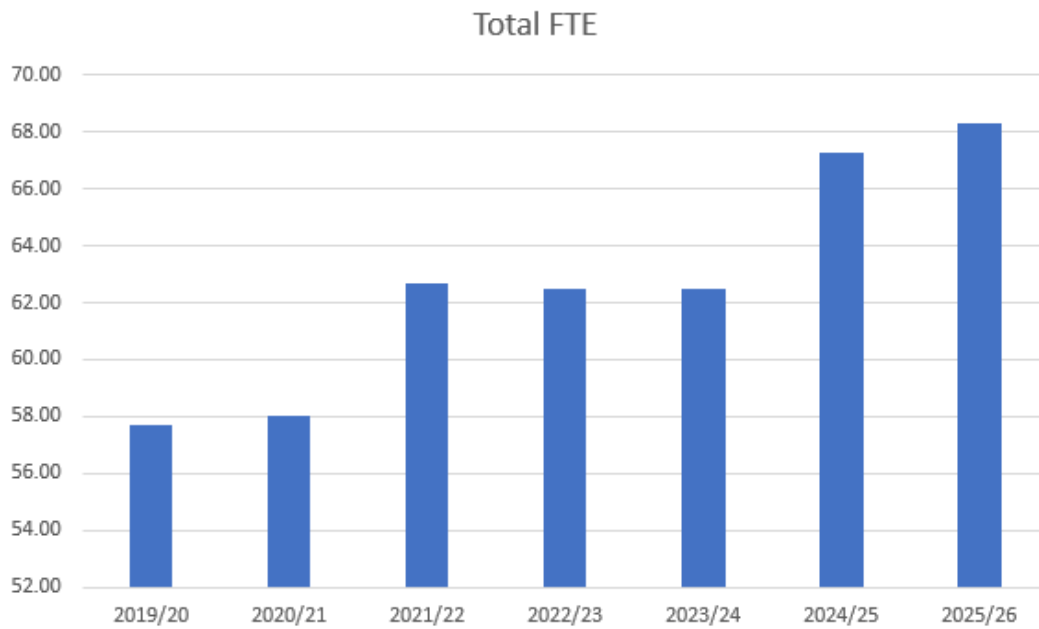
<u>Fund</u>	<u>Local Taxes</u>	<u>Intergov. & Grants</u>	<u>Charges for Services</u>	<u>Fines</u>	<u>Lic, Perm, & Fees</u>	<u>Miscellaneous</u>	<u>Transfers</u>	<u>Beginning Balance</u>	<u>Total Resources</u>
General	915,000	100,000	1,583,000	150,000	208,000	580,000	0	4,175,000	7,711,000
<u>Special Revenue</u>									
Public Safety	4,400,000	0	0	0	0	100,000	0	3,420,000	7,920,000
Library	658,000	13,000	0	0	4,000	18,000	0	1,539,000	2,232,000
Enhancement	0	60,000	0	0	0	8,000	65,000	1,290,000	1,423,000
Willow Yucca LID Fund	0	0	0	0	0	0	0	97,000	97,000
Transportation	0	814,000	0	0	0	105,000	0	787,000	1,706,000
Total Special Revenue Funds	5,058,000	887,000	0	0	4,000	231,000	65,000	7,133,000	13,378,000
<u>SDC Funds</u>									
Water SDC	0	0	0	0	60,000	0	0	1,170,000	1,230,000
Sewer SDC	0	0	0	0	50,000	0	0	980,000	1,030,000
Storm SDC	0	0	0	0	15,000	0	0	109,000	124,000
Transportation SDC	0	0	0	0	50,000	0	0	1,520,000	1,570,000
Parks SDC	0	0	0	0	12,000	0	0	149,000	161,000
<u>Enterprise Funds</u>									
Water	0	0	2,770,000	0	0	40,000	0	3,100,000	5,910,000
Sewer	36,000	0	3,190,000	0	0	15,000	0	5,999,000	9,240,000
Storm	0	0	265,000	0	0	5,000	0	630,000	900,000
Total Enterprise Funds	36,000	0	6,225,000	0	187,000	60,000	0	13,657,000	20,165,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	0	0	0	0	20,000	0	15,940	35,940
Reserve	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	0	0	0	0	0	20,000	0	15,940	35,940
TOTAL RESOURCES - ALL FUNDS	6,009,000	987,000	7,808,000	150,000	399,000	891,000	65,000	24,980,940	41,289,940

Budget Summary - Requirements

<u>Fund</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unappropriated</u>	<u>Total Expenditures</u>
General	2,203,000	1,436,000	500,000	0	65,000	1,500,000	5,704,000	2,007,000	7,711,000
<u>Special Revenue</u>									
Public Safety	3,675,000	920,000	200,000	0	0	1,150,000	5,945,000	1,975,000	7,920,000
Library	468,000	194,000	850,000	0	0	350,000	1,862,000	370,000	2,232,000
Enhancement	0	383,000	0	0	0	405,000	788,000	635,000	1,423,000
Willow Yucca LID Fund	0	97,000	0	0	0	0	97,000	0	97,000
Transportation	535,000	228,000	100,000	0	0	843,000	1,706,000	0	1,706,000
Total Special Revenue Funds	4,678,000	1,822,000	1,150,000	0	0	2,748,000	10,398,000	2,980,000	13,378,000
<u>SDC Funds</u>									
Water SDC	0	75,000	125,000	0	0	500,000	700,000	530,000	1,230,000
Sewer SDC	0	75,000	125,000	0	0	500,000	700,000	330,000	1,030,000
Storm SDC	0	24,000	100,000	0	0	0	124,000	0	124,000
Transportation SDC	0	75,000	125,000	0	0	500,000	700,000	870,000	1,570,000
Parks SDC	0	61,000	100,000	0	0	0	161,000	0	161,000
<u>Enterprise Funds</u>									
Water	735,000	641,000	810,000	730,000	0	1,000,000	3,915,000	1,994,000	5,910,000
Sewer	680,000	1,040,000	125,000	555,000	0	930,000	3,330,000	5,910,000	9,240,000
Storm	240,000	77,000	250,000	0	0	100,000	667,000	233,000	900,000
Total Enterprise Funds	1,655,000	2,068,000	1,760,000	1,285,000	0	3,530,000	10,298,000	9,867,000	20,165,000
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	35,940	0	0	0	0	35,940	0	35,940
Reserve	0	0	0	0	0	0	0	0	0
Total Internal Service Funds	0	35,940	0	0	0	0	35,940	0	35,940
TOTAL EXPENDITURES - ALL FUNDS	8,536,000	5,361,940	3,410,000	1,285,000	65,000	7,778,000	26,435,940	14,854,000	41,289,940

Personnel Summary

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.23
Finance	3.90	3.90	3.90	3.95	3.95	3.20	2.85
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	5.00
Municipal Court	2.55	2.55	2.55	2.50	2.50	2.45	3.20
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.78
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.24
Public Works	17.00	17.00	22.00	23.95	23.95	25.05	24.00
Total FTE	57.70	58.00	62.70	62.50	62.50	67.95	68.30



Capital Improvement Plan

PROJECT	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<u>Water</u>							
Canyon Creek Pump Station	0	0	0	0	50,000	300,000	350,000
FF1 - 22nd from Santiam to Mountain View	0	0	0	737,000	0	0	737,000
FF3 - 13th from Santiam to Long St	0	615,000	485,000	0	0	0	1,100,000
Treatment Plant Standby Generator	810,000	900,000	0	0	0	0	1,710,000
<u>Sewer</u>							
Treatment Plant Reconstruction	125,000	270,000	29,400,000	29,400,000	0	0	59,195,000
<u>Storm</u>							
3rd Ave Main Replacement	250,000	0	0	0	0	0	250,000
6th Ave Main Replacement	0	250,000	0	0	0	0	250,000
12th Ave Upgrade	0	0	650,000	0	0	0	650,000
<u>Transportation</u>							
24th Ave Railroad Crossing	0	910,000	1,000,000	0	0	0	1,910,000
Overlay Projects	0	0	129,000	0	0	0	129,000
18th Ave & Ames Creek Rd	0	0	80,000	550,000	470,000	0	1,100,000
<u>Pathways</u>							
Foster Railroad Trestle Sidewalk Connection	0	30,000	0	0	0	0	30,000
Mountain View Rd Multi-Use Path & Sidewalk	1,500,000	0	0	0	0	0	1,500,000
Sidewalk Improvements	0	200,000	200,000	200,000	200,000	0	800,000
Trails Master Plan	0	0	30,000	0	0	0	30,000
<u>Parks</u>							
Upper Sankey Park	0	250,000	0	0	0	0	250,000
City Hall Park	0	10,000	0	0	0	0	10,000
Weddle Bridge	0	70,000	330,000	0	0	0	400,000
42nd & Osage Neighborhood Park	0	10,000	200,000	0	0	0	210,000
Strawberry Park	0	0	0	200,000	0	0	200,000
Quarry Park	0	0	0	400,000	550,000	550,000	1,500,000
Hobart Natural Area	0	150,000	150,000	0	230,000	350,000	880,000
<u>Library</u>							
New Library Building	800,000	2,500,000	19,000,000	0	0	0	22,300,000
Building Maintenance Program	50,000	50,000	50,000	0	0	0	150,000
<u>Police</u>							
Resiliency Upgrades	0	1,000,000	0	0	0	0	1,000,000
<u>Community & Economic Development</u>							
Willow-Yucca Local Improvement District	240,000	2,160,000	0	0	0	0	2,400,000
Comprehensive Plan Update	0	60,000	0	0	0	0	60,000
Downtown Streetscape Phase 2 - 13th St	0	315,000	2,100,000	0	0	0	2,415,000
<u>Administration</u>							
Council Chamber Technology Upgrades	0	15,000	0	0	0	0	15,000
City Hall East Wing Renovations	300,000	0	0	0	0	0	300,000
Urban Renewal Study	0	12,000	0	0	0	0	12,000
Downtown Plaza	10,000	1,000,000	0	0	0	0	1,010,000
TOTAL	4,085,000	10,777,000	53,804,000	31,517,000	1,500,000	1,200,000	102,883,000

Debt Service

The City of Sweet Home currently has three debt services related to Water and Sewer projects around the city. 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 previous debt service agreements to consolidate and save interest. The second debt service is a sewer I&I infrastructure no-interest loan from the State of Oregon. The final debt for the city is a loan from OECDD 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 OECDD 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
- Parks
- Community Center
- General Services



GENERAL FUND - RESOURCES

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
100-000-000-300	Beginning Balance	1,542,614	2,870,694	2,870,000	4,175,000	4,175,000	4,175,000
100-000-000-302	Property Tax - Current	882,844	810,867	824,000	855,000	855,000	855,000
100-000-000-303	Property Tax - Past	1,323	11,370	5,000	10,000	10,000	10,000
100-000-000-322	Transient Taxes	44,594	38,678	50,000	50,000	50,000	50,000
Total		928,762	860,915	879,000	915,000	915,000	915,000
100-000-000-323	Franchise Fees	763,079	827,275	695,000	785,000	785,000	785,000
100-000-000-324	Revenue Sharing - General	133,900	129,871	125,000	115,000	115,000	115,000
100-000-000-325	Revenue Sharing - Cigarette	7,272	6,718	7,000	5,000	5,000	5,000
100-000-000-326	Revenue Sharing - OLCC	197,137	189,595	210,000	160,000	160,000	160,000
100-000-000-327	Revenue Sharing - MJ	90,214	129,004	90,000	85,000	85,000	85,000
Total		1,192,602	1,282,463	1,127,000	1,150,000	1,150,000	1,150,000
100-000-000-333	Grant	1,251,746	0	0	0	0	0
100-000-000-334	Unhoused Assistance	0	0	250,000	100,000	100,000	100,000
Total		1,251,746	0	250,000	100,000	100,000	100,000
100-000-000-346	Support Service Charges	541,000	698,000	432,000	433,000	433,000	433,000
100-000-000-350	Licenses	100	2,170	0	1,000	1,000	1,000
100-000-000-352	Permits	220,089	135,305	125,000	120,000	120,000	120,000
100-000-000-355	Fees	13,675	8,355	40,000	35,000	35,000	35,000
100-000-000-356	Passports	9,080	16,735	12,000	12,000	12,000	12,000
100-000-000-357	Planning	15,247	18,095	40,000	35,000	35,000	35,000
100-000-000-370	Court Fines	150,533	184,137	115,000	150,000	150,000	150,000
100-000-000-383	Lease	0	0	0	5,000	5,000	5,000
Total		408,723	364,797	332,000	358,000	358,000	358,000
100-000-000-380	Interest	339,793	893,452	400,000	500,000	500,000	500,000
100-000-000-381	Miscellaneous	106,692	704,028	100,000	80,000	80,000	80,000
Total Miscellaneous		446,485	1,597,480	500,000	580,000	580,000	580,000
100-000-000-390	Transfer	0	0	0	0	0	0
TOTAL RESOURCES		6,310,931	7,674,348	6,390,000	7,711,000	7,711,000	7,711,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
GENERAL FUND EXPENDITURES SUMMARY							
Administration	Personal Services	482,849	447,301	554,000	670,000	670,000	670,000
City Council	Personal Services	4,052	15,875	21,000	21,000	21,000	21,000
Comm. & Econ. Dev.	Personal Services	542,930	467,164	628,000	534,000	534,000	534,000
Finance	Personal Services	149,405	300,161	334,000	315,000	315,000	315,000
Municipal Court	Personal Services	262,313	297,058	271,000	281,000	281,000	281,000
Parks	Personal Services	792,109	294,859	362,000	382,000	382,000	382,000
Total Personal Services		2,233,658	1,822,417	2,170,000	2,203,000	2,203,000	2,203,000
Administration	Materials & Services	73,126	48,724	85,000	200,000	200,000	200,000
City Council	Materials & Services	1,557	2,544	9,000	8,000	8,000	8,000
Comm. & Econ. Dev.	Materials & Services	197,305	315,041	276,000	141,000	141,000	141,000
Finance	Materials & Services	290,006	342,882	236,000	245,000	245,000	245,000
Municipal Court	Materials & Services	28,014	33,640	38,000	39,000	39,000	39,000
Parks	Materials & Services	169,095	120,745	166,000	138,000	138,000	138,000
Community Center	Materials & Services	0	0	30,000	30,000	30,000	30,000
General Services	Materials & Services	517,039	972,310	490,000	635,000	635,000	635,000
Total Materials & Services		1,276,142	1,835,885	1,330,000	1,436,000	1,436,000	1,436,000
100-000-000-555	Capital Outlay	0	287,835	250,000	310,000	310,000	500,000
100-000-000-557	Unhoused Assistance	0	0	115,000	0	0	0
Total Capital Outlay		0	287,835	365,000	310,000	310,000	500,000
100-000-000-565	Transfer	0	5,000	15,000	65,000	65,000	65,000
100-000-000-585	Contingency	0	0	1,000,000	1,500,000	1,500,000	1,500,000
100-000-000-595	Unappropriated	0	0	1,510,000	2,197,000	2,197,000	2,007,000
Total General Fund Expenditures		3,509,799	3,951,138	6,390,000	7,711,000	7,711,000	7,711,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Administration Dept.</u>							
100-101-000-504	Wages	368,287	308,907	379,000	470,000	470,000	470,000
100-101-000-505	Overtime	28	0	0	0	0	0
100-101-000-506	Insurance	37,068	44,054	55,000	76,000	76,000	76,000
100-101-000-507	Retirement	41,111	48,308	55,000	76,000	76,000	76,000
100-101-000-508	Taxes	28,388	24,219	25,000	38,000	38,000	38,000
100-101-000-509	Other	7,967	21,812	40,000	10,000	10,000	10,000
Total Personal Services		482,849	447,301	554,000	670,000	670,000	670,000
100-101-000-510	Operating Supplies	32,748	10,374	15,000	15,000	15,000	15,000
100-101-000-512	Utilities	4,659	0	0	0	0	0
100-101-000-514	Public Information	0	0	10,000	10,000	10,000	10,000
100-101-000-516	Professional Development	12,551	2,538	10,000	10,000	10,000	10,000
100-101-000-517	Professional Services	13,615	35,811	45,000	60,000	60,000	60,000
100-101-000-519	Projects & Programs	3,389	0	5,000	0	0	0
100-101-000-531	Enterprise Fleet	3,931	0	0	5,000	5,000	5,000
100-101-000-535	Equipment Rental	2,233	0	0	0	0	0
100-101-000-538	Abatement	0	0	0	100,000	100,000	100,000
Total Materials & Services		73,126	48,724	85,000	200,000	200,000	200,000
TOTAL ADMINISTRATION EXPENDITURES		555,975	496,024	639,000	870,000	870,000	870,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>City Council Dept</u>							
100-103-000-504	Wages	3,758	13,253	14,000	14,000	14,000	14,000
100-103-000-508	Taxes	287	1,011	2,000	2,000	2,000	2,000
100-103-000-509	Other	7	1,611	5,000	5,000	5,000	5,000
Total Personal Services		4,052	15,875	21,000	21,000	21,000	21,000
100-103-000-510	Operating Supplies	1,557	505	1,000	1,000	1,000	1,000
100-103-000-516	Professional Development	0	2,039	4,000	3,000	3,000	3,000
100-103-000-517	Professional Services	0	0	4,000	4,000	4,000	4,000
Total Materials & Services		1,557	2,544	9,000	8,000	8,000	8,000
TOTAL COUNCIL EXPENDITURES		5,609	18,419	30,000	29,000	29,000	29,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Community & Economic Development Dept</u>							
100-104-000-504	Wages	399,699	322,213	419,000	325,000	325,000	325,000
100-104-000-506	Insurance	72,367	81,439	69,000	115,000	115,000	115,000
100-104-000-507	Retirement	27,482	34,422	63,000	45,000	45,000	45,000
100-104-000-508	Taxes	36,976	24,042	35,000	27,000	27,000	27,000
100-104-000-509	Other	6,405	7,047	22,000	22,000	22,000	22,000
Total Personal Services		542,930	467,164	628,000	534,000	534,000	534,000
100-104-000-510	Operating Supplies	18,769	15,530	16,000	18,000	18,000	18,000
100-104-000-512	Utilities	10,077	0	0	0	0	0
100-104-000-514	Public Information	3,311	3,672	4,000	4,000	4,000	4,000
100-104-000-516	Professional Development	3,388	8,325	6,000	6,000	6,000	6,000
100-104-000-517	Professional Services	120,589	126,540	110,000	110,000	110,000	110,000
100-104-000-519	Projects & Programs	17,626	994	30,000	0	0	0
100-104-000-528	Fuel	747	909	1,000	1,000	1,000	1,000
100-104-000-531	Enterprise Fleet	4,661	13,325	5,000	0	0	0
100-104-000-534	Equipment Maintenance	918	873	2,000	0	0	0
100-104-000-535	Equipment Rental	1,270	2,835	2,000	2,000	2,000	2,000
100-104-000-538	Abatement	15,950	142,039	100,000	0	0	0
Total Materials & Services		197,305	315,041	276,000	141,000	141,000	141,000
TOTAL ECON DEV EXPENDITURES		740,235	782,205	904,000	675,000	675,000	675,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Finance Dept</u>							
100-105-000-504	Wages	90,711	202,328	220,000	194,000	194,000	194,000
100-105-000-505	OT	0	0	0	10,000	10,000	10,000
100-105-000-506	Insurance	29,141	43,052	48,000	53,000	53,000	53,000
100-105-000-507	Retirement	12,680	28,851	33,000	31,000	31,000	31,000
100-105-000-508	Taxes	15,054	14,794	23,000	17,000	17,000	17,000
100-105-000-509	Other	1,819	11,137	10,000	10,000	10,000	10,000
Total Personal Services		149,405	300,161	334,000	315,000	315,000	315,000
100-105-000-510	Operating Supplies	12,942	11,208	6,000	3,000	3,000	3,000
100-105-000-512	Utilities	5,303	4,124	0	0	0	0
100-105-000-514	Public Information	1,187	444	2,000	2,000	2,000	2,000
100-105-000-516	Professional Development	745	1,273	3,000	3,000	3,000	3,000
100-105-000-517	Professional Services	211,912	236,365	180,000	182,000	182,000	182,000
100-105-000-518	Bank Service Fees	56,181	89,393	45,000	51,000	51,000	51,000
100-105-000-519	Projects & Programs	0	0	0	4,000	4,000	4,000
100-105-000-535	Equipment Rental	1,736	76	0	0	0	0
Total Materials & Services		290,006	342,882	236,00	245,000	245,000	245,000
TOTAL FINANCE EXPENDITURES		439,411	643,043	570,000	560,000	560,000	560,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Court Dept.</u>							
100-107-000-504	Wages	211,033	238,421	193,000	199,000	199,000	199,000
100-107-000-505	Overtime	0	0	0	1,000	1,000	1,000
100-107-000-506	Insurance	17,036	22,096	38,000	34,000	34,000	34,000
100-107-000-507	Retirement	17,,339	17,790	21,000	21,000	21,000	21,000
100-107-000-508	Taxes	16,507	18,106	16,000	17,000	17,000	17,000
100-107-000-509	Other	398	644	3,000	9,000	9,000	9,000
Total Personal Services		262,313	297,058	271,000	281,000	281,000	281,000
100-107-000-510	Operating Supplies	12,906	8,307	12,000	12,000	12,000	12,000
100-107-000-512	Utilities	5,657	6,923	6,000	7,000	7,000	7,000
100-107-000-516	Professional Development	1,765	1,747	4,000	4,000	4,000	4,000
100-107-000-517	Professional Services	6,667	16,663	15,000	15,000	15,000	15,000
100-107-000-529	Facility Maintenance	1,020	0	1,000	1,000	1,000	1,000
Total Materials & Services		28,014	33,640	38,000	39,000	39,000	39,000
TOTAL MUNICIPAL COURT EXPENDITURES		290,327	330,698	309,000	320,000	320,000	320,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Parks Dept.</u>							
100-116-000-504	Wages	514,573	188,734	230,000	235,000	235,000	235,000
100-116-000-505	Overtime	2,699	1,347	3,000	0	0	0
100-116-000-506	Insurance	159,759	65,329	75,000	87,000	87,000	87,000
100-116-000-507	Retirement	68,288	19,974	25,000	31,000	31,000	31,000
100-116-000-508	Taxes	39,006	16,077	18,000	19,000	19,000	19,000
100-116-000-509	Other	7,784	3,398	11,000	10,000	10,000	10,000
Total Personal Services		792,109	294,859	362,000	382,000	382,000	382,000
100-116-000-510	Operating Supplies	77,718	43,600	25,000	35,000	35,000	35,000
100-116-000-512	Utilities	1,033	11,697	13,000	14,000	14,000	14,000
100-116-000-515	Insurance - General	7,868	8,440	10,000	11,000	11,000	11,000
100-116-000-516	Professional Development	405	566	0	2,000	2,000	2,000
100-116-000-517	Professional Services	20,397	21,606	65,000	30,000	30,000	30,000
100-116-000-519	Projects & Programs	3,046	1,670	3,000	3,000	3,000	3,000
100-116-000-528	Fuel	5,467	4,581	5,000	4,000	4,000	4,000
100-116-000-529	Facility Maintenance	21,343	3,138	14,000	10,000	10,000	10,000
100-116-000-531	Enterprise Fleet	24,688	17,431	17,000	16,000	16,000	16,000
100-116-000-534	Equipment Maintenance	5,458	2,936	9,000	9,000	9,000	9,000
100-116-000-535	Equipment Rental	1,672	5,080	5,000	4,000	4,000	4,000
Total Materials & Services		169,095	120,745	166,000	138,000	138,000	138,000
TOTAL PARKS & REC EXPENDITURES		961,204	415,603	528,000	520,000	520,000	520,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>Community Center</u>							
100-116-000-510	Operating Supplies	0	0	1,000	0	0	0
100-116-000-512	Utilities	0	0	24,000	25,000	25,000	25,000
100-116-000-517	Professional Services	0	0	4,000	5,000	5,000	5,000
100-116-000-519	Projects & Programs	0	0	1,000	0	0	0
Total Materials & Services		0	0	30,000	30,000	30,000	30,000
TOTAL COMMUNITY CENTER EXPENDITURES		0	0	30,000	30,000	30,000	30,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
<u>General Services Dept.</u>							
100-120-000-510	Operating Supplies	60,630	585,448	25,000	75,000	75,000	75,000
100-120-000-512	Utilities	190,299	184,074	170,000	180,000	180,000	180,000
100-120-000-515	Insurance - General	83,097	101,446	106,000	115,000	115,000	115,000
100-120-000-517	Professional Services	157,983	0	0	100,000	100,000	100,000
100-120-000-519	Projects & Programs	5,629	48,143	0	0	0	0
100-120-000-529	Facility Maintenance	19,400	43,190	59,000	60,000	60,000	60,000
100-104-000-531	Enterprise Fleet	0	10,009	5,000	5,000	5,000	5,000
100-120-000-535	Equipment Rental	0	0	125,000	100,000	100,000	100,000
TOTAL GENERAL SERVICES EXPENDITURES		517,039	972,310	490,000	635,000	635,000	635,000

Public Safety Fund (200)

PUBLIC SAFETY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
200-000-000-300	Beginning Balance	3,373,001	3,741,654	2,911,000	3,420,000	3,420,000	3,420,000
200-000-000-302	Property Tax - Current	3,213,835	3,364,604	3,800,000	4,350,000	4,350,000	4,350,000
200-000-000-303	Property Tax - Past	6,320	50,003	30,000	50,000	50,000	50,000
	Total Taxes	3,220,156	3,414,606	3,830,000	4,400,000	4,400,000	4,400,000
200-000-000-333	Grants	896	2,000	0	0	0	0
200-000-000-350	Licenses	2,176	0	0	0	0	0
200-000-000-380	Interest	50,000	30,002	30,000	40,000	40,000	40,000
200-000-000-381	Miscellaneous	39,799	106,355	100,000	60,000	60,000	60,000
	Total Miscellaneous	89,799	136,356	130,000	100,000	100,000	100,000
TOTAL RESOURCES		6,686,028	7,294,616	6,871,000	7,920,000	7,920,000	7,920,000

EXPENDITURES

200-000-000-504	Wages	1,444,896	1,960,931	2,055,000	2,190,000	2,190,000	2,190,000
200-000-000-505	Overtime	72,078	44,681	100,000	100,000	100,000	100,000
200-000-000-506	Insurance	371,981	404,360	485,000	530,000	530,000	530,000
200-000-000-507	Retirement	227,568	370,307	430,000	560,000	560,000	560,000
200-000-000-508	Taxes	117,613	151,483	165,000	175,000	175,000	175,000
200-000-000-509	Other	30,133	53,616	110,000	120,000	120,000	120,000
	Total Personal Services	2,264,270	2,985,379	3,345,000	3,675,000	3,675,000	3,675,000
200-000-000-510	Operating Supplies	87,488	65,172	155,000	155,000	155,000	155,000
200-000-000-511	Personnel Uniforms & Equipment	16,998	30,438	37,000	37,000	37,000	37,000
200-000-000-512	Utilities	61,270	57,842	60,000	65,000	65,000	65,000
200-000-000-514	Public Information	1,365	242	1,000	1,000	1,000	1,000
200-000-000-515	Insurance - General	43,359	47,103	54,000	58,000	58,000	58,000
200-000-000-516	Professional Development	22,751	24,965	37,000	37,000	37,000	37,000
200-000-000-517	Professional Services	53,625	35,558	23,000	24,000	24,000	24,000
200-000-000-519	Projects & Programs	58,290	0	10,000	12,000	12,000	12,000
200-000-000-528	Fuel	45,107	46,060	55,000	55,000	55,000	55,000
200-000-000-529	Facility Maintenance	9,565	37,291	56,000	50,000	50,000	50,000
200-000-000-530	IT Charges	49,483	18,782	85,000	110,000	110,000	110,000
200-000-000-531	Enterprise Fleet	1,912	33,118	85,000	111,000	111,000	111,000
200-000-000-533	Support Service Charges	89,072	143,000	100,000	100,000	100,000	100,000
200-000-000-534	Equipment Maintenance	34,157	59,749	55,000	65,000	65,000	65,000
200-000-000-538	Abatement	0	4,000	48,000	40,000	40,000	40,000
	Total Materials & Services	574,440	603,321	861,000	920,000	920,000	920,000
200-000-000-555	Capital Outlay	65,922	382,760	200,000	200,000	200,000	200,000
200-000-000-585	Contingency	0	0	850,000	1,150,000	1,150,000	1,150,000
200-000-000-595	Unappropriated	0	0	1,615,000	1,975,000	1,975,000	1,975,000
TOTAL EXPENDITURES		2,904,633	3,971,460	6,871,000	7,920,000	7,920,000	7,920,000

Library Fund (201)

LIBRARY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
201-000-000-300	Beginning Balance	484,246	601,803	554,000	1,539,000	1,539,000	1,539,000
201-000-000-302	Property Tax - Current	595,701	624,559	607,000	648,000	648,000	648,000
201-000-000-303	Property Tax - Past	942	8,476	5,000	10,000	10,000	10,000
Total Taxes		596,643	633,035	612,000	658,000	658,000	658,000
201-000-000-333	Grants	7,333	30,120	50,000	13,000	13,000	13,000
201-000-000-350	Fees	4,638	4,261	1,000	4,000	4,000	4,000
201-000-000-380	Interest	4,000	5,000	5,000	6,000	6,000	6,000
201-000-000-381	Miscellaneous	8,739	6,297	394,000	12,000	12,000	12,000
Total Miscellaneous		12,739	11,297	399,000	18,000	18,000	18,000
201-000-000-309	Transfer	0	0	500,000	0	0	0
TOTAL RESOURCES		1,105,599	1,280,516	2,116,000	2,232,000	2,232,000	2,232,000
201-000-000-504	Wages	181,446	326,207	316,000	324,000	324,000	324,000
201-000-000-505	Overtime	0	34	1,000	1,000	1,000	1,000
201-000-000-506	Insurance	38,080	46,580	49,000	59,000	59,000	59,000
201-000-000-507	Retirement	24,397	35,606	43,000	44,000	44,000	44,000
201-000-000-508	Taxes	14,208	24,405	25,000	27,000	27,000	27,000
201-000-000-509	Other	3,031	4,472	13,000	13,000	13,000	13,000
Total Personal Services		261,162	437,125	447,000	468,000	468,000	468,000
201-000-000-510	Operating Supplies	38,787	21,078	15,000	11,000	11,000	11,000
201-000-000-511	Uniforms & Equipment	50	193	1,000	0	0	0
201-000-000-512	Utilities	22,784	26,112	20,000	22,000	22,000	22,000
201-000-000-513	Computer Maintenance	0	0	3,000	0	0	0
201-000-000-514	Public Information	364	0	0	0	0	0
201-000-000-515	Insurance - General	4,800	5,173	8,000	7,000	7,000	7,000
201-000-000-516	Professional Development	2,745	2,657	2,000	2,000	2,000	2,000
201-000-000-517	Professional Services	11,671	22,176	10,000	15,000	15,000	15,000
201-000-000-519	Projects & Programs	14,424	1,395	8,000	12,000	12,000	12,000
201-000-000-528	Fuel	108	0	0	0	0	0
201-000-000-529	Facility Maintenance	3,604	683	5,000	5,000	5,000	5,000
201-000-000-530	IT Charges	7,417	4,112	0	0	0	0
201-000-000-533	Support Service Charges	73,114	141,000	55,000	55,000	55,000	55,000
201-000-000-534	Equipment Maintenance	3,081	5,195	4,000	5,000	5,000	5,000
201-000-000-546	Books & Periodicals	21,274	0	0	0	0	0
201-000-000-547	Print Materials	28,676	46,039	40,000	40,000	40,000	40,000
201-000-000-548	Non-Print Materials	7,420	13,024	10,000	20,000	20,000	20,000
Total Materials & Services		240,320	288,842	181,000	194,000	194,000	194,000
201-000-000-555	Capital Outlay	20,000	0	866,000	850,000	850,000	850,000
201-000-000-585	Contingency	0	0	300,000	350,000	350,000	350,000
201-000-000-595	Unappropriated	0	0	322,000	370,000	370,000	370,000
TOTAL EXPENDITURES		521,482	725,966	2,116,000	2,232,000	2,232,000	2,232,000

Community Center Fund (203)

COMMUNITY CENTER FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
203-000-000-300	Beginning Balance	11,853	86,235	0	0	0	0
203-000-000-382	Lease	36,401	50,341	0	0	0	0
TOTAL RESOURCES		48,254	136,576	0	0	0	0
203-000-000-512	Utilities	4,572	31,527	0	0	0	0
203-000-000-517	Professional Services	1,750	998	0	0	0	0
203-000-000-529	Facility Maintenance	5,756	11,134	0	0	0	0
TOTAL EXPENDITURES		12,078	43,659	0	0	0	0

Community Enhancement Fund (207)

ENHANCEMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
207-113-000-300	Beginning Balance - Path Program	931,981	1,002,703	753,000	1,040,000	1,040,000	1,040,000
207-114-000-300	Beginning Balance - Special Events	5,360	5,359	5,000	0	0	0
207-115-000-300	Beginning Balance - Transit	0	0	34,000	0	0	0
207-116-000-300	Beginning Balance - Parks	0	0	0	0	0	0
207-117-000-300	Beginning Balance - Weddle Bridge	5,017	5,017	5,000	250,000	250,000	250,000
Total Beginning Balance		942,357	1,013,078	797,000	1,290,000	1,290,000	1,290,000
207-113-000-333	Grant - Path Program	0	0	0	0	0	0
207-115-000-333	Grant - Transit	219,242	291,034	0	60,000	60,000	60,000
207-000-000-333	Grant	0	0	0	0	0	0
Total Grant		219,242	291,034	0	60,000	60,000	60,000
207-113-000-380	Interest - Path Program	0	0	0	0	0	0
207-114-000-380	Interest - Special Events	0	0	15,000	0	0	0
207-117-000-380	Interest - Weddle Bridge	0	0	0	0	0	0
207-114-000-381	Miscellaneous - Special events	1,930	4,045	0	7,000	7,000	7,000
204-116-000-381	Miscellaneous	250	27,212	0	0	0	0
207-118-000-381	Miscellaneous - Pool	608	303	1,000	1,000	1,000	1,000
Total Miscellaneous		2,788	31,561	16,000	8,000	8,000	8,000
207-114-000-390	Transfer In - Special Events	0	13,000	15,000	15,000	15,000	15,000
207-117-000-390	Transfer In - Weddle Bridge	0	0	0	0	0	0
207-000-000-390	Transfer In - City General	0	0	0	50,000	50,000	50,000
Total Transfers		0	13,000	15,000	65,000	65,000	65,000
TOTAL RESOURCES		1,164,387	1,348,673	828,000	1,423,000	1,423,000	1,423,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
207-000-XXX-XXX	M&S - City General	0	0	0	50,000	50,000	50,000
207-113-XXX-XXX	M&S - Path Program	104,177	14,411	200,000	0	0	0
207-114-XXX-XXX	M&S - Special Events	5,686	16,685	35,000	22,000	22,000	22,000
207-115-XXX-XXX	M&S - Transit	41,446	0	34,000	60,000	60,000	60,000
207-116-XXX-XXX	M&S - Parks	0	0	0	0	0	0
207-117-XXX-XXX	M&S - Weddle Bridge	0	0	5,000	250,000	250,000	250,000
207-118-XXX-XXX	M&S - Pool	0	0	1,000	1,000	1,000	1,000
Total Materials & Services		151,308	31,096	275,000	383,000	383,000	383,000
207-113-000-555	Capital Outlay - Path Program	0	96,496	553,000	0	0	0
207-113-000-285	Contingency	0	0	0	155,000	155,000	405,000
207-113-000-595	Unappropriated	0	0	0	885,000	885,000	635,000
TOTAL EXPENDITURES		151,308	127,592	828,000	1,423,000	1,423,000	1,423,000

Willow-Yucca LID Fund (208)

WILLOW YUCCA LID FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
208-000-000-300	Beginning Balance	0	0	0	97,000	97,000	97,000
208-000-000-350	Loan Received	0	0	2,000,000	0	0	0
208-000-000-390	Transfer In	0	300,000	0	0	0	0
TOTAL RESOURCES		0	300,000	2,000,000	97,000	97,000	97,000

208-000-000-517	Professional Services	0	27,663	100,000	97,000	97,000	97,000
208-101-000-555	Capital Outlay	0	0	1,900,000	0	0	0
TOTAL EXPENDITURES		0	27,663	2,000,000	97,000	97,000	97,000

Transportation Fund (209)

TRANSPORTATION FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
209-000-000-300	Beginning Balance	739,707	327,013	386,000	787,000	787,000	787,000
209-000-000-329	State Gas Tax	779,476	916,333	777,000	814,000	814,000	814,000
209-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000	5,000
209-000-000-381	Miscellaneous	418	139,047	5,000	100,000	100,000	100,000
Total Miscellaneous		5,418	144,047	10,000	105,000	105,000	105,000
TOTAL RESOURCES		1,524,600	1,387,393	1,173,000	1,706,000	1,706,000	1,706,000
209-000-000-504	Wages	202,485	305,891	308,000	320,000	320,000	320,000
209-000-000-505	Overtime	236	230	3,000	0	0	0
209-000-000-506	Insurance	62,546	88,482	114,000	130,000	130,000	130,000
209-000-000-507	Retirement	20,513	35,045	41,000	42,000	42,000	42,000
209-000-000-508	Taxes	15,595	22,952	25,000	27,000	27,000	27,000
209-000-000-509	Other	5,905	9,385	17,000	16,000	16,000	16,000
Total Personal Services		307,280	461,985	508,000	535,000	535,000	535,000
209-000-000-510	Operating Supplies	59,910	44,496	48,000	50,000	50,000	50,000
209-000-000-511	Personnel Uniforms & Equipment	2,034	1,022	3,000	3,000	3,000	3,000
209-000-000-512	Utilities	7,844	5,688	10,000	8,000	8,000	8,000
209-000-000-515	Insurance - General	12,467	13,614	25,000	27,000	27,000	27,000
209-000-000-516	Professional Development	1,172	1,544	3,000	2,000	2,000	2,000
209-000-000-517	Professional Services	8,167	12,993	20,000	12,000	12,000	12,000
209-000-000-519	Projects & Programs	0	0	0	6,000	6,000	6,000
209-000-000-528	Fuel	15,026	14,862	15,000	15,000	15,000	15,000
209-000-000-529	Facility Maintenance	3,833	1,776	6,000	6,000	6,000	6,000
209-000-000-531	Enterprise Fleet	32,413	18,818	19,000	19,000	19,000	19,000
209-000-000-533	Support Service Charges	25,697	85,000	38,000	38,000	38,000	38,000
209-000-000-534	Equipment Maintenance	18,382	8,726	40,000	40,000	40,000	40,000
209-000-000-536	Equipment Rental	1,587	992	2,000	2,000	2,000	2,000
Total Materials & Services		188,532	209,531	229,000	228,000	228,000	228,000
209-000-000-555	Capital Outlay	512,743	54,555	345,000	100,000	100,000	100,000
209-000-000-585	Contingency	0	0	91,000	843,000	843,000	843,000
TOTAL EXPENDITURES		1,008,555	726,070	1,173,000	1,706,000	1,706,000	1,706,000

System Development Charge Funds (301-303)

WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
301-000-000-300	Beginning Balance	909,032	1,016,520	925,000	1,170,000	1,170,000	1,170,000
301-000-000-347	SDC Charges	107,185	107,445	75,000	60,000	60,000	60,000
Total Resources		1,016,216	1,123,964	1,000,000	1,230,000	1,230,000	1,230,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
301-000-000-517	Professional Services	0	0	300,000	75,000	75,000	75,000
301-000-000-555	Capital Outlay	0	0	700,000	125,000	125,000	125,000
301-000-000-585	Contingency	0	0	0	0	0	500,000
301-000-000-595	Unappropriated	0	0	0	1,030,000	1,030,000	530,000
Total Expenditures		0	0	1,000,000	1,230,000	1,230,000	1,230,000

SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
302-000-000-300	Beginning Balance	768,824	844,420	920,000	980,000	980,000	980,000
302-000-000-347	SDC Charges	77,016	92,147	70,000	50,000	50,000	50,000
Total Resources		845,840	936,567	990,000	1,030,000	1,030,000	1,030,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
302-000-000-517	Professional Services	1,800	0	300,000	75,000	75,000	75,000
302-000-000-555	Capital Outlay	0	0	690,000	125,000	125,000	125,000
302-000-000-585	Contingency	0	0	0	0	0	500,000
302-000-000-595	Unappropriated	0	0	0	830,000	830,000	330,000
Total Expenditures		1,800	0	990,000	1,030,000	1,030,000	1,030,000

STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
303-000-000-300	Beginning Balance	41,851	67,503	92,000	109,000	109,000	109,000
303-000-000-347	SDC Charges	25,715	27,246	20,000	15,000	15,000	15,000
Total Resources		67,566	94,749	112,000	124,000	124,000	124,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
303-000-000-517	Professional Services	0	0	25,000	24,000	24,000	24,000
303-000-000-555	Capital Outlay	0	0	87,000	100,000	100,000	100,000
303-000-000-595	Unappropriated	0	0	0	0	0	0
Total Expenditures		0	0	112,000	124,000	124,000	124,000

System Development Charge Funds (304-305)

TRANSPORTATION SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
304-000-000-300	Beginning Balance	960,020	1,352,067	1,267,000	1,520,000	1,520,000	1,520,000
304-000-000-347	SDC Charges	187,594	107,183	120,000	50,000	50,000	50,000
Total Resources		1,147,614	1,459,250	1,387,000	1,570,000	1,570,000	1,570,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
304-000-000-517	Professional Services	0	0	300,000	75,000	75,000	75,000
304-000-000-555	Capital Outlay	0	0	1,087,000	125,000	125,000	125,000
304-000-000-585	Contingency	0	0	0	0	0	500,000
304-000-000-595	Unappropriated	0	0	0	1,370,000	1,370,000	870,000
Total Expenditures		0	0	1,387,000	1,570,000	1,570,000	1,570,000

PARKS SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
305-000-000-300	Beginning Fund Balance	116,391	122,767	131,000	149,000	149,000	149,000
305-000-000-347	SDC Charges	18,518	19,552	13,000	12,000	12,000	12,000
Total Resources		134,909	142,319	144,000	161,000	161,000	161,000
305-000-000-517	Professional Services	12,142	0	40,000	61,000	61,000	61,000
305-000-000-555	Capital Outlay	0	0	104,000	100,000	100,000	100,000
Total Expenditures		12,142	0	144,000	161,000	161,000	161,000

Water Fund (500)

WATER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
500-000-000-300	Beginning Balance	3,025,084	2,251,790	2,766,000	3,100,000	3,100,000	3,100,000
500-000-000-333	Grants	0	0	810,000	0	0	0
500-000-000-348	Sales	2,610,372	2,691,510	2,715,000	2,770,000	2,770,000	2,770,000
500-000-000-355	Connection Fees	11,302	0	10,000	0	0	0
Total Charges for Services		2,621,674	2,691,510	2,725,000	2,770,000	2,770,000	2,770,000
500-000-000-380	Interest	10,000	5,000	10,000	10,000	10,000	10,000
500-000-000-381	Miscellaneous	30,408	50,041	20,000	30,000	30,000	30,000
Total Miscellaneous		40,408	55,041	30,000	40,000	40,000	40,000
500-000-000-390	Transfer	4,768	0	0	0	0	0
TOTAL RESOURCES		5,691,934	4,998,341	6,331,000	5,910,000	5,910,000	5,910,000

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
Plant	Personnel Services	266,586	303,829	337,000	600,000	600,000	600,000
Distribution	Personnel Services	197,019	385,734	423,000	135,000	135,000	135,000
Total Personnel Services		463,606	689,563	760,000	735,000	735,000	735,000
Plant	Materials and Services	457,198	419,049	554,000	343,000	343,000	343,000
Distribution	Materials and Services	365,253	312,336	303,000	298,000	298,000	298,000
Total Materials & Services		822,451	731,385	857,000	641,000	641,000	641,000
500-000-000-542	Principal	516,857	606,079	610,000	650,000	650,000	650,000
500-000-000-543	Interest	136,697	117,371	90,000	80,000	80,000	80,000
Total Debt Service		653,554	723,450	700,000	730,000	730,000	730,000
500-000-000-555	Capital Outlay	952,040	246,150	1,350,000	810,000	810,000	810,000
500-000-000-585	Contingency	0	0	395,000	350,000	350,000	1,000,000
500-000-000-595	Unappropriated	0	0	2,269,000	2,644,000	2,644,000	1,994,000
TOTAL EXPENDITURES		2,891,650	2,390,548	6,331,000	5,910,000	5,910,000	5,910,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Plant							
500-109-000-504	Wages	183,147	201,415	214,000	357,000	357,000	357,000
500-109-000-505	Overtime	4,626	5,880	6,000	5,000	5,000	5,000
500-109-000-506	Insurance	37,806	49,713	61,000	155,000	155,000	155,000
500-109-000-507	Retirement	22,377	26,116	29,000	46,000	46,000	46,000
500-109-000-508	Taxes	14,708	15,567	17,000	30,000	30,000	30,000
500-109-000-509	Other	3,923	5,139	10,000	7,000	7,000	7,000

Total Personal Services	266,586	303,829	337,000	600,000	600,000	600,000
--------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

500-109-000-510	Operating Supplies	68,732	25,616	70,000	20,000	20,000	20,000
500-109-000-511	Personnel Uniforms & Equipment	838	904	3,000	2,000	2,000	2,000
500-109-000-512	Utilities	64,752	94,255	90,000	90,000	90,000	90,000
500-109-000-513	Computer Maintenance	1,013	0	0	0	0	0
500-109-000-514	Public Information	3,356	249	0	0	0	0
500-109-000-515	Insurance - General	0	0	17,000	18,000	18,000	18,000
500-109-000-516	Professional Development	2,435	1,176	10,000	3,000	3,000	3,000
500-109-000-517	Professional Services	101,835	81,853	125,000	50,000	50,000	50,000
500-109-000-519	Projects & Programs	203	0	60,000	10,000	10,000	10,000
500-109-000-528	Fuel	4,265	1,411	3,000	2,000	2,000	2,000
500-109-000-529	Facility Maintenance	11,116	36,916	20,000	15,000	15,000	15,000
500-109-000-530	IT Charges	7,959	0	0	0	0	0
500-109-000-531	Enterprise Fleet	34,846	15,883	15,000	15,000	15,000	15,000
500-109-000-533	Support Service Charges	90,461	72,000	48,000	48,000	48,000	48,000
500-109-000-534	Equipment Maintenance	52,851	13,377	30,000	20,000	20,000	20,000
500-109-000-535	Equipment Rental	8,794	171	7,000	5,000	5,000	5,000
500-109-000-536	Chemicals	3,743	75,238	56,000	45,000	45,000	45,000

Total Materials & Services	457,198	419,049	554,000	343,000	343,000	343,000
---------------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Distribution							
500-110-000-504	Wages	123,593	244,986	257,000	68,000	68,000	68,000
500-110-000-505	Overtime	0	555	2,000	2,000	2,000	2,000
500-110-000-506	Insurance	49,222	81,679	95,000	30,000	30,000	30,000
500-110-000-507	Retirement	12,230	30,798	33,000	12,000	12,000	12,000
500-110-000-508	Taxes	9,783	19,506	21,000	8,000	8,000	8,000
500-110-000-509	Other	2,191	8,210	15,000	15,000	15,000	15,000

Total Personal Services	197,019	385,734	423,000	135,000	135,000	135,000
--------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

500-110-000-510	Operating Supplies	36,875	85,516	88,000	90,000	90,000	90,000
500-110-000-511	Personnel Uniforms & Equipment	1,647	933	2,000	2,000	2,000	2,000
500-110-000-512	Utilities	33,603	15,288	20,000	20,000	20,000	20,000
500-110-000-513	Computer Maintenance	1,013	0	0	0	0	0
500-110-000-514	Public Information	3,588	170	0	0	0	0
500-110-000-515	Insurance - General	46,193	50,098	43,000	46,000	46,000	46,000
500-110-000-516	Professional Development	4,849	2,768	1,000	2,000	2,000	2,000
500-110-000-517	Professional Services	51,220	50,195	70,000	60,000	60,000	60,000
500-110-000-519	Projects & Programs	12,030	0	0	0	0	0
500-110-000-528	Fuel	8,884	11,689	7,000	7,000	7,000	7,000
500-110-000-529	Facility Maintenance	7,029	1,689	3,000	3,000	3,000	3,000
500-110-000-530	IT Charges	6,009	0	0	0	0	0
500-110-000-531	Enterprise Fleet	15,863	15,810	16,000	15,000	15,000	15,000
500-110-000-533	Support Service Charges	90,691	72,000	48,000	48,000	48,000	48,000
500-110-000-534	Equipment Maintenance	17,423	5,245	4,000	4,000	4,000	4,000
500-110-000-535	Equipment Rental	2,265	935	1,000	1,000	1,000	1,000
500-110-000-536	Chemical Supplies	26,071	0	0	0	0	0

Total Materials & Services	365,253	312,336	303,000	298,000	298,000	298,000
---------------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

Sewer Fund (550)

SEWER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
550-000-000-300	Beginning Balance	3,353,944	4,757,669	4,785,000	5,999,000	5,999,000	5,999,000
550-000-000-302	Property Taxes - Current	34,261	32,785	30,000	35,000	35,000	35,000
550-000-000-303	Property Taxes - Past	56	606	0	1,000	1,000	1,000
Total Taxes		34,316	33,391	30,000	36,000	36,000	36,000
550-000-000-333	Grants	6,162,321	837,679	0	0	0	0
550-000-000-348	Sales	3,062,956	3,218,325	3,160,000	3,190,000	3,190,000	3,190,000
550-000-000-380	Interest	10,000	5,000	5,000	5,000	5,000	5,000
550-000-000-381	Miscellaneous	3,075	131	0	10,000	10,000	10,000
550-000-000-350	Loan Proceeds	0	0	60,000,000	0		
Total Miscellaneous		13,075	5,131	60,005,000	15,000	15,000	15,000
550-000-000-390	Transfer	29,397	0	0	0	0	0
TOTAL RESOURCES		12,656,009	8,852,197	67,980,000	9,240,000	9,240,000	9,240,000

<u>Account</u>	<u>Description</u>	<u>Actual 2022/23</u>	<u>Actual 2023/24</u>	<u>Adopted 2024/25</u>	<u>Proposed 2025/26</u>	<u>Approved 2025/26</u>	<u>Adopted 2025/26</u>
Plant	Personnel Services	289,221	376,955	397,000	355,000	355,000	355,000
Collection	Personnel Services	139,840	244,318	316,000	325,000	325,000	325,000
Total Personnel Services		429,061	621,272	713,000	680,000	680,000	680,000
Plant	Materials and Services	625,198	931,607	852,500	832,500	832,500	832,500
Collection	Materials and Services	388,220	204,223	217,500	207,500	207,500	207,500
Total Materials & Services		1,013,418	1,135,831	1,070,000	1,040,000	1,040,000	1,040,000
550-000-000-542	Principal	438,000	495,915	375,000	455,000	455,000	455,000
550-000-000-543	Interest	60,420	69,878	60,000	100,000	100,000	100,000
Total Debt Service		498,420	565,793	435,000	555,000	555,000	555,000
550-000-000-555	Capital Outlay	5,933,355	1,440,632	30,000,000	125,000	125,000	125,000
550-000-000-565	Transfer	0	0	0	0	0	0
550-000-000-585	Contingency	0	0	440,000	430,000	430,000	930,000
550-000-000-595	Unappropriated	0	0	35,322,000	6,410,000	6,410,000	5,910,000
TOTAL EXPENDITURES		7,874,254	3,763,528	67,980,000	9,240,000	9,240,000	9,240,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Plant							
550-111-000-504	Wages	186,681	264,053	278,000	228,000	228,000	228,000
550-111-000-505	Overtime	5,502	3,518	7,000	0	0	0
550-111-000-506	Insurance	51,710	56,251	52,000	65,000	65,000	65,000
550-111-000-507	Retirement	26,304	27,000	25,000	30,000	30,000	30,000
550-111-000-508	Taxes	14,898	20,343	22,000	20,000	20,000	20,000
550-111-000-509	Other	4,126	5,789	13,000	12,000	12,000	12,000
Total Personal Services		289,221	376,955	397,000	355,000	355,000	355,000
550-111-000-510	Operating Supplies	205,226	62,140	75,000	70,000	70,000	70,000
550-111-000-511	Personnel Uniforms & Equipment	695	1,566	2,000	2,000	2,000	2,000
550-111-000-512	Utilities	47,213	91,094	120,000	97,000	97,000	97,000
550-111-000-514	Public Information	0	238	0	0	0	0
550-111-000-516	Professional Development	4,059	4,789	0	3,000	3,000	3,000
550-111-000-517	Professional Services	102,755	119,430	125,000	88,000	88,000	88,000
550-111-000-528	Fuel	6,108	1,347	1,000	1,000	1,000	1,000
550-111-000-529	Facility Maintenance	3,575	3,120	21,000	3,000	3,000	3,000
550-111-000-531	Enterprise Fleet	28,722	15,883	15,000	15,000	15,000	15,000
550-111-000-533	Support Service Charges	90,461	72,000	47,500	47,500	47,500	47,500
550-111-000-534	Equipment Maintenance	50,732	42,454	25,000	30,000	30,000	30,000
550-111-000-555	Equipment Rental	492	0	0	0	0	0
550-111-000-536	Chemicals	85,160	385,629	306,000	340,000	340,000	340,000
550-111-000-539	Sludge Hauling	0	131,917	115,000	136,000	136,000	136,000
Total Materials & Services		625,198	931,607	852,500	832,500	832,500	832,500

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
Collection							
550-112-000-504	Wages	100,115	172,715	196,000	192,000	192,000	192,000
550-112-000-505	Overtime	235	216	2,000	0	0	0
550-112-000-506	Insurance	18,838	37,090	64,000	75,000	75,000	75,000
550-112-000-507	Retirement	10,756	20,097	25,000	27,000	27,000	27,000
550-112-000-508	Taxes	8,043	11,141	16,000	18,000	18,000	18,000
550-112-000-509	Other	1,853	3,058	13,000	13,000	13,000	13,000
Total Personal Services		139,840	244,318	316,000	325,000	325,000	325,000
550-112-000-510	Operating Supplies	109,778	31,768	25,000	20,000	20,000	20,000
550-112-000-511	Personnel Uniforms & Equipment	769	1,002	1,000	1,000	1,000	1,000
550-112-000-512	Utilities	21,426	3,765	7,000	7,000	7,000	7,000
550-112-000-513	Computer Maintenance	28,731	0	0	0	0	0
550-112-000-514	Public Information	2,216	239	0	0	0	0
550-112-000-515	Insurance - General	40,959	44,652	51,000	58,000	58,000	58,000
550-112-000-516	Professional Development	8,165	873	0	1,000	1,000	1,000
550-112-000-517	Professional Services	39,718	21,489	35,000	36,000	36,000	36,000
550-112-000-528	Fuel	6,881	9,297	10,000	7,000	7,000	7,000
550-112-000-529	Facility Maintenance	3,473	1,190	5,000	5,000	5,000	5,000
550-112-000-531	Enterprise Fleet	14,583	11,117	13,000	12,000	12,000	12,000
550-112-000-533	Support Service Charges	90,461	72,000	47,500	47,500	47,500	47,500
550-112-000-534	Equipment Maintenance	21,060	6,033	20,000	10,000	10,000	10,000
550-112-000-535	Equipment Rental	0	799	3,000	3,000	3,000	3,000
Total Materials & Services		388,220	204,223	217,500	207,500	207,500	207,500

Storm Fund (560)

STORM FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
560-000-000-300	Beginning Balance	394,000	472,679	405,000	630,000	630,000	630,000
560-000-000-348	Sales	196,033	240,663	215,000	265,000	265,000	265,000
560-000-000-380	Interest	3,000	5,000	5,000	5,000	5,000	5,000
560-000-000-381	Miscellaneous	0	0	0	0	0	0
Total Miscellaneous		3,000	5,000	5,000	5,000	5,000	5,000
560-000-000-390	Transfer	1,248	0	0	0	0	0
TOTAL RESOURCES		594,282	718,342	625,000	900,000	900,000	900,000

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
560-000-000-504	Wages	18,685	69,973	102,000	154,000	154,000	154,000
560-000-000-505	Overtime	0	0	0	0	0	0
560-000-000-506	Insurance	7,645	12,910	31,000	47,000	47,000	47,000
560-000-000-507	Retirement	2,238	7,560	15,000	22,000	22,000	22,000
560-000-000-508	Taxes	1,403	4,050	9,000	12,000	12,000	12,000
560-000-000-509	Other	333	1,226	5,000	5,000	5,000	5,000
Total Personal Services		30,304	95,717	162,000	240,000	240,000	240,000
560-000-000-510	Operating Supplies	880	20,108	20,000	10,000	10,000	10,000
560-000-000-515	Insurance - General	0	0	17,000	18,000	18,000	18,000
560-000-000-517	Professional Services	41,930	1,697	0	0	0	0
560-000-000-519	Projects & Programs	0	0	3,000	0	0	0
560-000-000-533	Support Service Charges	0	41,000	49,000	49,000	49,000	49,000
Total Materials & Services		42,810	62,805	89,000	77,000	77,000	77,000
560-000-000-555	Capital Outlay	34,985	0	50,000	250,000	250,000	250,000
560-000-000-565	Transfer	0	0	0	0	0	0
560-000-000-585	Contingency	0	0	45,000	80,000	80,000	100,000
560-000-000-595	Unappropriated	0	0	279,000	253,000	253,000	233,000
TOTAL EXPENDITURES		108,100	158,523	625,000	900,000	900,000	900,000

Economic Development Fund (760)

ECONOMIC DEVELOPMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
760-000-000-300	Beginning Balance	255,000	222,946	108,000	15,940	15,940	15,940
760-000-000-333	Grant	0	12,000	0	0	0	0
760-000-000-381	Miscellaneous	0	0	0	20,000	20,000	20,000
TOTAL RESOURCES		255,000	234,946	108,000	35,940	35,940	35,940

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
760-000-000-510	Operating Supplies	10,000	0	0	0	0	0
760-000-000-517	Professional Services	31,424	141,006	108,000	15,940	15,940	15,940
760-000-000-519	Projects & Programs	10,000	25,000	0	20,000	20,000	20,000
Total Materials & Services		51,424	166,006	108,000	35,940	35,940	35,940
760-000-000-565	Transfer	0	8,000	0	0	0	0
TOTAL EXPENDITURES		51,424	174,006	108,000	35,940	35,940	35,940

Reserve Fund (770)

RESERVE FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
770-000-000-300	Beginning Balance	763,342	839,534	540,000	0	0	0
770-000-000-381	Miscellaneous	3,000	500	0	0	0	0
TOTAL RESOURCES		766,342	840,034	540,000	0	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Adopted</u> <u>2024/25</u>	<u>Proposed</u> <u>2025/26</u>	<u>Approved</u> <u>2025/26</u>	<u>Adopted</u> <u>2025/26</u>
770-000-000-565	Transfer Out	0	300,000	500,000	0	0	0
770-000-000-585	Contingency	0	0	40,000	0	0	0
TOTAL EXPENDITURES		0	300,000	540,000	0	0	0

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

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.

Contingency: An appropriation of funds to cover unforeseen events and emergencies which may occur during the budget period.

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.



REQUEST FOR COUNCIL ACTION

Title: Request for Council Action – Ordinance No. 6 for 2025 – Adopting Camping Regulations

Preferred Agenda: June 10, 2025

Submitted By: Cecily Hope Pretty, Deputy City Manager

Reviewed By: Blair Larsen, City Attorney

Type of Action: Resolution ☐ Motion ☒ Roll Call ☐ Other ☐

Relevant Code/Policy: SHMC Chapter 3.24

Towards Council Goal: Efficient Government, Economic Strength

Attachments: Ordinance Bill No. 6 for 2025 – Amending SHMC Chapter 3.24, Transient Lodging Tax (markup version, clean version)

Purpose of this RCA:

The purpose of this RCA is to request approval and first reading of a proposed ordinance to update Sweet Home Municipal Code (SHMC) Chapter 3.24, Transient Lodging Tax, for the purposes of entering into an intergovernmental agreement (IGA) with the Oregon Department of Revenue (DOR) to collect Transient Lodging Tax (TLT) on the City's behalf.

Background/Context:

The City of Sweet Home has collected a 6% TLT since 1990, most of which is utilized to support tourism in Sweet Home. The Sweet Home Chamber of Commerce is partially funded through this revenue source annually via the City.

Historically, the City has struggled to collect TLT from short-term rental companies as hosts are not required to register with the City and are often unaware of the requirement, and the companies are not required by law to ensure everyone registered on their sites are compliant with local TLT regulations.

Sweet Home last updated Sweet Home Municipal Code (SHMC) Chapter 3.24 in 2017.

The Challenge/Problem:

Currently, operators must complete two reports in order to pay the TLT they collect. While the State reports are typically filed, the local reports are not and the City of Sweet Home does not have the resources to determine when this discrepancy occurs and to collect the outstanding tax. Entering into an IGA with DOR will simplify the process so that a single report can be filed with the State as the single tax collector, and the State will distribute the funds to the City similar to the way marijuana funds are distributed.

Further amendments to SHMC Chapter 3.24 are required in order to enter into an IGA with the DOR and allow them to collect TLT on behalf of the City. The State is better equipped to ensure taxes are collected from all applicable entities, including short-term rentals. Currently, 27 cities and counties in Oregon utilize an IGA with the DOR to collect TLT.

Issues and Financial Impacts:

This ordinance and an associated IGA with the DOR will create efficiency for staff and provide greater revenue opportunities for the City through State-run collection of TLT. While the State will require that its administrative costs are covered, it is anticipated that the improved revenue collection will offset those costs.

Elements of a Stable Solution:

A stable solution includes an ordinance that complies with ORS §195.500.

Options:

1. *Do Nothing* – If the Council chooses to do nothing, then the City will not enter into an agreement with the DOR and will continue to lose potential short-term rental income.
2. *Move to conduct a first reading of the proposed ordinance as presented* – If the voting is unanimous, a second reading, by title only, may take place during the same meeting.
3. *Move to conduct a first reading of the proposed ordinance with changes* – The Council may make changes to the proposed ordinance. If the voting is unanimous, a second reading, by title only, may take place during the same meeting.
4. *Direct staff to research other ways to accomplish the same goals.*

Recommendation:

Staff recommends option 2: *Move to conduct a first reading of the proposed ordinance as presented.*

Current City of Sweet Home Transient Lodging Tax Ordinance, with ~~deletions~~ and additions to comply with current TLT Model Ordinance

3.24.010 TITLE AND PURPOSE

This chapter shall be known as the “Transient Lodging Tax Ordinance of the City of Sweet Home”. The taxes, interest and penalties collected shall be placed in the General Fund of the city to be used for public purposes of the city.

3.24.020 DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

~~**ACCRUAL ACCOUNTING.** The operator enters the rent due from an occupant on his or her records when the rent is earned whether or not it is paid.~~

~~**BOOKING SERVICE.** Any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between a host and a prospective occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction. Booking services include directly or indirectly accepting, receiving or facilitating payment, whether or not the person or entity is the ultimate recipient of the payment, including through Application Programming Interfaces (APIs) or other computerized devices where third-party providers receive information about a transaction and collect funds for the transient lodging occupancy from an occupant.~~

~~**CASH ACCOUNTING.** The operator does not enter the rent due from an occupant on his or her records until rent is paid.~~

~~**HOST.** The owner or person who resides at the short-term rental or has been designated by the owner or resident of the short-term rental and who rents out the short-term rental for transient lodging occupancy either directly or through the use of a hosting platform.~~

~~**HOSTING PLATFORM.** A person or entity that participates in the short-term rental business by collecting or receiving a fee for booking services through which a host may offer a transient lodging facility. Hosting platforms usually, though not necessarily, provide booking services through an online platform that allows a host to advertise the transient lodging through a website provided by the hosting platform and provides a means for the hosting platform to conduct a transaction by which prospective occupants arrange transient lodging and payment whether occupant pays rent directly to the host or to the hosting platform.~~

~~**LOCAL TAX TRUSTEE.** The operator, hosting platform or designee thereof that accepts, receives or facilitates the payment directly from the occupant, whether or not the operator or hosting platform is the ultimate recipient of the payment.~~

~~**OCCUPANCY.** The right to the use or possession of any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.~~

~~**OCCUPANT.** Any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.~~

~~**OPERATOR.**~~

- ~~A. Any person who provides transient lodging for occupancy to the general public for compensation. Furnishing accommodations can be done via employees, contractors, agents or any other person allowed to process reservations and accept payment for the transient lodging on behalf of the transient lodging provider; or~~
- ~~B. Any person who facilitates the reservations of an accommodation and collects the payment for the transient lodging reservation from the occupant; or~~
- ~~C. Any transient lodging provider, transient lodging intermediary or transient lodging tax collector as defined in O.R.S. 320.300.~~

PERSON. Any individual, firm, partnership, joint venture, limited liability company, limited liability partnership, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

RENT. The consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property or other consideration. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.

SHORT-TERM RENTAL. A house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents guest bedrooms or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

SHORT-TERM RENTAL HOSTING PLATFORM. A business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental housing platforms are transient lodging intermediaries.

TAX ADMINISTRATOR. The Finance Director of the City of Sweet Home, or its designee, which may include the Oregon Department of Revenue. If the city utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement, and distribution of transient lodging taxes.

TLT or TAX TAX (TLT). The transient lodging tax.

~~TRANSIENT LODGING or TRANSIENT LODGING FACILITIES.~~ ~~Any structure, or any portion of any structure which is occupied or intended or designed for transient occupancy for 30 days or less, for dwelling, lodging or sleeping purposes, and includes any motel, inn, tourist home or house, hotel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, bed and breakfast, space in manufactured home park, space in mobile home park, space in trailer park, space in recreational vehicle park, or similar structure including space or portions thereof so occupied; provided, the occupancy is for temporary human occupancy.~~

- ~~A. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy;~~
- ~~B. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy; or~~
- ~~C. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units that are used for temporary human occupancy.~~

TRANSIENT LODGING PROVIDER. A person that furnishes transient lodging.

TRANSIENT LODGING INTERMEDIARY. A person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- A. Charges for occupancy of the transient lodging;
- B. Collects the consideration charged for occupancy of the transient lodging; or
- C. Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

TRANSIENT LODGING TAX COLLECTOR. A Transient Lodging Provider or Transient Lodging Intermediary.

3.24.030 TAX IMPOSED

- A. Effective July 1, 1990, each occupant shall pay a tax (TLT) in the amount of 6% of the rent. The occupant shall pay the TLT with the rent to the Transient Lodging Tax Collector ~~Local Tax Trustee~~. TLT amounts shall be rounded down to the nearest cent. The Transient Lodging Tax Collector ~~Local Tax Trustee~~ shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the Transient Lodging Tax Collector ~~Local Tax Trustee~~ with each installment unless the occupant pays the entire amount with the first payment.
- B. Bills, receipts or invoices provided to occupants shall list the city TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the city.
- C. ~~No Local Tax Trustee shall advertise that the TLT or any part of the TLT will be assumed or absorbed by the Local Tax Trustee, or that it will not be added to the rent, or that any part of it will be refunded, except in the matter provided by this chapter.~~

3.24.040 COLLECTION OF TAX BY TRANSIENT LODGING TAX COLLECTOR ~~LOCAL TAX TRUSTEE~~

- A. Every Transient Lodging Tax Collector ~~Local Tax Trustee~~ shall collect the TLT at the time rent is paid, unless an exemption applies. If payment is by credit card for purposes of this section payment is made at the time credit card information is provided to the Transient Lodging Tax Collector ~~Local Tax Trustee~~ not when the Transient Lodging Tax Collector ~~Local Tax Trustee~~ ultimately receives credit for the transaction. While holding the payment in trust for the city, a Transient Lodging Tax Collector ~~Local Tax Trustee~~ may commingle the tax proceeds with the Transient Lodging Tax Collector's ~~Local Tax Trustee's~~ funds, but the Transient Lodging Tax Collector ~~Local Tax Trustee~~ is not the owner of tax proceeds. Transient Lodging Tax Collectors ~~Local Tax Trustees~~ may choose to file returns and remit payment based on amounts accrued but not collected. The Transient Lodging Tax Collector ~~Local Tax Trustee~~ is liable for any TLT that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.
- B. Upon request of the city, Transient Lodging Tax Collectors ~~Local Tax Trustees~~ must provide all physical addresses of transient lodging facilities within the city limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.
- C. ~~Operators who receive any portion of the rent and hosting platform that provide booking service are jointly and severally liable for the tax.~~

3.24.050 SHORT-TERM RENTAL HOUSING PLATFORM FEES

A hosting platform for short-term rentals may collect a fee for booking services in connection with short-term rentals only when those short-term rentals are lawfully registered as operators with the city and possess a certificate of authority at the time the short-term rental is occupied.

3.24.060 LIABILITY FOR TAX

Transient lodging providers who receive any portion of the rent for transient lodging and transient lodging intermediaries that provide booking service are both transient lodging tax collectors and are jointly and severally liable for the tax.

3.24.070 EXEMPTIONS

No tax imposed under this chapter shall be imposed upon:

- A. A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;
- B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;
- D. A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;
- E. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or
- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:
 - 1. All dwelling units occupied are within the same facility; and
 - 2. The person paying consideration for the transient lodging is the same person throughout the consecutive period.

3.24.080 REGISTRATION OF TRANSIENT LODGING PROVIDER, OPERATOR--FORM AND CONTENTS,--EXECUTIONS,--CERTIFICATION OF AUTHORITY

- A. Every person engaging or about to engage in business as a Transient Lodging Provider ~~an operator~~ in the City of Sweet Home shall ~~register with the Tax Administrator~~ provide a completed registration form to the Tax Administrator within 15 calendar days after commencing business. The registration form shall require the Transient Lodging Provider to provide the name of the business, any separate business addresses, and other information as the Tax Administrator may require to implement this Chapter. Transient Lodging Providers who own or operate Transient Lodging Facilities in the City of Sweet Home shall provide the address of the Lodging Facility. The registration form shall be signed by the Transient Lodging Provider. The Tax Administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. The Transient Lodging Provider's obligation to collect the TLT is imposed once rent for Transient Lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.
- ~~B. Operators engaged in business at the time the ordinance codified in this chapter is adopted must register not later than 30 days after passage of the ordinance codified in~~

~~this chapter. Operators starting business after this chapter is adopted must register within 15 calendar days after commencing business. The privilege of registration after the date of imposition of the tax shall not relieve any person from the obligation of payment or collection of tax regardless of registration. The registration form shall be signed by the operator and shall set forth the name under which an operator transacts or intends to transact business, the location of his or her place or places of business and such other information to facilitate the collection of the tax as the Tax Administrator may require.~~

- ~~C. The Tax Administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. The obligation to collect the TLT is imposed once rent for transient lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking a link to the certificate of authority at a reasonable place during the payment transaction.~~
- D. Certificates shall be non-assignable and nontransferable, and shall be surrendered to the Tax Administrator when the business is sold or transferred or when a Transient Lodging Facility ceases to operate at the location specified in the registration form. Each certificate issued to a Transient Lodging Provider ~~an operator~~ for a specific lodging facility shall be prominently displayed at the lodging facility and includes:
1. The name of the Transient Lodging Provider ~~operator~~;
 2. The address of the Transient Lodging Facility;
 3. The date the certificate was issued; and
 4. The certificate number as assigned by the Tax Administrator; ~~and~~
 5. ~~The amount of city authorized lodging tax as a percentage.~~

3.24.090 REMITTANCES AND RETURNS AND REMITTANCES

The tax imposed by this chapter shall be paid by the occupant to the operator at the time that rent is paid. The taxes collected by any operator are due and payable to the Tax Administrator as follows:

- A. ~~Local Tax Trustees shall~~ Transient Lodging Tax Collectors must submit a completed tax return form to the Tax Administrator on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected. The return shall be filed in such form at the Tax Administrator may prescribe. The Tax Administrator if they deem it necessary in order to insure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.
- B. Remittances are delinquent if not made by the last day of the month in which they are due.
- C. Returns shall show the gross rents collected, taxable rents, and the total amount of TLT collected. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- D. ~~Tax returns and remittances may be submitted in person or by mail. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator, or its designee. If the return and remittance is mailed, the postmark shall be considered the date of delivery.~~
- E. The Tax Administrator may extend the time for making any return or remittance of the tax by up to 30 days. No further extension shall be granted, except by the City Council. Any Transient Lodging Tax Collector ~~local Tax Trustee~~ to whom an extension is granted shall pay interest at the rate of 1% per month on the amount of the remittance due without

proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become part of the tax for computation of penalties.

3.24.100 PENALTIES AND INTEREST

- A. Interest shall be added to the overall tax amount due at the same rate established under O.R.S. 305.220 for each month, or fraction of a month, from the time the return to the Tax Administrator Oregon Department of Revenue was originally required to be filed to the time of payment.
- B. If a Transient Lodging Tax Collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.
- C. ~~If a Local Tax Trustee fails to file a return with the Oregon Department of Revenue or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under O.R.S. 314.400.~~
- D. Every penalty imposed and any interest that accrues becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator ~~Oregon Department of Revenue.~~
- E. Taxes, interest and penalties paid to the Tax Administrator under this section shall ~~transferred to the City of Sweet Home by the Oregon Department of Revenue will be distributed to the city's General Fund.~~
- F. ~~If at any time a Local Tax Trustee fails to remit any amount owed in taxes, interest or penalties, the Oregon Department of Revenue is authorized to enforce collection on behalf of the city of the owed amount, an agreement between the Oregon Department of Revenue and City of Sweet Home under O.R.S. 305.620 and any applicable administrative rules adopted by the Oregon Department of Revenue.~~

3.24.110 DEFICIENCY DETERMINATIONS—FRAUD,—EVASION,—LOCAL TAX TRUSTEE TRANSIENT LODGING TAX COLLECTOR DELAY

- A. *Deficiency determination.* The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the Transient Lodging Tax Collector ~~Local Tax Trustee~~, who shall remit deficiencies within ten business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail. ~~Penalties on deficiencies shall be applied as set forth in § 3.24.090.~~
 - 1. In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
 - 2. Except in the case of fraud or intent to evade TLT, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.
 - 3. The time to remit deficient payment amounts under this section shall be extended if the Transient Lodging Tax Collector ~~Local Tax Trustee~~ timely requests a redetermination.
 - 4. ~~The Tax Administrator shall mail or personally serve written notice of final determination to the Local Tax Trustee.~~
- B. *Fraud, refusal to collect, evasion.* If any Transient Lodging Tax Collector ~~Local Tax Trustee~~ fails to collect, report or remit the tax as required, submits a fraudulent return, or otherwise

violates or attempts to violate this chapter, the Tax Administrator shall estimate the tax due, and calculate the amount owing from the Transient Lodging Tax Collector Local Tax Trustee for tax remittance, interest and penalties and provide notice to the Transient Lodging Tax Collector Local Tax Trustee of the assessment. The determination and notice shall be made and mailed within three years of the discovery by the Tax Administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten business days after the date notice was delivered if no petition for redetermination is filed.

- ~~G. *Costs of determining tax.* All costs to the city in determining the actual tax due from any operator shall be added to and become a part of the amount owed by the operator upon written notice to the operator, served personally or by mail.~~

3.24.120 REDETERMINATIONS

- A. Any person affected by a deficiency determination may file a petition for redetermination with the Tax Administrator within ten business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.
- B. If a petition for redetermination is filed within the allowable period, the Tax Administrator shall reconsider the determination and grant an oral hearing if requested. The petitioner shall be allowed at least 20 business days to prepare for the hearing.
- C. After considering the petition and all available information, the Tax Administrator shall issue a redetermination decision and mail the decision to the petitioner. During the redetermination process, the Tax Administrator may agree to a compromise of the amount due if there is a good faith dispute over the amount owing.
- D. The decision of the Tax Administrator on redetermination becomes final and payment is due ten business days after the decision is mailed unless the petitioner files an appeal to the City Council within that time. The City Council's decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within 10 business days of mailing of the City Council decision.

3.24.130 COLLECTIONS

- A. The city may bring legal action to collect on any amounts owed to the city under this chapter within three years after remittance is due to the city or within three years after any determination becomes final.
- B. The city is entitled to collect reasonable attorneys' fee in any legal action brought to collect on amount owed to the city under this chapter.

3.24.140 LIENS

The city may record a lien in the city's lien docket against any real property owned by a transient lodging provider who receives any portion of the rent from a transient lodging facility located within the city as to any delinquent remittances by the transient lodging provider.

3.24.150 REFUNDS

- D. *Refunds by the City to the Transient Lodging Tax Collector Local Tax Trustee.* If the Transient Lodging Tax Collector Local Tax Trustee remits more tax, penalty or interest

than is due, the Transient Lodging Tax Collector ~~Local Tax Trustee~~ may file a claim in writing stating the facts relating to the claim, within three years from the date of remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the Transient Lodging Tax Collector ~~Local Tax Trustee~~.

- E. *Refunds by City to Occupant.* A Transient Lodging Tax Collector ~~Local Tax Trustee~~ may file a claim for refund by filing a claim in writing within three years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the city and the occupant was not required to pay the tax or overpaid, the City shall issue a refund.
- F. *Refunds by the Transient Lodging Tax Collector ~~Local Tax Trustee~~ to occupants.* If an occupant has paid tax to a Transient Lodging Tax Collector ~~Local Tax Trustee~~, but then stays a total of 30 or more consecutive days, the Transient Lodging Tax Collector ~~Local Tax Trustee~~ shall refund to the occupant any tax collected for any portion of the continuous stay. The Transient Lodging Tax Collector ~~Local Tax Trustee~~ shall account for the collection and refund to the Tax Administrator. If the Transient Lodging Tax Collector ~~Local Tax Trustee~~ has remitted the tax prior to the refund or credit to the occupant, the Transient Lodging Tax Collector ~~Local Tax Trustee~~ shall be entitled to a corresponding refund or offset if the claim for refund is filed within three years from the date of collection.
- G. *Burden of proof.* The person claiming the refund shall have the burden of proving the facts that established the basis for the refund.

3.24.160 ADMINISTRATION

- A. *Records required from Transient Lodging Tax Collectors ~~operators~~ form.* Every Transient Lodging Tax Collector ~~operator~~ shall keep records of each transaction involving rent and/or collection of TLT guest records of room sales and accounting books and records of the room sales. All records shall be retained by the Transient Lodging Tax Collector ~~operator~~ for a period of at least three years and six months after they come into being.
- B. *Examination of records—investigations.* The Tax Administrator or agent may examine all records of a Transient Lodging Tax Collector relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns during normal business hours, the books, papers and accounting records relating to room sales of any operator after notification to the operator liable for the tax and may investigate the business of the operator in order to verify the accuracy of any return made or, if no return is made by the operator, to ascertain and determine the amount required to be paid.
- C. *Authority of Tax Administrator.* The Tax Administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered Transient Lodging Providers ~~operators~~. The Tax Administrator may also issue written interpretations on request of a Transient Lodging Tax Collector ~~Local Tax Trustee~~. As to the Transient Lodging Tax Collector ~~Local Tax Trustee~~ to whom the interpretation is issued, the City will act consistently with the interpretation until it is withdrawn, and the city shall provide 30 days' written notice of withdrawal of an interpretation.
- D. *Confidential character of information obtained—disclosure unlawful.* The city shall maintain the confidentiality of information provided by Transient Lodging Tax Collectors ~~Local Tax Trustees~~. Nothing in this subsection shall be construed to prevent:

1. The disclosure to, or the examination of records and equipment by, another city official, employee or agent for collection of taxes for the purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.
2. Disclosure of information to the Transient Lodging Tax Collector ~~Local Tax Trustee~~ and the Transient Lodging Tax Collector's ~~Local Tax Trustee's~~ agents.
3. The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
4. The disclosure of general statistics regarding taxes collected or business done in the city.
5. Disclosures required by O.R.S. Chapter 192.
6. Disclosures required by O.R.S. Chapter 297.

3.24.170 APPEALS TO CITY COUNCIL ~~TRANSIENT OCCUPANCY TAX APPEAL BOARD--~~ PROCEDURE

Any person aggrieved by any decision of the tax administrator may appeal to the city council by filing a written appeal with the tax administrator within 10 business days of the serving or mailing of the decision being appealed. The city manager shall schedule the hearing on a city council agenda and provide the appellant notice of the hearing at least 10 business days before the hearing. The city council may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the tax administrator to the city council by filing a written appeal within 10 business days of the mailing of the notice of the regulation.

- ~~A. A transient occupancy appeal board is created to be composed of members of the City Council. Four members of the Board shall constitute a quorum. The Board shall keep a record of its transactions and shall not, at any time, receive any compensation for their services on the Board.~~
- ~~B. The Board shall have the power to:

 1. Hear and determine appeals of orders or decisions of the City Manager made upon petitions for redetermination of tax. The Board may affirm, modify or reverse such orders or decision or dismiss the appeals therefrom, as may be just, and shall prescribe such forms, rules and regulations relating to appeals as it may deem necessary. In the review of the City Manager decision or order, the Committee may take such evidence and make such investigation as it may deem necessary and give notice of its determinations. The determination shall become final ten days thereafter and shall thereupon become due and payable, subject to interest and penalties;
 2. Modify, affirm or disapprove all forms, rules, determinations and regulations prescribed by the City Recorder in the administration and enforcement of this chapter; and
 3. Make such investigations as it deems advisable regarding the imposition and administration of the transient occupancy tax.~~

3.24.160 REMEDIES, COLLECTIONS AND LIENS

- ~~A. The remedies, which include penalties herein, provided for in this chapter or sections thereof shall be cumulative and not exclusive and shall be in addition to any and all other remedies available to the city.~~

- ~~B. The city may bring legal action to collect on any amounts owed to the city under this chapter within three years after remittance is due to the city or within three years after any determination becomes final.~~
- ~~C. The city is entitled to collect reasonable attorneys' fees in any legal action brought to collect on amounts owed to the city under this chapter.~~
- ~~D. The city may record a lien in the city's lien docket against any real property owned by an operator who receives any portion of the rent from a transient lodging facility located within the city as to any delinquent remittances by the operator.~~

3.24.180 PENALTY VIOLATION

A violation of this chapter is a Class A civil infraction. Each day that violation remains uncured is a separate infraction. Violation of this chapter also constitutes a violation and may be prosecuted under the provisions of Chapter 9.36 and any amendments thereto. Each day that a violation remains uncured is a separate offense.

- ~~A. It is unlawful for any operator or other person so required, to fail or refuse to register as required in this chapter, or to furnish any return required to be made, or to fail or refuse to furnish a supplemental return or other data required by the Tax Administrator or to render a false or fraudulent return. No person required to make, render, sign or verify any report shall make any false or fraudulent report, with intent to defeat or evade the determination of an amount due required by this chapter. No person shall violate any provision of this chapter.~~
- ~~B. Violation of this chapter constitutes a violation and may be prosecuted under the provisions of Chapter 9.36 and any amendments thereto. Each day that a violation remains uncured is a separate offense.~~

3.24.180 APPEALS TO CITY COUNCIL

~~Any person aggrieved by any decision of the Tax Administrator may appeal to the City Council by filing a written appeal with the Tax Administrator within ten business days of the serving or mailing of the decision being appealed. The City Manager shall schedule the hearing on a City Council agenda and provide the appellant notice of the hearing at least ten business days before the hearing. The City Council may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the Tax Administrator to the City Council by filing a written appeal within ten business days of the mailing of the notice of the regulation. The City Council's decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within ten business days of mailing of the City Council decision.~~

ORDINANCE BILL NO. 6 FOR 2025

ORDINANCE NO. _____

**SWEET HOME ORDINANCE AMENDING SWEET HOME MUNICIPAL CODE CHAPTER 3.24
TRANSIENT LODGING TAX**

WHEREAS, a local transient lodging tax ("TLT") is a tax imposed by the City of Sweet Home on the sale, service or furnishing of transient lodging;

WHEREAS, transient lodging includes hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy; spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy;

WHEREAS, the City of Sweet Home adopted Sweet Home Municipal Code Chapter (SHMC) 3.24 on June 26, 1990, implementing a six percent (6%) transient lodging tax;

WHEREAS, transient lodging tax collectors, as that term is used in ORS 320.300, are responsible for collecting and remitting the tax to the city; and

WHEREAS, in order to collect the transient lodging tax equally and fairly, updated terms and modifications to SHMC Chapter 3.24 are necessary.

NOW THEREFORE,

THE CITY OF SWEET HOME DOES ORDAIN AS FOLLOWS:

Section 1. SHMC 3.24.020 DEFINITIONS is amended to read:

3.24.020 DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter.

OCCUPANCY. The right to the use or possession of any space in transient lodging for dwelling, lodging or sleeping purposes for less than 30 days.

OCCUPANT. Any individual who exercises occupancy or is entitled to occupancy in transient lodging for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days.

PERSON. Any individual, firm, partnership, joint venture, limited liability company, limited liability partnership, association, social club, fraternal organization, fraternity, sorority, public or private dormitory, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

RENT. The consideration paid or payable by an occupant for the occupancy of space in transient lodging valued in money, goods, labor, credits, property or other consideration. If a separate fee is charged for services, goods or commodities and the fee is optional, that fee is not included in rent.

SHORT-TERM RENTAL. A house, duplex, multi-plex, apartment, condominium, houseboat, trailer or other residential dwelling unit where a person rents guest bedrooms or the entire residential dwelling unit for transient lodging occupancy. Generally, a short-term rental is zoned residential or has a building occupancy that only allows for residential use.

SHORT-TERM RENTAL HOSTING PLATFORM. A business or other person that facilitates the retail sale of transient lodging by connecting occupants with transient lodging providers, either online or in any other manner. Short-term rental housing platforms are transient lodging intermediaries.

TAX ADMINISTRATOR. The Finance Director of the City of Sweet Home, or its designee, which may include the Oregon Department of Revenue. If the city utilizes the Oregon Department of Revenue as its tax administrator, it will comply with ORS 305.620 in that it will follow the rules adopted by the Department of Revenue regarding the administration, collection, enforcement, and distribution of transient lodging taxes.

TLT or TAX. The transient lodging tax.

TRANSIENT LODGING or TRANSIENT LODGING FACILITIES. Spaces used for overnight parking of recreational vehicles or placement of tents during periods of human occupancy;

- A. Hotel, motel, and inn dwelling units that are used for temporary overnight human occupancy; or
- B. Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling-units that are used for temporary human occupancy.

TRANSIENT LODGING PROVIDER. A person that furnishes transient lodging.

TRANSIENT LODGING INTERMEDIARY. A person other than a transient lodging provider that facilitates the retail sale of transient lodging and:

- A. Charges for occupancy of the transient lodging;
- B. Collects the consideration charged for occupancy of the transient lodging; or
- C. Receives a fee or commission and requires the transient lodging provider to use a specified third-party entity to collect the consideration charged for occupancy of the transient lodging.

TRANSIENT LODGING TAX COLLECTOR. A Transient Lodging Provider or Transient Lodging Intermediary.

Section 2. SHMC 3.24.030 TAX IMPOSED is amended to read:

3.24.030 TAX IMPOSED

- A. Effective July 1, 1990, each occupant shall pay a tax (TLT) in the amount of 6% of the rent. The occupant shall pay the TLT with the rent to the Transient Lodging Tax Collector. TLT amounts shall be rounded down to the nearest cent. The Transient Lodging Tax Collector shall maintain records of all rent charged and TLT payments received. If rent is paid in installments, a proportionate share of the TLT shall be paid by the occupant to the Transient Lodging Tax Collector with each installment unless the occupant pays the entire amount with the first payment.
- B. Bills, receipts or invoices provided to occupants shall list the city TLT separately and must accurately state the amount of tax. All amounts listed as TLT on invoices, bills or receipts must be reported as TLT and, after collection, must be turned over to the city.

Section 3. SHMC 3.24.040 COLLECTION OF TAX BY LOCAL TAX TRUSTEE is amended to read:

3.24.040 COLLECTION OF TAX BY TRANSIENT LODGING TAX COLLECTOR

- A. Every Transient Lodging Tax Collector shall collect the TLT at the time rent is paid, unless an exemption applies. If payment is by credit card for purposes of this section payment is made at the time credit card information is provided to the Transient Lodging Tax Collector not when the Transient Lodging Tax Collector ultimately receives credit for the transaction. While holding the payment in trust for the city, a Transient Lodging Tax Collector may commingle the tax proceeds with the Transient Lodging Tax Collector's funds, but the Transient Lodging Tax Collector is not the owner of tax proceeds. Transient Lodging Tax Collectors may choose to file returns and remit payment based on amounts accrued but not collected. The Transient Lodging Tax Collector is liable for any TLT that should have been collected from the occupant, except in cases of nonpayment of rent by the occupant.
- B. Upon request of the city, Transient Lodging Tax Collectors must provide all physical addresses of transient lodging facilities within the city limits and the related contact information, including the name and mailing address, of the general manager, agent, owner, host or other responsible person for the location.

Section 4. SHMC 3.24.060 EXEMPTIONS is amended to read:

3.24.060 LIABILITY FOR TAX

Transient lodging providers who receive any portion of the rent for transient lodging and transient lodging intermediaries that provide booking service are both transient lodging tax collectors and are jointly and severally liable for the tax.

Section 5. SHMC 3.24.070 REGISTRATION OF OPERATOR—FORM AND CONTENTS—EXECUTIONS—CERTIFICATION OF AUTHORITY is amended to read:

3.24.070 EXEMPTIONS

No tax imposed under this chapter shall be imposed upon:

- A. A dwelling unit in a hospital, health care facility, long-term care facility or any other residential facility that is licensed, registered or certified by the Oregon Department of Human Services or the Oregon Health Authority;
- B. A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment;
- C. A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year;
- D. A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter;
- E. A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility; or

- F. A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:
1. All dwelling units occupied are within the same facility; and
 2. The person paying consideration for the transient lodging is the same person throughout the consecutive period.

Section 6. SHMC 3.24.080 RETURNS AND REMITTANCES is amended to read:

3.24.080 REGISTRATION OF TRANSIENT LODGING PROVIDER, FORM AND CONTENTS, EXECUTIONS, CERTIFICATION OF AUTHORITY

- A. Every person engaging or about to engage in business as a Transient Lodging Provider in the City of Sweet Home shall provide a completed registration form to the Tax Administrator within 15 calendar days after commencing business. The registration form shall require the Transient Lodging Provider to provide the name of the business, any separate business addresses, and other information as the Tax Administrator may require to implement this Chapter. Transient Lodging Providers who own or operate Transient Lodging Facilities in the City of Sweet Home shall provide the address of the Lodging Facility. The registration form shall be signed by the Transient Lodging Provider. The Tax Administrator shall, within 15 days after registration, issue without charge a certificate of authority to collect the TLT. The Transient Lodging Provider's obligation to collect the TLT is imposed once rent for Transient Lodging is paid, even if the registration form has not been filed or if the certificate has not been issued. If the rent transaction is facilitated online, the certificate of authority must be able to be viewed by the occupant by clicking on a link to the certificate of authority at a reasonable place during the payment transaction.
- B. Certificates shall be non-assignable and nontransferable, and shall be surrendered to the Tax Administrator when the business is sold or transferred or when a Transient Lodging Facility ceases to operate at the location specified in the registration form. Each certificate issued to a Transient Lodging Provider for a specific lodging facility shall be prominently displayed at the lodging facility and includes:
1. The name of the Transient Lodging Provider;
 2. The address of the Transient Lodging Facility;
 3. The date the certificate was issued; and
 4. The certificate number as assigned by the Tax Administrator.

Section 7. SHMC 3.24.090 PENALTIES AND INTEREST is amended to read:

3.24.090 REMITTANCES AND RETURNS

The tax imposed by this chapter shall be paid by the occupant to the operator at the time that rent is paid. The taxes collected by any operator are due and payable to the Tax Administrator as follows:

- A. Transient Lodging Tax Collectors must submit a completed tax return form to the Tax Administrator on or before the last day of the month following the end of each calendar

quarter, reporting the amount of tax due during the quarter and accompanied by remittance of all tax collected. The return shall be filed in such form at the Tax Administrator may prescribe. The Tax Administrator if they deem it necessary in order to insure payment or facilitate collection by the City of the amount of taxes in any individual case, may require returns and payment of the amount of taxes on other than monthly periods.

- B. Remittances are delinquent if not made by the last day of the month in which they are due.
- C. Returns shall show the gross rents collected, taxable rents, and the total amount of TLT collected. Returns shall also show the exempt and excluded rents and the basis for exemptions and exclusions.
- D. The person required to file the return shall deliver the return, together with payment of the amount of the tax due, to the Tax Administrator, to the appropriate office, either by personal delivery, by mail, or by electronic tax return filed through a reporting and payment portal furnished by the Tax Administrator, or its designee. If the return ~~and remittance~~ is mailed, the postmark shall be considered the date of delivery.
- E. The Tax Administrator may extend the time for making any return or remittance of the tax by up to 30 days. No further extension shall be granted, except by the City Council. Any Transient Lodging Tax Collector to whom an extension is granted shall pay interest at the rate of 1% per month on the amount of the remittance due without proration for a fraction of a month. If a return is not filed, and the remittance and interest due is not paid by the end of the extension granted, then the interest shall become part of the tax for computation of penalties.

Section 8. SHMC 3.24.100 DEFICIENCY DETERMINATIONS--FRAUD--EVASION--LOCAL TAX TRUSTEE DELAY is amended to read:

3.24.100 PENALTIES AND INTEREST

- A. Interest shall be added to the overall tax amount due at the same rate established under O.R.S. 305.220 for each month, or fraction of a month, from the time the return to the Tax Administrator was originally required to be filed to the time of payment.
- B. If a Transient Lodging Tax Collector fails to file a return or pay the tax as required, a penalty shall be imposed in the same manner and amount provided under ORS 314.400.
- C. Every penalty imposed and any interest that accrues becomes a part of the financial obligation required to be paid and remitted to the Tax Administrator.
- D. Taxes, interest and penalties paid to the Tax Administrator under this section shall be distributed to the city's General Fund.

Section 9. SHMC 3.24.110 (RESERVED) is amended to read:

3.24.110 DEFICIENCY DETERMINATIONS—FRAUD, EVASION, TRANSIENT LODGING TAX COLLECTOR DELAY

- A. *Deficiency determination.* The Tax Administrator may review tax returns and adjust the amount due based on the information in the return, on information obtained during a review or audit of records, or on the basis of other evidence. In the event of a deficiency, the Tax Administrator shall provide notice of the deficiency to the Transient Lodging Tax Collector, who shall remit deficiencies within ten business days of the deficiency notice. Notice may be by personal delivery or certified or registered mail.

1. In reviewing and adjusting tax returns, the Tax Administrator shall offset any amount received in excess of the remittances due against any shortages in remittances.
 2. Except in the case of fraud or intent to evade TLT, notice of deficiency determinations shall be issued within three years of the period for which the deficiency determination is made.
 3. The time to remit deficient payment amounts under this section shall be extended if the Transient Lodging Tax Collector timely requests a redetermination.
- B. *Fraud, refusal to collect, evasion.* If any Transient Lodging Tax Collector fails to collect, report or remit the tax as required, submits a fraudulent return, or otherwise violates or attempts to violate this chapter, the Tax Administrator shall estimate the tax due, and calculate the amount owing from the Transient Lodging Tax Collector for tax remittance, interest and penalties and provide notice to the Transient Lodging Tax Collector of the assessment. The determination and notice shall be made and mailed within three years of the discovery by the Tax Administrator of the violation. The determination is due and payable upon receipt of notice and shall become final ten business days after the date notice was delivered if no petition for redetermination is filed.

Section 10. SHMC 3.24.120(1) is amended to read:

- A. Any person affected by a deficiency determination may file a petition for redetermination with the Tax Administrator within ten business days of service of notice of the tax deficiency. A determination becomes final if a petition for redetermination is not timely filed.

Section 11. SHMC 3.24.120(4) is amended to read:

- D. The decision of the Tax Administrator on redetermination becomes final and payment is due ten business days after the decision is mailed unless the petitioner files an appeal to the City Council within that time. The City Council's decision shall be final when reduced to writing and mailed to the petitioner and all amounts due must be paid within 10 business days of mailing of the City Council decision.

Section 12. SHMC 3.24.130 REFUNDS is amended to read:

3.24.130 COLLECTIONS

- A. The city may bring legal action to collect on any amounts owed to the city under this chapter within three years after remittance is due to the city or within three years after any determination becomes final.
- B. The city is entitled to collect reasonable attorneys' fee in any legal action brought to collect on amount owed to the city under this chapter.

Section 13. SHMC 3.24.140 ADMINISTRATION is amended to read:

3.24.140 LIENS

The city may record a lien in the city's lien docket against any real property owned by a transient lodging provider who receives any portion of the rent from a transient lodging facility located within the city as to any delinquent remittances by the transient lodging provider.

Section 14. SHMC 3.24.150 TRANSIENT OCCUPANCY TAX APPEAL BOARD--PROCEDURE is amended to read:

3.24.150 REFUNDS

- D. *Refunds by the City to the Transient Lodging Tax Collector.* If the Transient Lodging Tax Collector remits more tax, penalty or interest than is due, the Transient Lodging Tax Collector may file a claim in writing stating the facts relating to the claim, within three years from the date of remittance. If the claim is approved by the Tax Administrator, the excess amount shall be either refunded or credited on any amount due from the Transient Lodging Tax Collector.
- E. *Refunds by City to Occupant.* A Transient Lodging Tax Collector may file a claim for refund by filing a claim in writing within three years of payment providing the facts relating to the claim for refund. If the Tax Administrator determines that the tax was collected and remitted to the city and the occupant was not required to pay the tax or overpaid, the City shall issue a refund.
- F. *Refunds by the Transient Lodging Tax Collector to occupants.* If an occupant has paid tax to a Transient Lodging Tax Collector, but then stays a total of 30 or more consecutive days, the Transient Lodging Tax Collector shall refund to the occupant any tax collected for any portion of the continuous stay. The Transient Lodging Tax Collector shall account for the collection and refund to the Tax Administrator. If the Transient Lodging Tax Collector has remitted the tax prior to the refund or credit to the occupant, the Transient Lodging Tax Collector shall be entitled to a corresponding refund or offset if the claim for refund is filed within three years from the date of collection.
- G. *Burden of proof.* The person claiming the refund shall have the burden of proving the facts that established the basis for the refund.

Section 15. SHMC 3.24.160 REMEDIES, COLLECTIONS, AND LIENS is amended to read:

3.24.160 ADMINISTRATION

- A. *Records required from Transient Lodging Tax Collectors.* Every Transient Lodging Tax Collector shall keep records of each transaction involving rent and/or collection of TLT. All records shall be retained by the Transient Lodging Tax Collector for a period of at least three years and six months after they come into being.
- B. *Examination of records—investigations.* The Tax Administrator or agent may examine all records of a Transient Lodging Tax Collector relating to receipt of rent and TLT and remittance of tax during normal business hours and may obtain copies of the records to audit returns.

- C. *Authority of Tax Administrator.* The Tax Administrator shall have the power to enforce this chapter, conduct audits, and to adopt rules, regulations and forms consistent with this chapter. Rules and regulations of general application shall be mailed to all registered Transient Lodging Providers. The Tax Administrator may also issue written interpretations on request of a Transient Lodging Tax Collector. As to the Transient Lodging Tax Collector to whom the interpretation is issued, the City will act consistently with the interpretation until it is withdrawn, and the city shall provide 30 days' written notice of withdrawal of an interpretation.
- D. *Confidential character of information obtained—disclosure unlawful.* The city shall maintain the confidentiality of information provided by Transient Lodging Tax Collectors. Nothing in this subsection shall be construed to prevent:
1. The disclosure to, or the examination of records and equipment by, another city official, employee or agent for collection of taxes for the purpose of administering or enforcing any provisions of this chapter or collecting city business license fees.
 2. Disclosure of information to the Transient Lodging Tax Collector and the Transient Lodging Tax Collector's agents.
 3. The disclosure of the names and addresses of any persons to whom certificates of authority have been issued.
 4. The disclosure of general statistics regarding taxes collected or business done in the city.
 5. Disclosures required by O.R.S. Chapter 192.
 6. Disclosures required by O.R.S. Chapter 297.

Section 16. SHMC 3.24.170 VIOLATION is amended to read:

3.24.170 APPEALS TO CITY COUNCIL

Any person aggrieved by any decision of the tax administrator may appeal to the city council by filing a written appeal with the tax administrator within 10 business days of the serving or mailing of the decision being appealed. The city manager shall schedule the hearing on a city council agenda and provide the appellant notice of the hearing at least 10 business days before the hearing. The city council may agree to a compromise of the amount of tax remittance if there is a good faith dispute over the amount owing. Any person may appeal the issuance of a rule or regulation issued by the tax administrator to the city council by filing a written appeal within 10 business days of the mailing of the notice of the regulation.

Section 17. SHMC 3.24.180 APPEALS TO CITY COUNCIL is amended to read:

3.24.180 PENALTY

A violation of this chapter is a Class A civil infraction. Each day that violation remains uncured is a separate infraction. Violation of this chapter also constitutes a violation and may be prosecuted under the provisions of Chapter 9.36 and any amendments thereto. Each day that a violation remains uncured is a separate offense.

This Ordinance shall take effect on the thirtieth day after its passage.

PASSED by the Council and approved by the Mayor this ____ day of _____, 2025; and effective the ____ day of _____, 2025.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder

ORDINANCE BILL NO. 5 FOR 2025

ORDINANCE NO. 1334

**AN ORDINANCE GRANTING AN ELECTRIC UTILITY FRANCHISE
AND GENERAL UTILITY EASEMENT
TO
PACIFICORP**

WHEREAS, PacifiCorp d.b.a. Pacific Power, is a regulated public utility that provides electric power and energy to the citizens of the City of Sweet Home (the “City”) and other surrounding areas;

WHEREAS, providing electrical power and energy requires the installation, operation and maintenance of power poles and other related facilities to be located within the public ways of the City;

WHEREAS, the City desires to set forth the terms and conditions by which PacifiCorp shall use the public ways of the City;

NOW, THEREFORE, the City of Sweet Home does ordain as follows:

SECTION 1. Grant of Franchise and General Utility Easement. The City hereby grants to PacifiCorp the right, privilege and authority to construct, maintain, operate, upgrade, and relocate its electrical distribution and transmission lines and related appurtenances, including underground conduits and structures, poles, towers, wires, guy anchors, vaults, transformers, transmission lines, and communication lines (collectively referred to herein as “Electric Facilities”) in, under, along, over and across the present and future streets, alleys, public ways and public places (collectively referred to herein as “Public Ways”) within the City, for the purpose of supplying and transmitting electric power and energy to the inhabitants of the City and persons and corporations beyond the limits thereof.

SECTION 2. Term. The term of this Franchise and General Utility Easement is for ten (10) years commencing on the date of acceptance by the Company as set forth in Section 3 below.

SECTION 3. Acceptance by PacifiCorp. Within sixty (60) days after the passage of this ordinance by the City, PacifiCorp shall file an unqualified written acceptance thereof, with the City Recorder, otherwise the ordinance and the rights granted herein shall be null and void.

SECTION 4. Non-Exclusive Franchise. The right to use and occupy the Public Ways of the City shall be nonexclusive and the City reserves the right to use the Public Ways for itself or any other entity that provides service to City residences; provided, however, that such use shall not unreasonably interfere with PacifiCorp’s Electric Facilities or PacifiCorp’s rights granted herein.

SECTION 5. City Regulatory Authority. In addition to the provision herein contained, the City reserves the right to adopt such additional ordinances and regulations as may be deemed necessary in the exercise of its police power for the protection of the health, safety and welfare of

its citizens and their properties or exercise any other rights, powers, or duties required or authorized, under the Constitution of the State of Oregon, the laws of Oregon or City Ordinances.

SECTION 6. Indemnification. The City shall in no way be liable or responsible for any loss or damage to property or any injury to, or death, of any person that may occur in the construction, operation or maintenance by PacifiCorp of its Electric Facilities. PacifiCorp shall indemnify, defend and hold the City harmless from and against claims, demands, liens and all liability or damage of whatsoever kind on account of PacifiCorp's use of the Public Ways within the City, and shall pay the costs of defense plus reasonable attorneys' fees for any claim, demand or lien brought thereunder. The City shall: (a) give prompt written notice to PacifiCorp of any claim, demand or lien with respect to which the City seeks indemnification hereunder; and (b) unless in the City's judgment a conflict of interest exists between the City and PacifiCorp with respect to such claim, demand or lien, permit PacifiCorp to assume the defense of such claim, demand, or lien with counsel satisfactory to City. If such defense is not assumed by PacifiCorp, PacifiCorp shall not be subject to liability for any settlement made without its consent. Notwithstanding any provision hereof to the contrary, PacifiCorp shall not be obligated to indemnify, defend or hold the City harmless to the extent any claim, demand or lien arises out of or in connection with any negligent or willful act or failure to act of the City or any of its officers or employees.

SECTION 7. Annexation.

7.1 Extension of City Limits. Upon the annexation of any territory to the City, the rights granted herein shall extend to the annexed territory to the extent the City has such authority. All Electrical Facilities owned, maintained, or operated by PacifiCorp located within any public ways of the annexed territory shall thereafter be subject to all of the terms hereof.

7.2 Annexation. When any territory is approved for annexation to the City, the City shall, not later than ten (10) working days after passage of an ordinance approving the proposed annexation, provide by certified mail to PacifiCorp: (a) each site address to be annexed as recorded on county assessment and tax rolls; (b) a legal description of the proposed boundary change; and (c) a copy of the City's ordinance approving the proposed annexation. The notice shall be mailed to:

PacifiCorp Customer Contact Center
P.O. Box 400
Portland, Oregon 97202-0400

With a copy to:
PacifiCorp
Attn: Office of the General Counsel
825 N.E. Multnomah, Suite 2000
Portland, Oregon 97232

Additional or increased fees or taxes, other than ad valorem taxes, imposed on PacifiCorp as a result of an annexation of territory to the City shall become effective on the effective date of the annexation provided notice is given to PacifiCorp in accordance with ORS 222.005, as amended from time to time.

SECTION 8. Planning, Design, Construction and Installation of Company Facilities.

8.1 All Electric Facilities installed or used under authority of this Franchise shall be used, constructed and maintained in accordance with applicable federal, state and city laws, codes and regulations.

8.2 Except in the case of an emergency, PacifiCorp shall, prior to commencing new construction or major reconstruction work in the public way or street or other public places, apply for a permit from the City which permit shall not be unreasonably withheld, conditioned, or delayed. PacifiCorp will abide by all applicable ordinances and all reasonable rules, regulations and requirements of the City, and the City may inspect the manner of such work and require remedies as may be necessary to assure compliance. Notwithstanding the foregoing, PacifiCorp shall not be obligated to obtain a permit to perform emergency repairs.

8.3 All Electric Facilities shall be located so as to cause minimum interference with the Public Ways of the City and shall be constructed, installed, maintained, cleared of vegetation, renovated or replaced in accordance with applicable rules, ordinances and regulations of the City.

8.4 If, during the course of work on its Electrical Facilities, PacifiCorp causes damage to or alters the Public Way or public property, PacifiCorp shall (at its own cost and expense and in a manner approved by the City) replace and restore it to a condition comparable to that which existed before the work commenced.

8.5 In addition to the installation of underground electric distribution lines as provided by applicable state law and regulations, PacifiCorp shall, upon payment of all charges provided in its tariffs or their equivalent, place newly constructed electric distribution lines underground as may be required by City ordinance.

8.6 The City shall have the right without cost to use all poles and suitable overhead structures owned by PacifiCorp within Public Ways for City wires used in connection with its fire alarms, police signal systems, or other communication lines used for governmental purposes; provided, however, any such uses shall be for activities owned, operated or used by the City for a public purpose and shall not include the provision of CATV, internet, or similar services to the public. Provided further, that PacifiCorp shall assume no liability nor shall it incur, directly or indirectly, any additional expense in connection therewith, and the use of said poles and structures by the City shall be in such a manner as to prevent safety hazards or interferences with PacifiCorp's use of same. Nothing herein shall be construed to require PacifiCorp to increase pole size, or alter the manner in which PacifiCorp attaches its equipment to poles, or alter the manner in which it operates and maintains its Electric Facilities. City attachments shall be installed and maintained in accordance with the reasonable requirements of PacifiCorp and the current edition of the National Electrical Safety Code pertaining to such construction. Further, City attachments shall be attached or installed only after written approval by PacifiCorp.

8.7 PacifiCorp shall have the right to excavate the Public Ways subject to reasonable conditions and requirements of the City. Before installing new underground conduits or replacing existing underground conduits, PacifiCorp shall first notify the City of such work and shall allow the City, at its own expense, to share the trench of PacifiCorp to lay its own conduit therein, provided that such action by the City will not unreasonably interfere with PacifiCorp's Electric Facilities or delay project completion.

8.8 Before commencing any street improvements or other work within a Public Way that may affect PacifiCorp's Electric Facilities, the City shall give written notice to PacifiCorp.

8.9 No structures, buildings or signs shall be erected below PacifiCorp's facilities or in a location that prevents PacifiCorp from accessing or maintaining its facilities.

8.10 PacifiCorp shall provide the City with a report of all new services created within City boundaries on an annual basis during the term of this Franchise. The City shall provide written confirmation of the accuracy of the report and/or any corrections thereto to PacifiCorp within a reasonable time following receipt of the report.

SECTION 9. Relocation of Electric Facilities.

9.1 The City reserves the right to require PacifiCorp to relocate overhead Electric Facilities within the Public Ways in the interest of public convenience, necessity, health, safety or welfare at no cost to the City. Within a reasonable period of time after written notice, PacifiCorp shall promptly commence the overhead relocation of its Electrical Facilities. Before requiring a relocation of Electric Facilities, the City shall, with the assistance and consent of PacifiCorp, identify a reasonable alignment for the relocated Electric Facilities within the Public Ways of the City. The City shall assign or otherwise transfer to Company all right it may have to recover the cost for the relocation work and shall support the efforts of PacifiCorp to obtain reimbursement. In cases of capital improvement projects undertaken by the City, PacifiCorp shall convert existing overhead distribution facilities to underground, so long as PacifiCorp is allowed to collect the costs associated with conversion from overhead to underground distribution facilities consistent with OAR 860-022-0046, the Oregon Public Utility Commission rule on forced conversions.

9.2 PacifiCorp shall not be obligated to pay the cost of any relocation that is required or made a condition of a private development. If the removal or relocation of facilities is caused directly or otherwise by an identifiable development of property in the area, or is made for the convenience of a customer, PacifiCorp may charge the expense of removal or relocation to the developer or customer. For example, PacifiCorp shall not be required to pay relocation costs in connection with a road widening or realignment where the road project is made a condition or caused by a private development. In such event, the City shall require the developer to pay PacifiCorp for such relocation costs as part of its approval procedures.

SECTION 10. Subdivision Plat Notification. Before the City approves any new subdivision and before recordation of the plat, the City shall mail notification of such approval and a copy of the plat to PacifiCorp:

PacifiCorp
Attn: Property Management/Right-of-Way Department
830 Old Salem Road
Albany, Oregon 97321

SECTION 11. Vegetation Management. PacifiCorp or its contractor may prune all trees and vegetation which overhang the Public Ways, whether such trees or vegetation originate within or outside the Public Ways, to prevent the branches or limbs or other part of such trees or vegetation from interfering with PacifiCorp's Electrical Facilities. Such pruning shall comply with the *American National Standard for Tree Care Operation (ANSI A300)* and be conducted under the direction of an arborist certified with the International Society of Arboriculture. A growth inhibitor treatment may be used for trees and vegetation species that are fast-growing and problematic.

Nothing contained in this Section shall prevent PacifiCorp, when necessary and with the approval of the owner of the property on which they may be located, from cutting down and removing any trees which overhang streets.

SECTION 12. Compensation.

12.1 In consideration of the rights, privileges, and franchise hereby granted, PacifiCorp shall pay to the City from and after the effective date of the acceptance of this franchise, five percent (5%) of its gross revenues derived from within the corporate limits of City. The term "gross revenue" as used herein shall be construed to mean any revenue of PacifiCorp derived from the retail sale and use of electric power and energy within the municipal boundaries of the City after adjustment for the net write-off of uncollectible accounts and corrections of bills theretofore rendered. All amounts paid under this Section 12 shall be subject to review by the City; provided that only payments which occurred during a period of thirty-six (36) months prior to the date the City notifies PacifiCorp of its intent to conduct a review shall be subject to such review. Notwithstanding any provision to the contrary, at any time during the term of this Franchise, the City may elect to increase the franchise fee amount as may then be allowed by state law. The City shall provide PacifiCorp with prior written notice of such increase following adoption of the change in percentage by the City. The increase shall be effective sixty (60) days after City has provided such written notice to PacifiCorp.

12.2 The franchise fee shall not be in addition to any other license, occupation, franchise or excise taxes or charges which might otherwise be levied or collected by the City from PacifiCorp with respect to PacifiCorp's electric business or the exercise of this franchise within the corporate limits of the City and the amount due to the City under any such other license, occupation, franchise or excise taxes or other charges for corresponding periods shall be reduced by deducting there from the amount of said franchise fee paid hereunder.

SECTION 13. Renewal. At least 120 days prior to the expiration of this Franchise, PacifiCorp and the City shall agree to either extend the term of this Franchise for a mutually acceptable period of time or the parties shall use best faith efforts to renegotiate a replacement Franchise. PacifiCorp shall have the continued right to use the Public Ways of the City as set forth herein in the event an extension or replacement Franchise is not entered into upon expiration of this Franchise.

SECTION 14. No Waiver. Neither the City nor PacifiCorp shall be excused from complying with any of the terms and conditions of this Franchise by any failure of the other, or any of its officers, employees, or agents, upon any one or more occasions to insist upon or to seek compliance with any such terms and conditions.

SECTION 15. Transfer of Franchise. PacifiCorp shall not transfer or assign any rights under this Franchise to another entity, except transfers and assignments by operation of law, unless the City shall first give its approval in writing, which approval shall not be unreasonably withheld; provided, however, inclusion of this Franchise as property subject to the lien of PacifiCorp's mortgage(s) shall not constitute a transfer or assignment.

SECTION 16. Amendment. At any time during the term of this Franchise, the City, through its City Council, or PacifiCorp may propose amendments to this Franchise by giving thirty (30) days written notice to the other of the proposed amendment(s) desired, and both parties thereafter, through their designated representatives, will, within a reasonable time, negotiate in good faith in an effort to agree upon mutually satisfactory amendment(s). No amendment or amendments to

this Franchise shall be effective until mutually agreed upon by the City and PacifiCorp and formally adopted as an ordinance amendment.

SECTION 17. Non-Contestability--Breach of Contract.

17.1 Neither the City nor PacifiCorp will take any action for the purpose of securing modification of this Franchise before either the Oregon Public Utility Commission or any Court of competent jurisdiction; provided, however, that neither shall be precluded from taking any action it deems necessary to resolve difference in interpretation of the Franchise nor shall PacifiCorp be precluded from seeking relief from the Courts in the event Oregon Public Utility Commission orders, rules or regulations conflict with or make performance under the Franchise illegal.

17.2 In the event PacifiCorp or the City fails to fulfill any of their respective obligations under this Franchise, the City, or PacifiCorp, whichever the case may be, will have a breach of contract claim and remedy against the other in addition to any other remedy provided by law, provided that no remedy which would have the effect of amending the specific provisions of this Franchise shall become effective without such action which would be necessary to formally amend the Franchise.

SECTION 18. Notices. Unless otherwise specified herein, all notices from PacifiCorp to the City pursuant to or concerning this Franchise shall be delivered to the City Recorder's Office. Unless otherwise specified herein, all notices from the City to PacifiCorp pursuant to or concerning this Franchise shall be delivered to the Customer and Community Affairs Vice President, Pacific Power, 825 NE Multnomah, Lloyd Center Tower Suite 2000, Portland, Oregon 97232, and such other office as PacifiCorp may advise the City of by written notice.

SECTION 19. Severability. If any section, sentence, paragraph, term or provision hereof is for any reason determined to be illegal, invalid, or superseded by other lawful authority including any state or federal regulatory authority having jurisdiction thereof or unconstitutional, illegal or invalid by any court of common jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such determination shall have no effect on the validity of any other section, sentence, paragraph, term or provision hereof, all of which will remain in full force and effect for the term of the Franchise or any renewal or renewals thereof.

SECTION 20. Waiver of Jury Trial. To the fullest extent permitted by law, each of the parties hereto waives any right it may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this agreement. Each party further waives any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

PASSED by the City Council of the City of Sweet Home, Oregon this 10th day of June, 2025; and effective the 10th day of July, 2025.

Mayor

ATTEST:

City Manager – Ex Officio City Recorder

Accepted this this ____ day of _____, 2025 subject to applicable federal, state, and local law.

Pacific Power



CITY OF SWEET HOME BUDGET COMMITTEE MINUTES

April 30, 2025, 5:00 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

Call to Order

The meeting was called to order at 5:29 PM.

Roll Call

PRESENT

Mayor Susan Coleman
President Pro Tem Josh Thorstad
Councilor Chelsea Augsburger
Councilor Ken Bronson
Councilor Aaron Hegge
Councilor Dylan Richards (6:59 exit)
Councilor Angelita Sanchez
Committee Member Dawn Miller

ABSENT

Committee Member Matthew Bechtel
Committee Member Bob Briana
Committee Member Jeana Doll
Committee Member Diane Gerson
Committee Member Joshua Marvin
Committee Member Nancy White

STAFF

Jason Ogden, City Manager / Police Chief
Cecily Hope Pretty, Deputy City Manager
Matt Brown, Finance Director (contracted)
Megan Dazey, Library Services Director
Blair Larsen, City Attorney
Adam Leisinger, Special Projects Manager
Cindi Robeck, Financial Operations Manager
Greg Springman, Public Works Director

MEDIA

Sarah Brown, The New Era

Election of Chair

Councilor Richards moved to nominate Committee Member Miller to serve as Budget Committee Chair.
Councilor Sanchez seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez, Miller

NAY: None

ABSENT: Bechtel, Briana, Doll, Bechtel, Marvin, White

Approval of Minutes

a) 2024-05-30 Budget Committee Meeting Minutes

Councilor Richards moved to approve the minutes of the May 30, 2024 Budget Committee Meeting. President Pro Tem Thorstad seconded the motion. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburg, Bronson, Hegge, Richards, Sanchez, Miller

NAY: None

ABSENT: Bechtel, Briana, Doll, Bechtel, Marvin, White

Public Comment

There was no public comment to be heard.

Review & Discussion of Proposed FY 2025-2026 Budget

a) Budget Presentation

City Manager Ogden delivered the FY 2025-2026 Budget Message and highlighted planned projects.

Director Brown stated that the budget required that revenue must equal expenses and the presented budget should reflect the goals of the City Council. He reviewed the current financial structure of the City including the General Fund, Special Revenue Funds, System Development Charge (SDC) Funds, Enterprise Funds, and Internal Service Funds. He reviewed the proposed budget for the General Fund.

Mayor Coleman asked of how the current fiscal year budget year actuals compared to the adopted budget. Director Brown replied that it was largely on track to what was budgeted. Mayor Coleman asked of an increase to personnel costs for the Finance Department despite reductions in FTEs over time. Director Brown replied that the fund structure was realigned a few years ago so the historical numbers may not be aligned to the current fund structure.

Councilor Bronson asked of the \$30,000 match for the Community Center. Director Brown replied that it was the required match for the City's annual transportation grant.

Councilor Sanchez asked of the significant reduction from the current year's budget compared to the proposed budget. Director Brown stated that the reduction was largely due to a reduction in appropriations based on planned funding to be received for the Wastewater Treatment Plan and SDCs. Councilor Sanchez asked how that change would affect plans for the plant. Director Brown stated that the funding for the plant was still pending completion of application documents but once the loan for the plant was approved, a supplemental budget would be submitted to the City Council for approval.

Councilor Bronson asked if project costs would be reflected in future budgets. Director Brown replied that it would be included in the annual budget as long as the project was underway.

Mayor Coleman asked of the benefit to moving abatement from Economic Development to Administration. Director Brown replied that it would correct a structural issue in the City's financial management program, Springbrook, to allow for more direct approval of abatement costs by the City Manager's Office.

Councilor Sanchez asked what type of expenditures were considered Materials and Services. Director Brown replied that it reflected items that are not classified as capital outlay (useful items over \$10,000), professional services, projects, maintenance, and other items.

Councilor Bronson asked of unappropriated funds. Director Brown replied that every fund contained a contingency account and an unappropriated fund; a contingency account was not appropriated to a specific level but it would be available through a supplemental budget for emergencies or unanticipated opportunities; an unappropriated account was not appropriated to a specific level and those funds cannot be spent unless there is a disaster declaration. He added that unappropriated funds were frequently used to ensure a municipality would have a beginning fund balance.

Councilor Sanchez asked of money in interest-bearing accounts. Director Brown replied that there were two main sources of interest revenues; one is through the Local Government Investment Pool (LGIP), which received property tax and revenue sharing monies with approximately \$10-15 million invested and receiving interest. He stated that the City also contracted with Government Portfolio Advisors (GPA) for

additional investments primarily in bonds with varying maturities. He added that the General Fund was anticipated to receive \$500,000 in the next fiscal year.

Mayor Coleman asked if the General Fund was the only fund to reflect interest revenue. Director Brown replied that it was reflected in Funds 100, 200, 201, 207, 209, 500, 550, and 560.

Chief Ogden stated that the largest expense in the Public Safety Fund was personnel. He highlighted that \$200,000 was budgeted in capital outlay for an anticipated grant match to enhance the Police Station's resiliency. He stated that there were no other major upgrades planned at the station as they had completed renovations in the past two years. He noted an increase in IT charges due to technology upgrades and increases in contractual fees.

Director Brown stated that it was best practice to maintain three months of operating costs in the Police Fund and other operating funds. He noted an increase in anticipated property tax revenues due to exercising the full local option rate for the Police Levy.

Councilor Sanchez asked if Linn County received the difference between the reduced rate and the full rate when the City chose not to exercise the full option. Director Brown replied that the County would only assess what the City approves and the County would not receive the difference.

Director Dazey stated there were no anticipated significant changes over the current adopted budget and that the requested Library Levy would remain at the current rate.

Director Brown stated that the proposed capital outlay was \$850,000 in anticipation of locating a new library site. Director Dazey added that the capital outlay funds originated from a donation.

Director Brown reviewed the Community Enhancement Fund and stated that the majority of the available funding was for the Path Program. He added that funds could be moved from the Path Program to the Weddle Bridge.

Councilor Sanchez expressed concern that there was not sufficient funding to support restoration of Weddle Bridge and asked if there were estimates available. Deputy City Manager Pretty stated that staff would provide the most recent estimates at the following meeting.

Director Brown reviewed the Willow-Yucca Local Improvement District (LID) Fund and the Transportation Fund. He stated that the main revenue source for the Transportation Fund was the State Gas Tax. He expressed concern with the current level of funding in order to complete streets projects and noted that other municipalities implemented new fees or taxes to increase revenues.

Councilor Bronson asked of the timing of new state gas tax revenues if those rates were increased. Deputy City Manager Pretty stated that she would confirm for the following meeting.

Director Brown reviewed SDC funds. He stated that SDCs are fees which are paid by developers on new development that is calculated based on the additional load on existing infrastructure. He noted that SDCs could be utilized to increase infrastructure capacity.

Councilor Sanchez asked of the programmed decrease in SDC revenues. Director Brown stated that it could be difficult to estimate because revenues were completely based on the level of development and estimates were conservative based on a potential recession and possible cost increases to build. Councilor Sanchez expressed concern with the rate of SDCs and asked if lower fees could incentivize additional development. Director Brown replied that the costs were typically passed on to the homeowner.

Mayor Coleman asked of the last significant change to SDCs in Sweet Home. City Attorney Larsen said that the last rate study was completed in 2021 and the new rates were adopted following the study with the final year of increases occurring after three years. Mayor Coleman asked if there was an observed change in development patterns as a result of the change. City Attorney Larsen said that there was an increase around the same time the study was completed. Mayor Coleman asked if the projections included a known anticipated large development. Director Brown replied that he did not believe so.

Councilor Bronson requested a comparison to other cities in the area regarding SDC rates. City Attorney Larsen stated that the rate study noted that Sweet Home was one of the lowest in the area even following the rate increase.

Councilor Sanchez expressed support for incentivizing fast development to expand the City's tax roll.

Director Brown reviewed the Water Fund.

Councilor Richards exited at this time and a quorum was lost.

Director Springman highlighted the importance of a planned project to install a generator at the water plant. He noted decreases in water treatment due to a review of program expenses.

President Pro Tem Thorstad asked how fuel was purchased by the City. Director Springman replied that the City has a contract with Pacific Pride and receives a favorable rate. President Pro Tem Thorstad expressed concern with potential impacts to the budget if gas taxes were raised. Financial Operations Manager Robeck replied that the City's gas was tax-exempt.

Mayor Coleman asked of the increase in chemical costs. Director Springman replied that the numbers were based on current usage plus a standard 3% increase.

Director Brown stated that the Water Fund has a debt service payment through 2042. He noted that there were some large projects planned in the Capital Improvement Plan (CIP) for the Water Fund and City Council may wish to consider moderate rate increases annually to ensure the ability to continue capital programs while avoiding significant increases to customers. He provided a comparison of Sweet Home's current rate, a 2% proposed rate, and surrounding cities showing that Sweet Home had a relatively low rate.

Councilor Bronson asked of planning for future drawdowns. Director Brown replied that if there was a significant event, City Council would want to consider moving more funds into contingency in the future or operations would need to be reduced drastically. Councilor Bronson expressed support for a small increase to the associated fees.

Director Brown reviewed the Sewer Fund and noted that it has two debt service payments scheduled through 2031 and 2035. He noted that the City would take out an additional debt service to support the Wastewater Treatment Plant project.

Director Springman stated that Public Works was currently paying a consultant to assist with managing the current plant and was proposing the addition of a position to bring the position in-house. He highlighted upgrades at the plant that increased capacity and efficiency at the plant.

Mayor Coleman asked of the timing for the new position. Director Springman replied that it was proposed for the upcoming year to begin planning for the new plant. Mayor Coleman thanked Director Springman for his efforts to bring the majority of management in-house and to support the career development of local workers.

Director Brown reviewed current sewer rates and noted challenges with forecasting due to unknowns with the Wastewater Treatment Plant project. He stated that he would not make a recommendation regarding rates until the final terms of the rate agreement were known but he was certain a rate adjustment would be necessary to meet the repayment terms of the project's WIFIA loan.

Councilor Sanchez asked if rates had already been analyzed for the WIFIA loan. Director Brown replied that the rates could not be finalized until the loan terms were final. Councilor Sanchez expressed a recollection that the City Council had already raised rates to qualify for the WIFIA loan. Director Brown replied that he believed that an analysis was not completed due to missing financial statements and any previous rates would be revised.

Director Brown reviewed the Storm Fund.

Councilor Sanchez asked of the completion of a Stormwater Master Plan. Director Springman stated that it was completed and approved the previous year.

Director Brown reviewed proposed capital projects for the next few years and noted that a rate adjustment or a loan would be required to support the proposed projects, or a portion of the projects would have to be deferred. He reviewed the potential scenarios and noted that an increase from \$4 to \$8 through 2030 would be required to support the current capital plan if the City financed it in cash.

Councilor Hegge asked if it would be possible to increase rates at a lower rate and take out a loan for a smaller amount. Director Brown replied that there were a number of options available, including spacing the projects out further.

Mayor Coleman expressed concern with project deferrals but that she understood the potential burden to constituents resulting from rate increases.

Councilor Sanchez asked for clear communication to residents regarding the infrastructure benefits of rate increases.

Councilor Bronson asked of the storm rate in the proposed budget. Director Brown replied that it was programmed to remain at the current rate of \$4 monthly but delaying increases would reduce the future availability of funds and the ability to execute desired projects. He noted the importance of reviewing Capital Master Plans in order to direct staff appropriately.

Director Brown reviewed the Economic Development Fund and noted that the availability of funding was diminishing over time.

Councilor Sanchez asked staff to investigate grant opportunities to supplement the fund.

Director Brown reviewed the Reserve Fund and noted that funds had been transferred out to other funds. He highlighted that a significant portion was determined to have originally been intended for the Library Fund and were moved back to be kept for their intended purpose.

No action was taken at this time.

Adjournment

There being no further discussion, the meeting was adjourned at 7:45 PM.

Chair

ATTEST:

City Manager – Ex Officio City Recorder



CITY OF SWEET HOME BUDGET COMMITTEE MINUTES

May 01, 2025, 5:00 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

Call to Order

The meeting was called to order at 5:08 PM.

Roll Call

PRESENT

Mayor Susan Coleman
President Pro Tem Josh Thorstad
Councilor Chelsea Augsburger
Councilor Ken Bronson
Councilor Aaron Hegge
Councilor Dylan Richards
Councilor Angelita Sanchez
Committee Member Dawn Miller, Chair
Committee Member Jeana Doll

ABSENT

Committee Member Matthew Bechtel
Committee Member Bob Briana
Committee Member Diane Gerson
Committee Member Nancy White

STAFF

Jason Ogden, City Manager / Police Chief
Cecily Hope Pretty, Deputy City Manager
Matt Brown, Finance Director (contracted)
Director Dazey, Library Services Director
Blair Larsen, City Attorney
Adam Leisinger, Special Projects Manager
Cindi Robeck, Financial Operations Manager
Greg Springman, Public Works Director

MEDIA

Sarah Brown, The New Era

Public Comment

There was no public comment to be heard.

Review and Discussion of Proposed 2025-2026 Budget

a) Budget Presentation

Deputy City Manager stated that she would provide an update on the follow-up on outstanding information requests from the previous meeting. She explained that the proposed Oregon Transportation Reinvestment Package would take effect January 1, 2026 and begin providing revenue almost immediately on a monthly basis. She noted that there were multiple past estimates for Weddle Bridge ranging from \$90,000 based on a high-level visual inspection to over \$400,000 based on conversations

with Linn County in comparison to a similar bridge project. She added that the City had just received correspondence from the State that Weddle Bridge may be eligible for historic redesignation and that staff would work with that office to determine next steps.

No action was required for this item.

b) Public Hearing: State Shared Revenue

Chair Miller opened the Public Hearing at 5:12 PM.

There were no comments to be heard.

Chair Miller closed the Public Hearing at 5:13 PM.

b) Approval of Property Tax Rate

Councilor Bronson moved to approve the proposed property tax rate for Fiscal Year 2025-2026 at \$1.4157 per \$1,000 for the Permanent Tax Rate and \$9.0200 for the Local Option Levies. Councilor Richards seconded the motion.

Councilor Sanchez asked for a more in-depth explanation of the proposed rates. Director Brown replied that the City did not have the option to raise the Permanent Tax Rate nor the Local Option Levies, but could opt for lower rates.

Councilor Augsburger asked of the rates two years prior. Director Brown stated that the rate was \$7.4700 per \$1,000 in Fiscal Year 2023-2024.

The question was called. The motion carried by the following vote:

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez, Miller, Doll

NAY: None

ABSENT: Bechtel, Briana, Gerson, White

c) Approval of the Proposed City Budget for FY 25-26

Councilor Sanchez asked of amending the budget to appropriate more funds towards Weddle Bridge. Director Brown recommended moving funds within 207 from unappropriated funds to Weddle Bridge.

Councilor Sanchez moved to move \$170,000 from unappropriated funds in Fund 207 to the Weddle Bridge Fund and to approve the proposed Fiscal Year 2025-2026 annual budget of \$41,289,940. Councilor Richards seconded the motion.

Councilor Bronson asked if there were other places to move funding and expressed concern with dedicating funds without knowing the full cost of the project. Director Brown replied that the motion on the table was the simplest way to have access to the funds. He stated that contingency funds in the General Fund were also available that could be moved when needed. He added that interfund loans were also possible. Councilor Bronson asked if the money would stay with Weddle Bridge if the project did not occur in the next fiscal year. Director Brown replied that it would carry over as part of the fund balance specific to Weddle Bridge.

Councilor Sanchez expressed support for maintaining remaining historical assets in the community.

Mayor Coleman expressed support for honoring the Weddle Bridge.

Councilor Hegge expressed support for increasing the amount to encourage more community fundraising.

AYE: Coleman, Thorstad, Augsburger, Bronson, Hegge, Richards, Sanchez, Miller, Doll

NAY: None

ABSENT: Bechtel, Briana, Gerson, White

Adjournment

There being no further discussion, the meeting was adjourned at 5:30 PM.

Chair

ATTEST:

City Manager – Ex Officio City Recorder

DRAFT



CITY OF SWEET HOME CHARTER REVIEW COMMITTEE MINUTES

May 06, 2025, 5:30 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

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 valuable assets available, we will be responsive to the community while planning and preparing for the future.

Call to Order & Pledge of Allegiance

The meeting was called to order at 5:30 PM.

Roll Call

PRESENT

Chair Josh Thorstad, City Council President Pro Tem
Vice Chair Gary Jarvis
Committee Member Lisa Gourley
Committee Member Jeff Parker
Committee Member Mike Reynolds
Committee Member Angie Yon

STAFF

Jason Ogden, City Manager / Police Chief
Cecily Hope Pretty, Deputy City Manager
Blair Larsen, City Attorney
Adam Leisinger, Special Projects Manager

MEDIA

Sarah Brown, The New Era

Approval of Minutes

- a) 2025-04-01 Charter Review Committee Meeting Minutes

Vice Chair Jarvis moved to approve the minutes of the April 1, 2025 Charter Review Committee meeting. Committee Member Gourley seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

Public Comment

There was no public comment to be heard.

New Business

- a) Chapter I-III Review

Vice Chair Jarvis requested that the Charter be renumbered and allow for numerical subsections. Committee Member Parker suggested that the numbering be changed to reflect the system utilized by Halsey.

Committee Member Parker stated that he would like to include the year of the Charter's adoption in Chapter I, Section 1.

Vice Chair Jarvis moved that the Charter be reformatted to follow sections and subsections numerically and alphabetically in the style of the League of Oregon Cities' Model Charter. Committee Member Reynolds seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

Committee Member Parker asked that language be simplified where possible to ensure it was understandable to the public.

Vice Chair Jarvis suggested that the word "will" in Section 1 be modified to "shall." Committee Member Gourley moved to modify same. Vice Chair Jarvis seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

There was consensus to correct "statues" to "statutes" in Chapter I, Section 2.

There was consensus to capitalize the officer titles in Section 4.

There was consensus to add "each of whom" following "and a municipal judge" in Section 4.

There was consensus to modify language to reflect the neutrality of offices.

Discussion ensued regarding the role of the treasurer. There was consensus to add clarifying language that the treasurer role is filled by the Finance Director.

Deputy City Manager Pretty stated that the practice of bonding as called for in Section 7 was not common when looking at other Charters and asked for feedback. Discussion ensued regarding the bonding of employees and contractors. City Attorney Larsen noted that the City Council could still require bonding by Ordinance whether it was mandated in the Charter or not.

Committee Member Reynolds moved to strike Section 7 from the Charter. Vice Chair Jarvis seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

Deputy City Manager Pretty requested feedback on the commencement of terms of office for new elected officials and noted that staff recommended a modification to ensure better clarity in the transition of duties. Discussion ensued regarding potential options for the beginning of the term of service. Deputy City Manager Pretty noted some confusion among incoming Councilors due to the current fluctuation in start dates and that Linn County Elections contacted the City regularly to request the ending terms of each elected office, so a consistent date would be preferable.

Vice Chair Jarvis moved to modify the commencement of terms office of January 1st following the election in which the officer was elected in Chapter III, Section 10. Committee Member Reynolds seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

Committee Member Parker asked of clarifying the language in Chapter III Section 8 to state "resided in the city for at least a full calendar year prior to being nominated." City Attorney Larsen noted that Councilors were elected, not nominated. Deputy City Manager Pretty stated that it may be referring to the filling of vacancies in Chapter IV. Discussion ensued regarding whether the one-year requirement referred to the year prior to filing for office or the year prior to the election. Deputy City Manager Pretty stated that the Sweet Home Municipal Code (SHMC) clarified that the requirement was for one year immediately preceding the election. She added that if the Charter was modified to reflect a different start date for the one-year requirement than what was in current Code, the Code would need to be modified to match.

Vice Chair Jarvis moved to modify Section 8 to reflect the residency length requirement as specified in the Code to state, "Any qualified elector who has resided in the city at least one year as of the date of the election may run for city council or for mayor."

Committee Member Gourley offered a friendly amendment to state “one full year.” Vice Chair Jarvis accepted the friendly amendment.

Discussion ensued whether the year requirement should end at the time of filing or the time of election. Deputy City Manager Pretty stated that the current deadline to file for office was 64 days prior to the election date per SHMC, and the first day to file was 100 days prior.

Vice Chair Jarvis withdrew his motion to allow for continued discussion modifying the residency timeline.

Chair Thorstad suggested that a full year of residency should be required prior to filing as a candidate for office. Committee Member Parker concurred. Committee Member Reynolds asked of changing it to the first day the filing period opens. Deputy City Manager Pretty noted that specifying the residency requirement to the current Code with a specific number of days would no longer allow flexibility within the Code to modify the length of the filing period.

Discussion ensued regarding extending the length of the residency requirement. There was consensus that 12 months was an appropriate length.

Committee Member Reynolds moved to modify the residency requirement to be one year prior to the opening of the candidate filing period to run for city council or for mayor. Vice Chair Jarvis seconded the motion. The motion carried by the following vote:

AYE: Thorstad, Jarvis, Gourley, Parker, Reynolds, Yon

NAY: None

Vice Chair Jarvis moved to modify final sentence of Section 8 to state, “may run for city council or for mayor.” City Attorney Larsen clarified that this was captured in the previous motion. Vice Chair Jarvis withdrew his motion.

Deputy City Manager Pretty stated that a section dedicated to special elections only appeared in approximately half of the comparison Charters she examined. She noted that the City did not have the ability to call a special election outside of what was already organized through the Linn County Clerk. City Attorney Larsen clarified that Sweet Home could organize its own election but would be responsible for administration of the full process at their own cost, including ballot administration.

Committee Member Reynolds moved to strike Section 9 from the Charter.

Committee Member Gourley expressed concern that the City would lose the option to call an emergency election if the section was struck, particularly if there were several vacancies on City Council. Committee Member Reynolds withdrew his motion. He asked if Linn County Commissioners had the power to fill Council vacancies. Deputy City Manager Pretty stated they did not and that the Committee would discussion the process for filling vacancies in a future meeting.

Committee Business for the Good of the Order

- a) Meeting Schedule Proposal – First Tuesday at 5:30 PM

Deputy City Manager Pretty stated that staff proposed meeting the first Tuesday of each month at 5:30 PM. There was consensus for same.

Adjournment

There being no further discussion, the meeting was adjourned at 6:43 PM.

Chair

ATTEST:

City Manager – Ex Officio City Recorder



Community Health Committee Meeting Minutes

May 28, 2025, 4:00 PM

Sweet Home City Hall, 3225 Main Street

Sweet Home, OR 97386

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 valuable assets available, we will be responsive to the community while planning and preparing for the future.

Call to Order & Pledge of Allegiance

The meeting was called to order at 4:00 PM.

Roll Call

PRESENT

Vice Chair Bob Dalton

Committee Member Michael Grenz

Committee Member Dr. Larry Horton

Committee Member Wanda Jones

Committee Member Dick Knowles

Committee Member Shirley Schumacher

ABSENT

Chair Kelsey Ann Wray

COUNCIL

Ken Bronson, Council Liaison

STAFF

Cecily Hope Pretty, Deputy City Manager

Adam Leisinger, Special Projects Manager

GUESTS

Todd Noble, Linn County Health Director

Approval of Minutes

- a) 2025-04-23 Community Health Committee Meeting Minutes

Committee Member Knowles moved to approve the minutes of the April 23, 2025 Community Health Committee meeting. Committee Member Horton seconded the motion. The motion carried by the following vote:

AYE: Dalton, Grenz, Horton, Jones,

NAY: None

ABSENT: Wray

Recognition of Visitors / Public Comment

There were no visitors to be heard.

Old Business

a) Health Fair Update

Vice Chair Dalton stated that he sent out 40 applications to potential table participants with six already returned.

No action was required for this item.

b) FAC Update

Committee Member Horton stated that the Family Assistance and Resource Center (FAC) was invited to present at the National Conference on Homelessness in Washington, D.C. in July. He noted that Executive Director Kandyce Stirman would join City Manager Jason Ogden as presenters.

Vice Chair Dalton asked how they came to be invited. Committee Member Horton replied that it was through partnership with the Oregon Health Authority and their recognition of FAC's accomplishments. He highlighted the work of the Committee, the City, the County, and the Sweet Home community in supporting FAC's success. He added that early detractors were now supportive of FAC.

No action was required for this item. Community Partner Presentations were heard at this time.

Community Partner Presentations

a) Linn County Mental Health

Vice Chair Dalton recognized Todd Noble, Health Administrator for Linn County.

Mr. Noble stated that Linn County stated that the Linn County Health Department identified significant needs for additional services in Sweet Home following the COVID-19 pandemic. He noted that they expanded their behavioral health facility, substance abuse services, and WIC assistance in response to some of the most significant community needs.

Vice Chair Dalton asked of the greatest challenge to their facility. Mr. Noble replied that staffing was the most significant challenge. Vice Chair Dalton asked of the use of technology to meet the needs of clients. Mr. Noble replied that they utilized virtual methods, but they were not always the ideal way to deliver services, particularly for mental health and substance abuse clients. Vice Chair Dalton spoke of the challenges of breaking the stigma surrounding mental health issues. Mr. Noble recognized Committee Member Knowles for his work with Linn County to help break that stigma. He noted that many people were focused on physical health but did not seek out mental health services when needed. He added that it was important to provide preventive measures before issues escalate, particularly in schools.

No action was required for this item. New Business was heard at this time.

New Business

a) Samaritan Girod Birth Center

Deputy City Manager Pretty stated that she placed the item on the agenda for discussion due to concerns over losing the Girod Birth Center and associated maternity services in Lebanon. She noted that City leadership was in contact with other jurisdictions and considering a formal stance asking Samaritan Health Services to reconsider closure of the center. She stated that the Committee was welcome to provide something in support of keeping the center open.

Vice Chair Dalton indicated his support for communication with Samaritan. Deputy City Manager Pretty stated she would include the Committee if anything formal was compiled.

Committee Member Knowles suggested increased public engagement for feedback and interaction with Samaritan. Committee Member Jones added that community feedback was important to the process with Samaritan.

No action was required for this item.

b) Rotary Presentation

Vice Chair Dalton stated that he, Chair Wray, and Committee Member Knowles recently presented the Committee's annual report to the Rotary Club.

No action was required for this item.

c) Physical Therapy Outreach Program

Vice Chair Dalton stated that he had been working with the medical school to support student requirements for 30 hours of outreach annually. He added that there may be an opportunity to utilize the front portion of the office in Sweet Home to support those students in meeting their requirements.

No action was required for this item.

d) MIKE Student Doctor Leadership Program

Committee Member Horton stated that Rotary Club would be participating in an event with the student doctor program. He noted that student doctors from the local area and Portland would provide a leadership program for local students in September. He noted that students would kayak from Shea Point to each of the docks and would receive a presentation from a different group of student doctors at each location.

No action was required for this item.

Committee Business for the Good of the Order

a) Public & Traffic Safety

Deputy City Manager Pretty stated that the Public & Traffic Safety Committee would be on hiatus due to lack of business and that future items related to public and traffic safety may come before the Committee due to the intersection with community health.

b) Committee Roundtable

Vice Chair Dalton encouraged members to share potential agenda items with Chair Wray.

Deputy City Manager Pretty asked the Committee to continue sending community events to the City for public advertisement.

Adjournment

There being no further discussion, the meeting was adjourned at 4:35 PM.

ATTEST:

Chair

City Manager – Ex Officio City Recorder



CITY OF SWEET HOME PLANNING COMMISSION MINUTES

April 03, 2025, 6:30 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

WIFI Passcode: guestwifi

PLEASE silence all cell phones – Anyone who wishes to speak, please sign in.

Meeting Information

The City of Sweet Home is streaming the meeting via the Microsoft Teams platform and asks the public to consider this option. There will be opportunity for public input via the live stream. To view the meeting live, online visit <http://live.sweethomeor.gov>. If you don't have access to the internet you can call in to 541-367-5128, choose option #1 and enter the meeting ID to be logged in to the call. Meeting ID: 212 001 640 706

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:30 PM

Roll Call of Commissioners

PRESENT

Henry Wolthuis
Laura Wood
Nancy White
Joe Graybill

ABSENT

Eva Journey
Jamie Melcher

STAFF

Angela Clegg, Planning and Building Manager
Amber Steinborn, Planning & Building Technician
Adam Leisinger, Special Projects Manager

GUESTS

Garth Appanaitis, DKS Associates
Andrew Parish, MIG

Public Comment. None

Public Hearings

LA25-01 Transportation System Plan and North Sweet Home Area Plan

a) LA25-01 Transportation System Plan and North Sweet Home Area Plan

The Public Hearing was opened at 6:31 PM

Commissioner Wood read the hearing disclosure statement and asked the Commission if there were any ex parte, conflicts of interest, or personal bias, there were none.

Planning & Building Manager Clegg presented the staff report and asked the Commissioners if there were any questions. There were none.

Project consultants, Andrew Parish and Garth Appanaitis, presented a slide show to the Commissioners. The consultants asked if there were questions from the commissioners. Commissioner Wolthuis asked about the trestle and the sidewalk. Commissioner Graybill asked for document clarifications.

Testimony in Favor: None

Testimony in Opposition: None

Neutral Testimony: None

The Public Hearing was closed at 7:18 PM

A motion to recommend Application LA25-01 to City Council was made by Commissioner Wolthuis, seconded by Commissioner White.

Voting Yea: Commission Graybill, Commissioner White, Commissioner Wood, Commissioner Wolthuis

Voting Nay: 0

Absent: Commissioner Melcher, Commissioner Journey

Staff Updates:

Manager Clegg informed the Commission that the TSP goes to City Council on April 22nd. The Commissioners can testify in support of the plan. Clegg told the Commissioners to expect more code amendments later this year.

Manager Clegg gave a project update. The developer is starting to bid the infrastructure work on Coulter Subdivision. The planning department has 4 partition applications in review.

Planning Commission Business (Commission comments about topics not listed on the agenda)

None

Adjournment

The meeting was adjourned at 7:30 PM

Laura Wood, Chairperson
Sweet Home Planning Commission

Respectfully submitted by Angela Clegg, Planning & Building Manager



Cascades West Area Commission on Transportation (CWACT) 2025 Full Commission Meetings

Microsoft Teams Information:

[Join the meeting now](#)

Meeting ID: 221 574 644 93

Passcode: JC7EGw

Dial in by phone

[+1 872-242-8088,,638963468#](#)

Phone conference ID: 638 963 468#

Meets on the 4th Thursday of every two months from 5:00 – 7:00 pm

Meeting Date	Proposed Location
February 27	Albany/OCWCOG
April 24	Corvallis/Benton Kalapuya Building
June 26	Coastal /TBD
August 28	Albany/OCWCOG/CANCEL
October 23	Benton Kalapuya Building
December 25 - RESCHEDULE	Albany/OCWCOG

(Dates may be cancelled and/or rescheduled based on agenda content and holidays)

MEMORANDUM



TO: City Council
FROM: Greg Springman, Public Works Director
DATE: June 10, 2025
SUBJECT: Public Works Monthly Report – May 2025

This memorandum provides a brief periodic update of specific projects, Water Treatment Plant (WTP) and Wastewater Treatment Plant (WWTP) operations and maintenance (O&M), and other activities performed by the Public Works Department.

WWTP Activities - Mahler Water Reclamation Facility

- 40.97 million gallons (MG) of wastewater treated this month
- 1.67 MG max daily flow discharged
- 1.32 MG average daily flow discharged

Compliance:

- Wastewater plant process had no violations for May 2025. The WWTP process had had “zero” process violations for the last 12 months.

O&M Projects:

- Mahler Water Reclamation Facility Project has been fully designed and is waiting for funding. Staff have completed the WIFIA application and submitted the \$25,000 application fee but are waiting for financial documents (completed FY23 Audit and an updated Credit Rating Report for the City). Once the audit is completed, the application will be submitted.

WTP Activities - Sweet Home Water Treatment Plant

- 37.31 MG finish water treated this month
- 1.20 MG average daily demand

Compliance:

- No process violations for May 2025.

Raw Turbidity NTUs:

- Levels currently range below 5 NTUs.

O&M Projects:

- The Automation Group (TAG) scheduled the new SCADA system upgrades to our WTP during the week of April 7, 2025. All SCADA system hardware has been installed. TAG is working to complete a project check list for completion. This upgrade will greatly improve the City's SCADA security system for the drinking water system. Final punch list to be completed by TAG in June 2025.

Engineering Projects

- Linn County RV Dump Station: Work has been completed as of March 1, 2025 and is open for operation.
- Asphalt work on Nandina Street (from 9th Avenue to 12th Avenue) was completed in May, 2025.
- Engineering staff are working on the Willow-Yucca LID Project; approaching final adjustments to plan set with Civil West.
- Engineering staff are working on the 1st Avenue speed deterrent project.
- Staff reviewing plans for 43rd Avenue sewer main improvements for Coulter Lane subdivision.
- Staff procured a contractor for the sewer main repair on 18th Avenue.

Public Works Field Activities & Projects

Water Division

- In previous years, the Oregon Health Authority (OHA) required the City to monitor the water distribution system for Disinfection Byproducts (DBP) semi-annually. As of 2025, OHA requires staff to monitor the water distribution system quarterly for DBP.
- Staff continue to repair water main and service leaks as needed due to age.
- Staff continue to locate all City owned utilities for Ziply.
- Repaired several water main leaks in the public Right of Way (ROW).
- Staff continue to clean reservoir sites, including spraying, mowing and weed eating.
- Staff working with Treatment Plant Operators to set reservoir levels after SCADA change out.

Collections System Division

- Staff started mowing ROW for access to sewer mains, manhole structures and ditches.

Streets Division

- Staff began mowing the street ROW, spraying curb lines and roadsides.
- Staff have begun asphalt patch work, weather permitting.
- Street Sweeper is currently operational since April 24th.

Parks & Facilities Division

- Staff finished all utilities work at FAC site.
- Staff continue to maintain City parks, clean restrooms, and collect public trash cans.
- Staff began mowing and weed eating in all City Parks and Facilities, once per week.
- Increase in graffiti on Weddle Bridge and Sankey Park restroom. PD is doing an outstanding job mitigating graffiti vandalism.

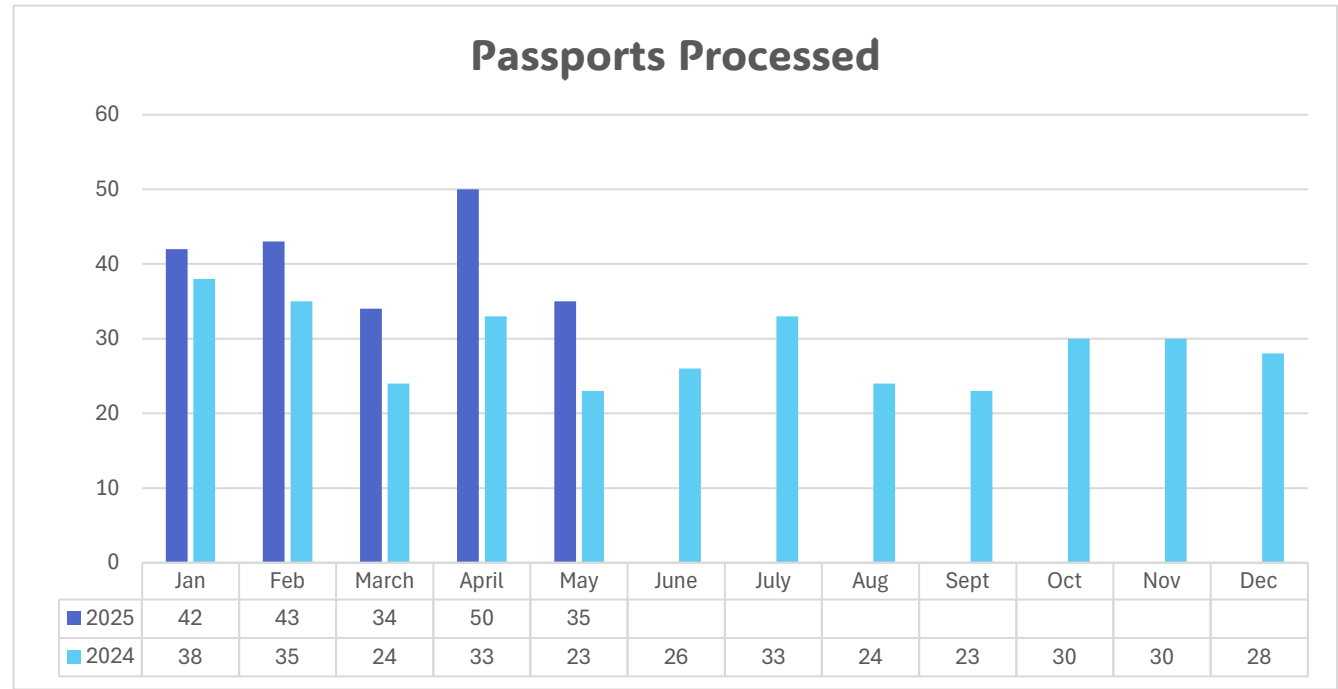
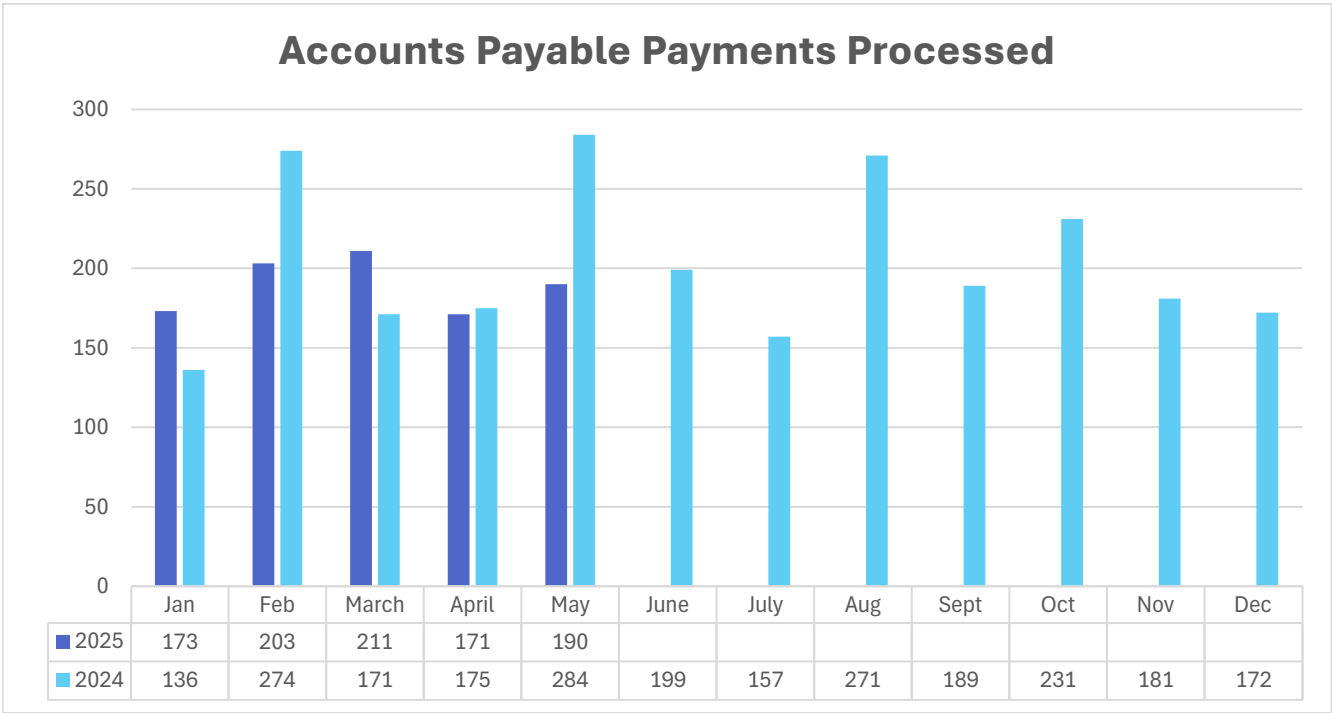
Stormwater Division

- Staff are starting to clean ditches along street easements.

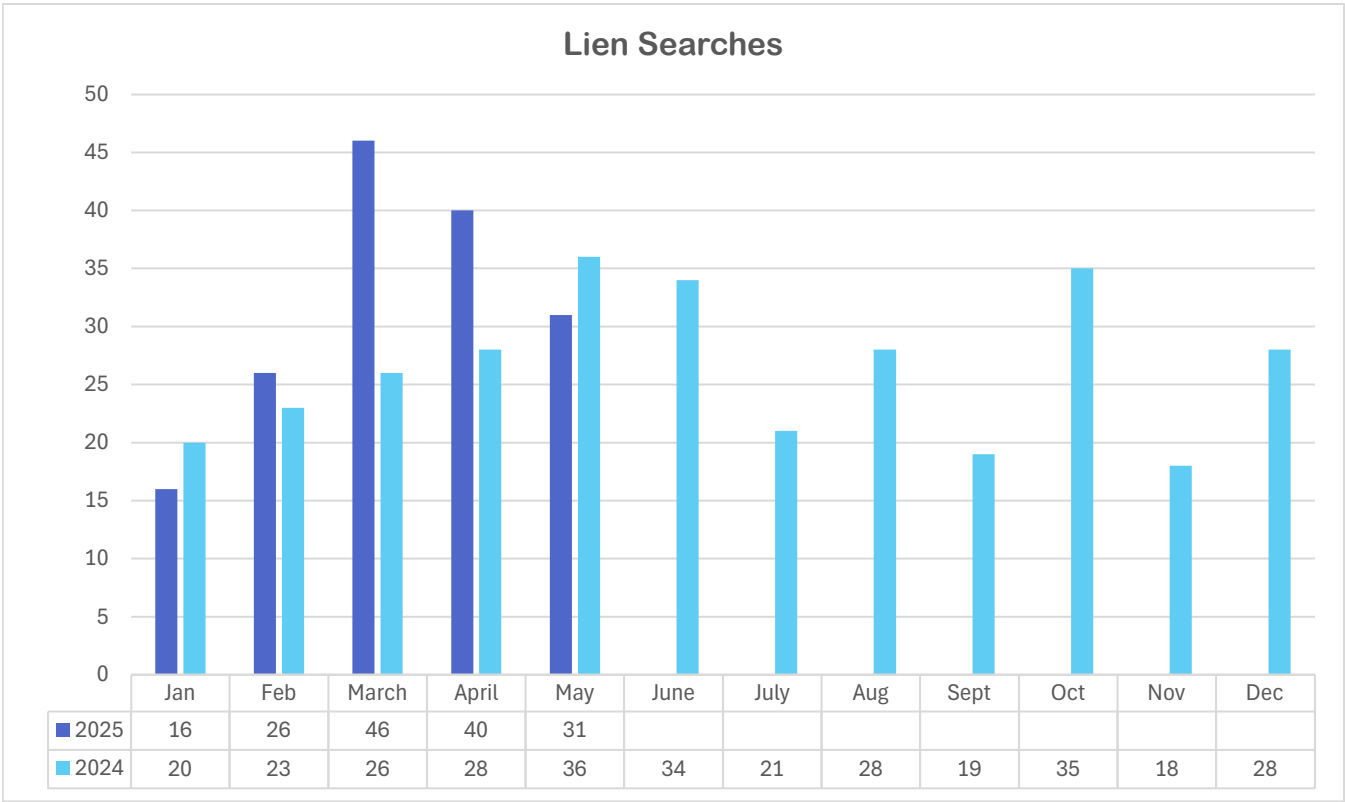
Finance Department
May 2025

Finance Activities

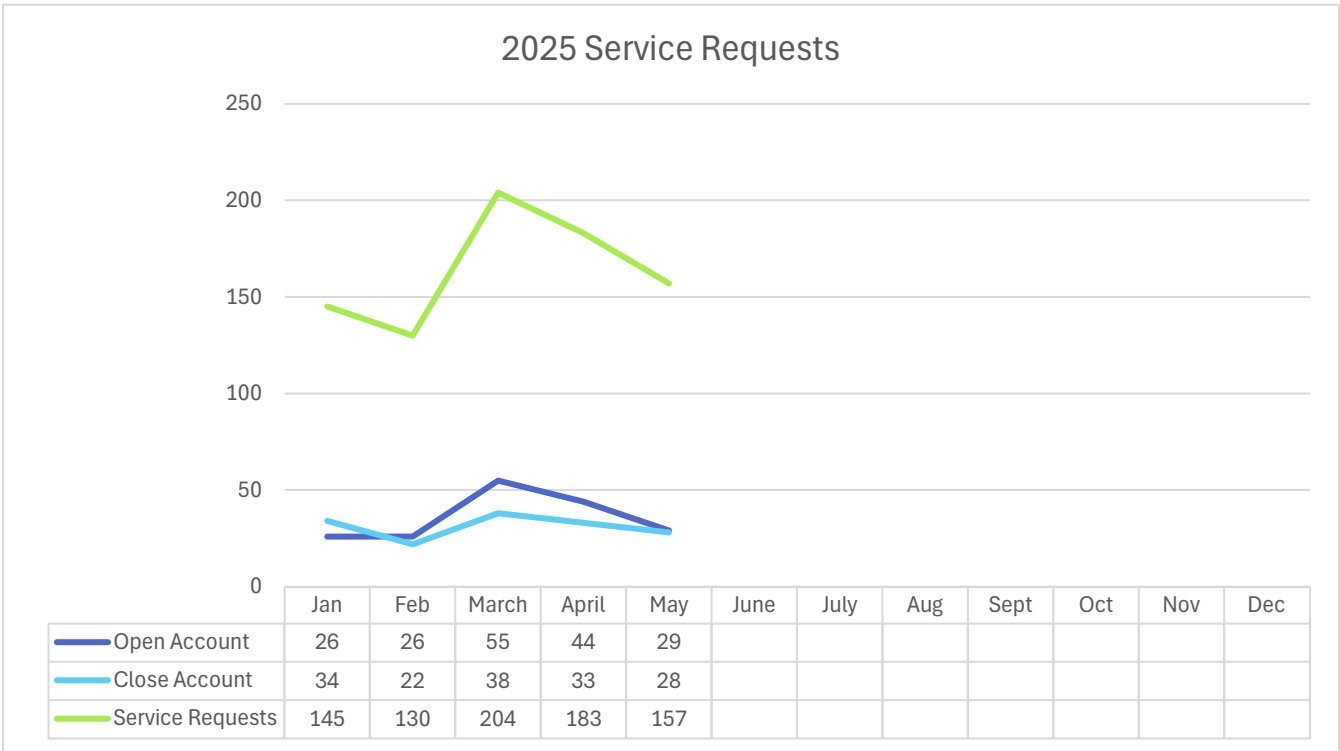
Payroll was processed for 76 employees



Finance Department
May-25

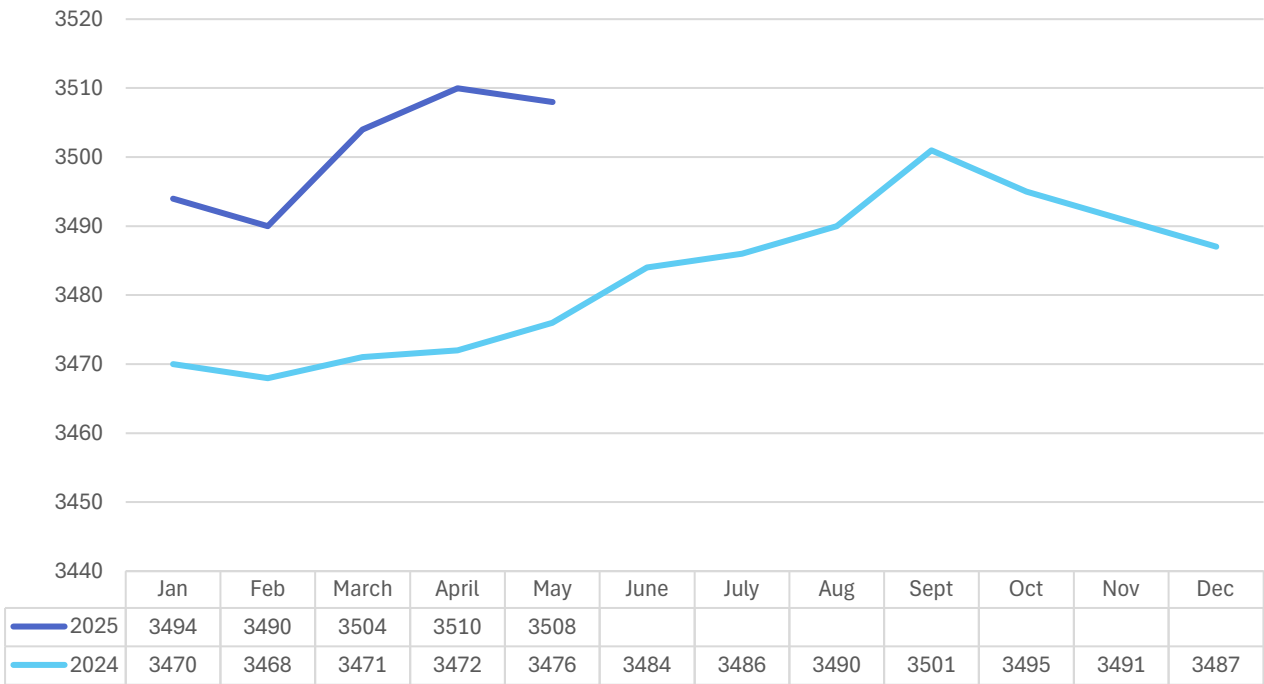


Utility Billing Activities

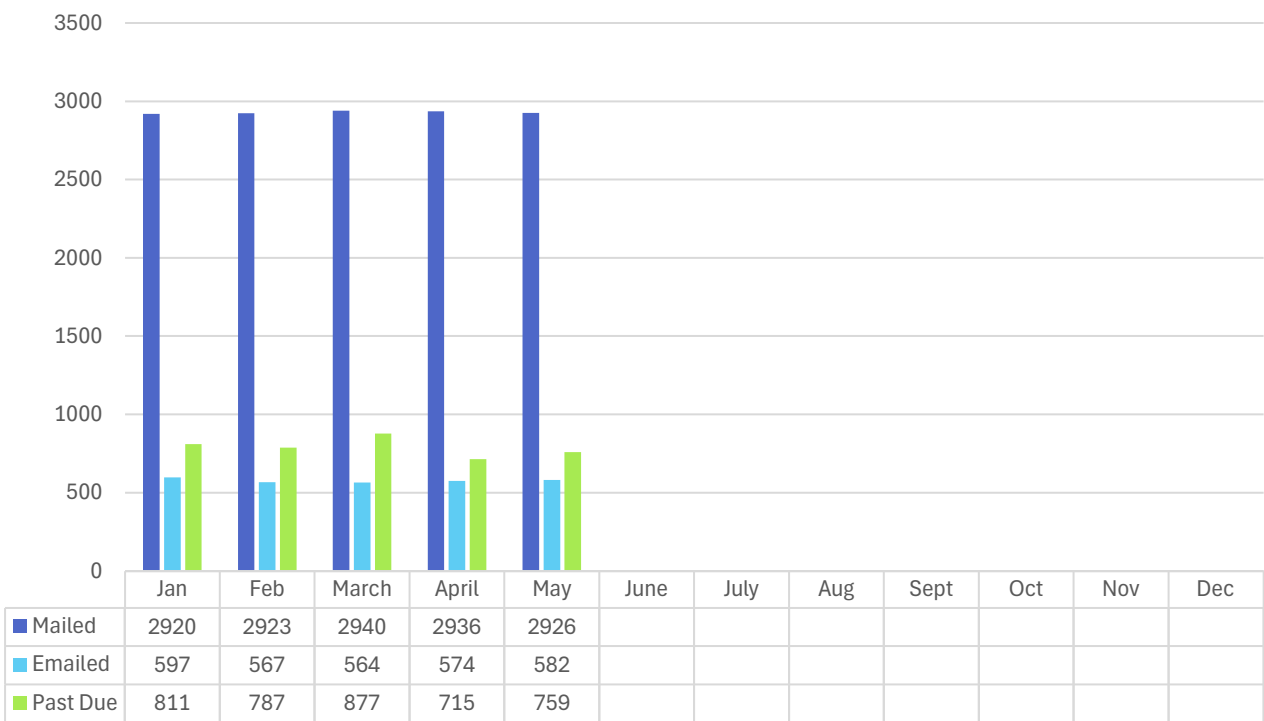


Finance Department
May-25

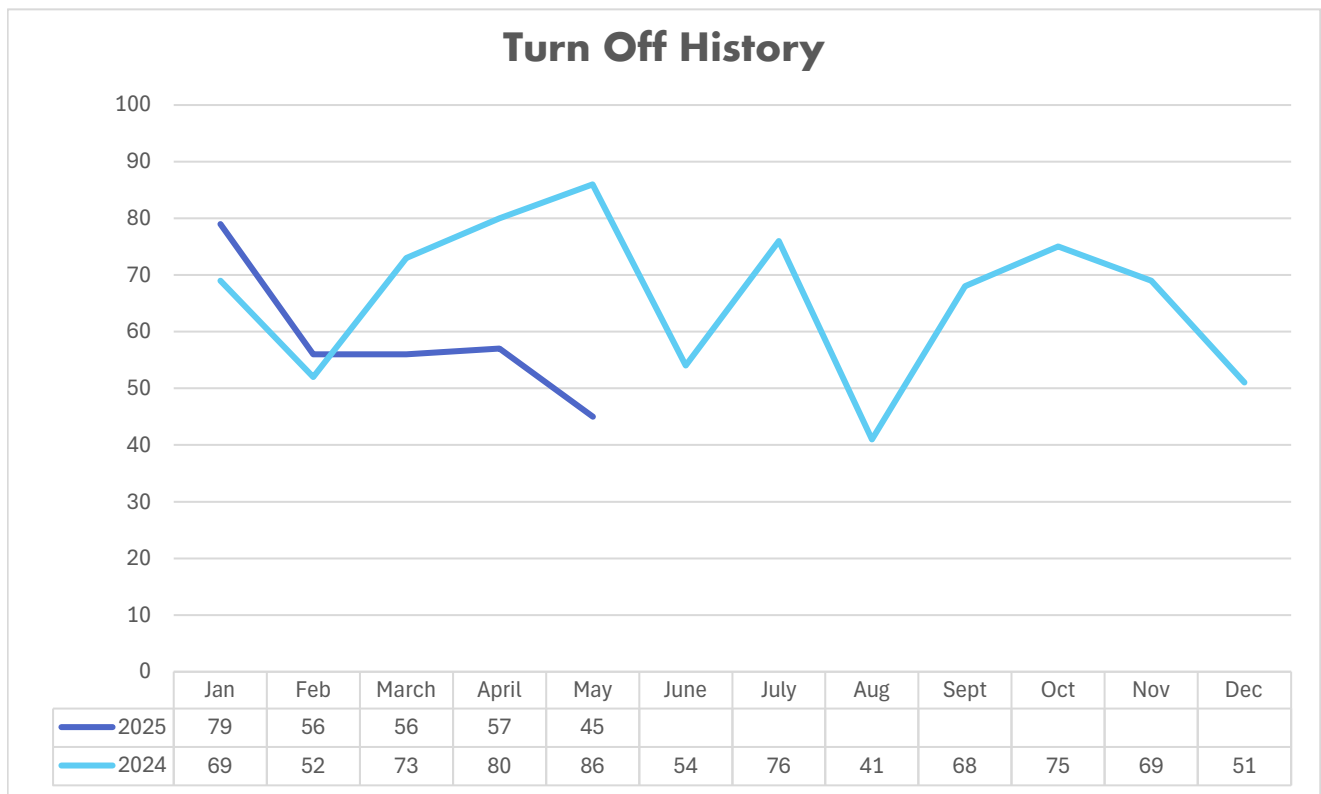
Billing Statements Created



Statements Mailed



Finance Department May-25



Submitted:
Cindi Robeck
Financial Operations Manager
crobeck@sweethomeor.gov