



CITY OF SWEET HOME BUDGET COMMITTEE AGENDA

April 26, 2023, 6:00 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 1-971-203-2871, choose option #1 and enter the Meeting ID: 368 130 276#

Call to Order

Roll Call

Review and Discussion of Proposed 23-24 Budget

- a) Election of Chair
- b) Election of Vice Chair
- c) [Approval of Minutes - 2022-04-19 and 2022-04-20 Budget Committee Minutes](#)
- d) Public Comment
- e) [Budget Presentation](#)
- f) Public Hearing: State Shared Revenue
- g) Approval of the Property Tax Rate
- h) Approval of the Proposed City Budget for FY 23-24

Adjournment

Additional Meetings will be held at the Sweet Home City Hall on the following dates:

TBA



CITY OF SWEET HOME BUDGET COMMITTEE MINUTES

April 20, 2022, 6:00 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

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Meeting Information

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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 as Chairperson of the meeting.

Call to Order

The meeting was Called to Order at 6PM.

Roll Call

PRESENT

Mayor Greg Mahler
Councilor Diane Gerson
Councilor Dave Trask
Councilor Lisa Gourley
Councilor Angelita Sanchez
Councilor Dylan Richards
Councilor Susan Coleman (6:06)
Committee Member Bob Briana
Committee Member David Lowman
Committee Member Kenneth Hamlin
Committee Chair Josh Thorstad (6:02)

ABSENT

Committee Member Derek Dix

STAFF

Finance Director Brandon Neish
Community and Economic Development Director Blair Larsen
Administrative Services Manager Julie Fisher
City Manager Pro Tem Christy Wurster
Police Chief Jeff Lynn
Public Works Director Greg Springman

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.

MEDIA

Benny Westcott, The New Era

Review and Discussion of Proposed Budget

- a) Community Center
The City of Sweet Home collects reimbursements for expenses occurred in operation of the Senior Center and Sweet Home Boys and Girls Club.
- b) Building Reserve
The Building Reserve Fund was used as a holding spot for purchasing and construction for City Hall. Currently the fund is in a negative balance due to holding the loan for purchasing the building. This was a 10 year loan at 2.5%.
- c) Special Assessment
The Special Assessment fund is for outstanding funds related to the Mid-Way Foster Improvement Project. As funds come in, they are transferred to the General Fund.
- d) Parks and Recreation
The Parks and Recreation fund is the fund donations come in to be used for park projects or functions. Park System Development charges also are added to this fund.
- e) Water
The Water Fund includes for Divisions: Water Treatment and Operation Funds, Water System Development Funds, Water Depreciation Funds, and Water Capital Funds. It was noted the ARPA funds that were received, with the remaining to be received July 2023. No rate increases were proposed.
- f) Wastewater
The Wastewater Funds include four divisions: Wastewater Treatment and Operation Funds, Wastewater System Development Funds, Wastewater Depreciation Funds, and Wastewater Capital Funds. No rate increases were proposed. The Wastewater Treatment Plant Project is the focus of the fund.
- g) Stormwater
The Stormwater Fund has three divisions: Stormwater Operation Funds, Stormwater System Development, and Stormwater Capital. No rate increases were proposed. It was discussed that DEQ Stormwater requirements change when the City's population reach 10K. A study completed showed that the current \$3 fee will need to be raised to \$4 when the population increases to 10K.
- h) Streets
The Street Funds include three divisions: The Street Maintenance and Improvement Funds, The Gas Tax Funds, and the PATH Program. One FTE was added back to replace a position lost during COVID. The City received 140K in Cares Funds to replace the loss revenue in Gas Tax.
- i) Weddle Bridge
There was brief discussion on upgrades to the Weddle Bridge and upgrades to the bridge.
- j) Special Events
The Special Event Fund was created for the Zombie Zoup and the Sweetheart Run. The Sweetheart Run is the only active event currently. The fund has some revenue to support the Sweetheart Run if it returns. The Special Event Fund is for events that take revenue in.

There was discussion on the 5K that goes to the Sweet Home Community Foundation for their Grant Program and 10K that is in the General Fund for Community Events. There is

also 15k reserved for the Harvest Festival and Movies in the Park. All of these funds discussed are separate from the Special Event Fund.

k) Public Transit

The Public Transit fund is a pass thru fund for monies received for transportation and used for operation of the Sweet Home Dial a Bus and the Senior Shuttle.

l) Economic Development

The Economic Development Fund was created when left over Community and Development Block Grant monies were released by the Federal Government for Economic Development purposes. The fund currently has \$309,320.00 remaining for any project the Council decides is a good use of those funds. It was noted this fund was for any Economic Development opportunities.

Recognition of Visitors and Public Comment Period

There was no public comment.

Motion Approving the Budget and Levying Taxes

a) Motion to Approve the Budget and Levy Taxes

Motion to approve the Amended Budget for the FY 2022-2023 in the amount of \$32,530,009 by Committee Member Hamlin, Seconded by Councilor Coleman.

Voting Yea: Mayor Mahler, Councilor Gerson, Councilor Trask, Councilor Gourley, Councilor Sanchez, Councilor Coleman, Councilor Richards, Committee Member Briana, Committee Member Lowman, Committee Member Hamlin, Committee Member Thorstad

Motion to approve the Sweet Home Property tax for the FY 2022-2023 at the rate of \$1.4157 pre \$1,000 of assessed value for the Permanent Levy, \$6.30 per \$1,000 assessed value for the Police Local Option Levy, and the amount of \$1.17 per \$1,000 of assessed value for the Library Services Local Option Levy made by Councilor Coleman and seconded by Councilor Gerson.

Voting Yea: Mayor Mahler, Councilor Gerson, Councilor Trask, Councilor Gourley, Councilor Sanchez, Councilor Coleman, Committee Member Briana, Committee Member Hamlin, Committee Member Thorstad

Voting No: Councilor Richards, Committee Member David Lowman

Adjournment

The meeting adjourned at 7:49 PM.



CITY OF SWEET HOME BUDGET COMMITTEE MINUTES

April 19, 2022, 6:00 PM
Sweet Home City Hall, 3225 Main Street
Sweet Home, OR 97386

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Councilor Dylan Richards
Councilor Susan Coleman
Committee Member Bob Briana
Committee Member David Lowman
Committee Member Kenneth Hamlin
Committee Chair Josh Thorstad

ABSENT

Councilor Angelita Sanchez
Committee Member Derek Dix

STAFF

Finance Director Brandon Neish
Community and Economic Development Director Blair Larsen
Administrative Services Manager Julie Fisher
City Manager Pro Tem Christy Wurster
Police Chief Jeff Lynn
Public Works Director Greg Springman

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MEDIA

Benny Westcott, The New Era

Approval of Minutes

Motion to approve the 2022-04-06 Budget Committee Meeting Minutes (Mahler/Trask) Motion passed with all in favor.

Public Hearing on the Election to Receive State Revenue Sharing Funds

The Public Hearing was opened at 6:03 PM. The floor was open for public comment on the election to receive State Revenue Sharing Funds. There were none. The Public Hearing was closed at 6:04 PM.

Review and Discussion of Proposed Budget

The following funds were reviewed.

- a) General Fund
- b) Public Safety Fund
- c) Library Service Fund
- d) Project and Equipment Reserve Fund
- e) Narcotics Fund
- f) Internal Service Fund

Recognition of Visitors and Public Comment Period

A letter was submitted from members of the AFSCME union regarding Cost of Living increases for both represented and non-represented employees.

Motion to Receive State Revenue Sharing Funds

Adjournment

The meeting adjourned at 7:34 PM.



2023/2024 City Budget

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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
- General Services

In the following pages you will find a summary of the overall General Fund Appropriations for the 2023/24 budget year. Additional pages will also provide a short description of each department and note any major changes within the department that effect the 2023/24 budget.



GENERAL FUND - RESOURCES

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
100-000-000-300	Beginning Balance	1,331,768	1,600,707	1,770,000	1,500,000	0	0
100-000-000-302	Property Tax - Current	688,772	710,042	775,000	800,000	0	0
100-000-000-303	Property Tax - Past	17,540	20,000	8,000	8,000	0	0
100-000-000-322	Transient Taxes	21,047	22,000	45,000	45,000	0	0
	Total	727,359	752,042	828,000	853,000	0	0
100-000-000-323	Franchise Fees	692,481	698,550	615,000	675,000	0	0
100-000-000-324	Revenue Sharing - General	125,317	115,000	125,000	120,000	0	0
100-000-000-325	Revenue Sharing - Cigarette	8,945	7,100	6,000	7,000	0	0
100-000-000-326	Revenue Sharing - OLCC	182,331	174,000	190,000	197,000	0	0
100-000-000-327	Revenue Sharing - MJ	110,577	111,587	80,000	14,000	0	0
	Total	1,119,650	1,106,237	1,016,000	1,013,000	0	0
100-000-000-333	Grant	217,900	182,001	143,000	0	0	0
100-000-000-346	Support Service Charges	1,306,007	1,523,634	648,000	797,000	0	0
100-000-000-350	Licenses	0	0	0	50,000	0	0
100-000-000-351	Licenses - Business	0	0	1,000	0	0	0
100-000-000-352	Permits	85	0	1,000	1,000	0	0
100-000-000-353	Permits - Building	211,349	160,000	220,000	160,000	0	0
100-000-000-355	Fees	13,857	11,150	13,000	14,000	0	0
100-000-000-356	Fees - Passports	12,910	14,000	14,000	15,000	0	0
100-000-000-357	Fees - Planning	29,434	14,500	21,000	13,000	0	0
100-000-000-370	Fines - Court	217,530	175,000	190,000	200,000	0	0
	Total	485,165	374,650	460,000	453,000	0	0
100-000-000-380	Interest	13,362	25,000	200,000	170,000	0	0
100-000-000-381	Miscellaneous	50,189	173,200	50,000	50,000	0	0
	Total Miscellaneous	63,551	198,200	250,000	220,000	0	0
100-000-000-390	Transfer	0	4,592	0	0	0	0
	TOTAL RESOURCES	5,251,400	5,742,063	5,115,000	4,836,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
GENERAL FUND EXPENDITURES SUMMARY							
Administration	Personal Services	419,492	440,198	575,000	481,000	0	0
City Council	Personal Services	6,420	6,420	9,000	22,000	0	0
Comm. & Econ. Dev.	Personal Services	494,145	521,884	594,000	635,000	0	0
Finance	Personal Services	401,681	419,009	290,000	341,000	0	0
Municipal Court	Personal Services	211,602	234,685	253,000	234,000	0	0
Parks	Personal Services	661,278	746,888	877,000	269,000	0	0
General Services	Personal Services	0	0	0	0	0	0
	Total Personal Services	2,194,617	2,369,084	2,598,000	1,982,000	0	0
Administration	Materials & Services	66,851	1,215,308	50,000	70,000	0	0
City Council	Materials & Services	0	0	16,000	9,000	0	0
Comm. & Econ. Dev.	Materials & Services	119,749	213,700	197,000	217,000	0	0
Finance	Materials & Services	173,900	176,108	235,000	240,000	0	0
Municipal Court	Materials & Services	28,291	43,350	27,000	29,000	0	0
Parks	Materials & Services	338,163	311,132	113,000	166,000	0	0
General Services	Materials & Services	530,488	0	355,000	200,000	0	0
	Total Materials & Services	1,257,443	1,959,598	993,000	931,000	0	0
100-000-000-555	Capital Outlay	0	0	220,000	200,000	0	0
100-000-000-565	Transfer	99,847	107,519	0	5,000	0	0
100-000-000-585	Contingency	0	0	500,000	660,000	0	0
100-000-000-595	Unappropriated	0	0	804,000	1,058,000	0	0
	Total General Fund Expenditures	3,551,908	4,436,201	5,115,000	4,836,000	0	0

Administration

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

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
Administration Dept.							
100-101-000-504	Wages	293,517	304,939	450,000	344,000	0	0
100-101-000-505	Overtime	1,119	1,040	1,000	0	0	0
100-101-000-506	Insurance	66,003	61,568	40,000	54,000	0	0
100-101-000-507	Retirement	35,731	43,651	45,000	45,000	0	0
100-101-000-508	Taxes	22,603	28,021	38,000	29,000	0	0
100-101-000-509	Other	519	979	1,000	9,000	0	0
	Total Personal Services	419,492	440,198	575,000	481,000	0	0
100-101-000-510	Operating Supplies	10,729	664,221	15,000	15,000	0	0
100-101-000-511	Uniforms & Equipment	411	0	0	0	0	0
100-101-000-512	Utilities	7,035	198,300	6,000	0	0	0
100-101-000-513	Computer Maintenance	5,647	8,000	0	0	0	0
100-101-000-514	Public Information	5,573	6,250	0	0	0	0
100-101-000-516	Professional Development	6,813	48,200	10,000	10,000	0	0
100-101-000-517	Professional Services	27,885	234,807	15,000	45,000	0	0
100-101-000-519	Projects & Programs	175	39,950	0	0	0	0
100-101-000-528	Fuel	0	2,580	0	0	0	0
100-101-000-534	Equipment Maintenance	0	3,300	0	0	0	0
100-101-000-535	Equipment Rental	2,583	9,700	4,000	0	0	0
	Total Materials & Services	66,851	1,215,308	50,000	70,000	0	0
TOTAL ADMINISTRATION EXPENDITURES		486,343	1,655,506	625,000	551,000	0	0

City Council

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

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
City Council Dept							
100-103-000-504	Wages	6,420	6,420	7,000	18,000	0	0
100-103-000-508	Taxes	0	0	1,000	2,000	0	0
100-103-000-509	Other	0	0	1,000	2,000	0	0
	Total Personal Services	6,420	6,420	9,000	22,000	0	0
100-103-000-510	Operating Supplies	0	0	1,000	1,000	0	0
100-103-000-516	Professional Development	0	0	7,000	4,000	0	0
100-103-000-517	Professional Services	0	0	8,000	4,000	0	0
	Total Materials & Services	0	0	16,000	9,000	0	0
TOTAL COUNCIL EXPENDITURES		6,420	6,420	25,000	31,000	0	0

Community & Economic Development Department

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

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
<i>Community & Economic Development Dept</i>							
100-104-000-504	Wages	330,591	349,044	440,000	400,000	0	0
100-104-000-505	Overtime	209	100	1,000	0	0	0
100-104-000-506	Insurance	92,667	93,264	85,000	141,000	0	0
100-104-000-507	Retirement	43,814	50,743	18,000	58,000	0	0
100-104-000-508	Taxes	24,860	26,400	48,000	32,000	0	0
100-104-000-509	Other	2,004	2,333	2,000	4,000	0	0
	Total Personal Services	494,145	521,884	594,000	635,000	0	0
100-104-000-510	Operating Supplies	61,912	31,600	10,000	7,000	0	0
100-104-000-511	Uniforms & Equipment	193	900	0	1,000	0	0
100-104-000-512	Utilities	13,382	14,500	12,000	0	0	0
100-104-000-513	Computer Maintenance	2,000	0	0	0	0	0
100-104-000-514	Public Information	13,042	13,000	8,000	8,000	0	0
100-104-000-516	Professional Development	6,313	6,200	5,000	6,000	0	0
100-104-000-517	Professional Services	5,728	122,200	100,000	100,000	0	0
100-104-000-519	Projects & Programs	11,971	20,300	35,000	30,000	0	0
100-104-000-528	Fuel	615	1,000	1,000	1,000	0	0
100-104-000-531	Enterprise Fleet		0	4,000	0	0	0
100-104-000-534	Equipment Maintenance	892	300	2,000	2,000	0	0
100-104-000-535	Equipment Rental	3,702	3,700	0	2,000	0	0
100-104-000-538	Abatement	0	0	20,000	60,000	0	0
	Total Materials & Services	119,749	213,700	197,000	217,000	0	0
TOTAL ECON DEV EXPENDITURES		613,894	735,584	791,000	852,000	0	0

Finance Department

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

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

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<u>Finance Dept</u>							
100-105-000-504	Wages	253,852	273,054	176,000	188,000	0	0
100-105-000-506	Insurance	92,077	85,154	71,000	101,000	0	0
100-105-000-507	Retirement	36,224	39,424	26,000	27,000	0	0
100-105-000-508	Taxes	19,071	20,580	16,000	16,000	0	0
100-105-000-509	Other	457	797	1,000	9,000	0	0
	Total Personal Services	401,681	419,009	290,000	341,000	0	0
100-105-000-510	Operating Supplies	4,404	3,800	6,000	6,000	0	0
100-105-000-512	Utilities	7,729	8,600	6,000	6,000	0	0
100-105-000-514	Public Information	3,900	4,508	3,000	3,000	0	0
100-105-000-516	Professional Development	1,382	4,000	3,000	3,000	0	0
100-105-000-517	Professional Services	98,260	103,100	175,000	180,000	0	0
100-105-000-518	Bank Service Fees	56,394	50,200	40,000	40,000	0	0
100-105-000-535	Equipment Rental	1,831	1,900	2,000	2,000	0	0
	Total Materials & Services	173,900	176,108	235,000	240,000	0	0
	TOTAL FINANCE EXPENDITURES	575,581	595,117	525,000	581,000	0	0

Court Department

The Court Department is home to 3.2 FTE, which includes a Court Judge, Court Administrator and two part time court clerks.

The Court Department has remained fairly stable with Personnel and remains stable with Materials and Services over the last several years.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
<u>Court Dept.</u>							
100-107-000-504	Wages	164,937	182,345	195,000	178,000	0	0
100-107-000-505	Overtime	0	200	1,000	1,000	0	0
100-107-000-506	Insurance	19,467	19,368	20,000	19,000	0	0
100-107-000-507	Retirement	14,386	18,300	20,000	19,000	0	0
100-107-000-508	Taxes	12,495	13,960	16,000	15,000	0	0
100-107-000-509	Other	317	512	1,000	2,000	0	0
	Total Personal Services	211,602	234,685	253,000	234,000	0	0
100-107-000-510	Operating Supplies	5,896	11,200	7,000	7,000	0	0
100-107-000-512	Utilities	6,540	9,400	4,000	4,000	0	0
100-107-000-513	Computer Maintenance	1,400	0	0	0	0	0
100-107-000-514	Public Information	2,351	2,100	2,000	2,000	0	0
100-107-000-516	Professional Development	476	2,350	2,000	3,000	0	0
100-107-000-517	Professional Services	10,875	18,300	10,000	12,000	0	0
100-107-000-519	Projects & Programs	0	0	1,000	0	0	0
100-107-000-529	Facility Maintenance	754	0	1,000	1,000	0	0
	Total Materials & Services	28,291	43,350	27,000	29,000	0	0
	TOTAL MUNICIPAL COURT EXPENDITURES	239,893	278,035	280,000	263,000	0	0

Parks Department

The Parks Department is home to 2.4 FTE, which includes 2 full time parks employees, 2 part-time seasonal workers, and oversight allocation of 0.20 FTE of the PW Director and 0.20 Administrative assistance from the PW Administrative Assistant.

Through a review of allocations in the Public Works Department, the Parks department saw a dramatic shift in Personal Services based on new allocation models. Reviews of these allocation models will be reviewed by City and Department leadership every year to ensure FTE is accurately reflected and charged accurately. Materials and Services saw an increase from the most previous year with anticipated projects within the department.

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
<u>Parks Dept.</u>							
100-116-000-504	Wages	444,598	511,008	565,000	163,000	0	0
100-116-000-505	Overtime	1,127	800	5,000	3,000	0	0
100-116-000-506	Insurance	115,876	127,364	175,000	64,000	0	0
100-116-000-507	Retirement	56,951	62,438	80,000	18,000	0	0
100-116-000-508	Taxes	33,580	38,092	45,000	15,000	0	0
100-116-000-509	Other	9,146	7,186	7,000	6,000	0	0
	Total Personal Services	661,278	746,888	877,000	269,000	0	0
100-116-000-510	Operating Supplies	69,583	177,267	6,000	30,000	0	0
100-116-000-512	Utilities	12,746	14,200	8,000	13,000	0	0
100-116-000-514	Public Information	0	0	1,000	1,000	0	0
100-116-000-515	Insurance - General	8,891	6,400	8,000	8,000	0	0
100-116-000-516	Professional Development	308	2,700	1,000	3,000	0	0
100-116-000-517	Professional Services	30,825	42,150	40,000	40,000	0	0
100-116-000-519	Projects & Programs	171,654	0	0	5,000	0	0
100-116-000-528	Fuel	4,569	8,700	5,000	6,000	0	0
100-116-000-529	Facility Maintenance	37,660	52,300	35,000	40,000	0	0
100-116-000-531	Enterprise Fleet	0	0	0	6,000	0	0
100-116-000-534	Equipment Maintenance	1,926	5,000	9,000	12,000	0	0
100-116-000-535	Equipment Rental	0	2,415	0	2,000	0	0
	Total Materials & Services	338,163	311,132	113,000	166,000	0	0
	TOTAL PARKS & REC EXPENDITURES	999,441	1,058,020	990,000	435,000	0	0

General Services Department

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

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
<u>General Services Dept.</u>							
100-120-000-510	Operating Supplies	249,077	0	35,000	20,000	0	0
100-120-000-512	Utilities	167,365	0	110,000	22,000	0	0
100-120-000-515	Insurance - General	35,494	0	85,000	100,000	0	0
100-120-000-517	Professional Services	40,700	0	77,000	0	0	0
100-120-000-519	Projects & Programs	0	0	10,000	0	0	0
100-120-000-529	Facility Maintenance	37,852	0	30,000	20,000	0	0
100-120-000-530	IT Charges	0	0	0	30,000	0	0
100-104-000-531	Enterprise Fleet	0	0	0	8,000	0	0
100-120-000-535	Equipment Rental	0	0	8,000	0	0	0
	TOTAL GENERAL SERVICES EXPENDITURES	530,488	0	355,000	200,000	0	0

Public Safety Fund (201)

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

2023/24

The Public Safety Fund will begin with a healthy estimated beginning balance of \$3.7 Million from the previous fiscal year. Property taxes are assumed to increase based on normal tax increment increases as well as additional new property within the district. On the expenditure side the City anticipates an increase in personnel services based on a new union contract and the additional hiring of one officer and an additional part-time dispatcher. Other expenditures increases in public safety include fuel cost increases, facility maintenance, and an additional line for abatement services to compliment the Community Development's abatement strategies.

A general amount of \$100,000 has been budgeted in Capital Outlay for potential new vehicles with the additional staff as well as general facility improvements and maintenance that is needed on the facility that is estimated to cost over \$5,000.

The City will budget roughly three months of contingency funds for emergencies. This is in line with financial best practices and follows similarly Enterprise Funds that are intended to operate self-sufficiently.



PUBLIC SAFETY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
200-000-000-300	Beginning Balance	1,827,804	2,384,159	3,400,000	3,700,000	0	0
200-000-000-302	Property Tax - Current	3,242,132	3,543,010	3,500,000	3,605,000	0	0
200-000-000-303	Property Tax - Past	73,661	70,009	70,000	70,000	0	0
	Total Taxes	3,315,793	3,613,019	3,570,000	3,675,000	0	0
200-000-000-333	Grants	226,384	0	0	0	0	0
200-000-000-350	Licenses	901	50,127	1,000	0	0	0
200-000-000-380	Interest	29,128	68,560	50,000	30,000	0	0
200-000-000-381	Miscellaneous	35,902	0	0	0	0	0
	Total Miscellaneous	65,030	68,560	50,000	30,000	0	0
200-000-000-390	Transfer	0	42,087	0	0	0	0
	TOTAL RESOURCES	5,435,912	6,157,952	7,021,000	7,405,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
200-000-000-504	Wages	1,485,136	1,350,507	1,585,000	1,730,000	0	0
200-000-000-505	Overtime	58,403	92,744	90,000	75,000	0	0
200-000-000-506	Insurance	408,090	320,223	400,000	435,000	0	0
200-000-000-507	Retirement	215,572	198,294	240,000	275,000	0	0
200-000-000-508	Taxes	117,799	109,281	130,000	135,000	0	0
200-000-000-509	Other	34,035	27,032	32,000	123,000	0	0
Total Personal Services		2,319,036	2,098,080	2,477,000	2,773,000	0	0
200-000-000-510	Operating Supplies	51,555	57,452	75,000	75,000	0	0
200-000-000-511	Personnel Uniforms & Equipment	6,086	26,107	25,000	25,000	0	0
200-000-000-512	Utilities	25,709	53,956	50,000	50,000	0	0
200-000-000-513	Computer Maintenance	6,759	0	0	0	0	0
200-000-000-514	Public Information	1,881	2,239	3,000	3,000	0	0
200-000-000-515	Insurance - General	71,161	0	45,000	55,000	0	0
200-000-000-516	Professional Development	6,003	10,345	8,000	25,000	0	0
200-000-000-517	Professional Services	11,766	32,541	85,000	40,000	0	0
200-000-000-518	Bank Service Fees	0	83	0	0	0	0
200-000-000-519	Projects & Programs	17,173	6,291	60,000	0	0	0
200-000-000-528	Fuel	26,497	27,735	40,000	61,000	0	0
200-000-000-529	Facility Maintenance	14,161	13,219	15,000	30,000	0	0
200-000-000-530	IT Charges	88,050	28,781	0	72,000	0	0
200-000-000-531	Enterprise Fleet	0	0	5,000	24,000	0	0
200-000-000-533	Support Service Charges	179,575	225,543	86,000	143,000	0	0
200-000-000-534	Equipment Maintenance	15,816	31,327	35,000	35,000	0	0
200-000-000-538	Abatement	0	0	0	48,000	0	0
Total Materials & Services		522,191	515,619	532,000	686,000	0	0
200-000-000-555	Capital Outlay	98,125	102,912	300,000	100,000	0	0
200-000-000-565	Transfer	83,944	68,430	0	0	0	0
200-000-000-585	Contingency	0	0	725,000	850,000	0	0
200-000-000-595	Unappropriated	0	0	2,987,000	2,996,000	0	0
TOTAL EXPENDITURES		3,023,295	2,785,040	7,021,000	7,405,000	0	0

Library Fund (202)

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

2023/24

The Library is requesting to add 1.25 FTE in two positions in the 2023/24 budget. First, the Library would add another Librarian position for a Programming Librarian. This position would be at .75 FTE at SHPL with an additional .25 FTE funded by the Sweet Home School District in a position as District Librarian. As we continue to recover from COVID there is a need to provide library programs year round for all ages. This position will be able to plan, organize and host programs including: Story Time, Computer Skills, Life Skills, Cultural Performances, Employment Skills and Support for Small Businesses. This position would also apply for grants related to library programs and operations. Second, the Library would add a .5 FTE Library Assistant position. We are currently requesting coverage from other City Departments when illnesses, scheduled vacations or emergencies arise. An additional position would help with these gaps and potentially allow additional open hours on Fridays and Saturdays. Working with the Finance Department, the Library has been able to dramatically streamline the appearance of our budget document. You will see two “new” categories for “Print Materials” and “Non-Print Materials” both of these categories will allow us to better track what we spend on books/ magazines/newspapers versus what we spend on audiobooks, VOX books, movies, Museum passes and games/puzzles



LIBRARY FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
201-000-000-300	Beginning Balance	433,535	511,976	772,000	890,000	0	0
201-000-000-302	Property Tax - Current	483,223	508,979	575,000	590,000	0	0
201-000-000-303	Property Tax - Past	10,956	10,530	10,000	10,000	0	0
	Total Taxes	494,179	519,509	585,000	600,000	0	0
201-000-000-333	Grants	78,554	0	10,000	42,000	0	0
201-000-000-350	Fees	3,987	5,000	4,000	1,000	0	0
201-000-000-380	Interest	2,035	5,363	4,000	5,000	0	0
201-000-000-381	Miscellaneous	3,767	3,000	5,000	4,000	0	0
	Total Miscellaneous	5,802	8,363	9,000	9,000	0	0
TOTAL RESOURCES		1,016,057	1,044,848	1,380,000	1,542,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
201-000-000-504	Wages	142,887	160,413	181,000	279,000	0	0
201-000-000-505	Overtime	56	0	1,000	1,000	0	0
201-000-000-506	Insurance	19,640	32,294	42,000	61,000	0	0
201-000-000-507	Retirement	18,172	22,469	26,000	39,000	0	0
201-000-000-508	Taxes	10,583	12,500	15,000	23,000	0	0
201-000-000-509	Other	251	1,065	1,000	6,000	0	0
	Total Personal Services	191,589	228,741	266,000	409,000	0	0
201-000-000-510	Operating Supplies	17,278	47,700	32,000	30,000	0	0
201-000-000-511	Uniforms & Equipment	0	400	1,000	500	0	0
201-000-000-512	Utilities	20,834	24,350	20,000	25,000	0	0
201-000-000-513	Computer Maintenance	5,471	0	0	0	0	0
201-000-000-514	Public Information	2,531	9,000	3,000	3,000	0	0
201-000-000-515	Insurance - General	5,878	5,549	5,000	8,000	0	0
201-000-000-516	Professional Development	2,055	2,900	1,000	2,000	0	0
201-000-000-517	Professional Services	4,744	8,585	9,000	5,000	0	0
201-000-000-519	Projects & Programs	10,588	4,868	11,000	10,000	0	0
201-000-000-528	Fuel	0	100	0	500	0	0
201-000-000-529	Facility Maintenance	12,881	9,000	8,000	9,000	0	0
201-000-000-530	IT Charges	9,004	7,466	0	8,000	0	0
201-000-000-533	Support Service Charges	48,315	57,419	70,000	141,000	0	0
201-000-000-534	Equipment Maintenance	0	6,320	0	7,000	0	0
201-000-000-546	Books & Periodicals	31,903	52,350	0	0	0	0
201-000-000-547	Print Materials	0	0	25,000	30,000	0	0
201-000-000-548	Non-Print Materials	0	0	25,000	20,000	0	0
	Total Materials & Services	171,482	236,007	210,000	299,000	0	0
201-000-000-555	Capital Outlay	0	0	15,000	15,000	0	0
201-000-000-565	Transfer	13,000	287,800	0	0	0	0
201-000-000-585	Contingency	0	0	120,000	133,000	0	0
201-000-000-595	Unappropriated	0	0	769,000	686,000	0	0
TOTAL EXPENDITURES		376,071	752,548	1,380,000	1,542,000	0	0

Community Center Fund (203)

The Community Center Fund is held specifically for the operation of the Community Center. All lease revenue from the facility is put back into the facility for operations and facility maintenance.

2023/24

The City is anticipated a regular year of operations for the community center. For any potential unplanned expenses, the city has appropriated \$13,000 for contingency if it is needed for an unplanned expense. All of the revenue received by the community center is put back into the facility.

COMMUNITY CENTER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
203-000-000-300	Beginning Balance	452	6,374	11,000	13,000	0	0
203-000-000-380	Interest	71	12	0	0	0	0
203-000-000-382	Lease	40,192	29,185	30,000	30,000	0	0
	Total Miscellaneous	40,263	29,197	30,000	30,000	0	0
TOTAL RESOURCES		40,715	35,571	41,000	43,000	0	0

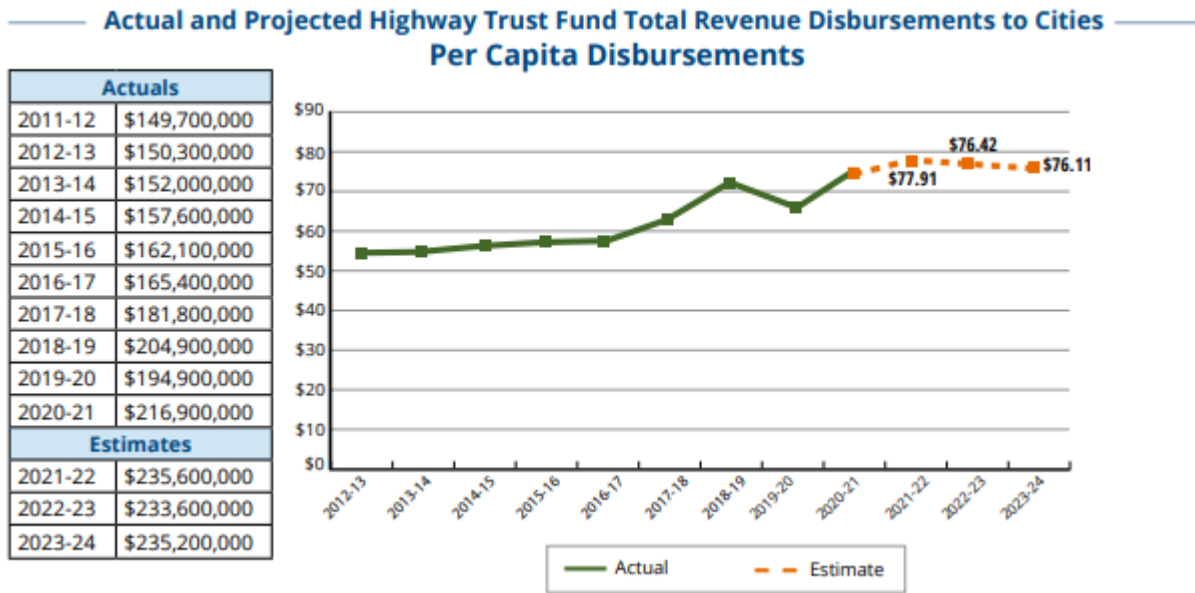
<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
203-000-000-510	Operating Supplies	166	0	0	0	0	0
203-000-000-512	Utilities	27,309	20,334	22,000	24,000	0	0
203-000-000-517	Professional Services	1,907	272	2,000	2,000	0	0
203-000-000-529	Facility Maintenance	4,959	3,113	4,000	4,000	0	0
	Total Materials & Services	34,341	23,719	28,000	30,000	0	0
203-000-000-585	Contingency	0	0	13,000	13,000	0	0
TOTAL EXPENDITURES		34,341	23,719	41,000	43,000	0	0

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Transportation Fund (206)

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



2023/24

For this fiscal year, similar to all Public Works funds, a re-organized financial structure was created to help track costs more appropriately by fund and function of the Public Works Department. You will see this fiscal year a large increase in Personal Services (People). The Finance Department worked with the Public Works Department to determine the accurate breakout of each employee’s name by job duties to ensure that a specific function of the Public Works Department was properly billed and paid in an accurate manor. The 2023/24 budget reflects changes and updates to the allocation method used for Public Works employees. This shows the best representation of what the City truly pays for staff and benefits in relation to the Storm Department of Public Works.

Within Materials and Services, like other Enterprise Funds, you will see a charge for Support Services. This is an internal charge for Administration and Financial Management of the department (administration, payroll and accounts payable allocations). Materials and Services for 2023/24 remained mostly unchanged from the previous year.

Capital Projects for 2023/24 include the following:

- \$75,000 is budgeted for 46th Avenue , 11th Avenue , and Pleasant Valley Road improvements

For all Enterprise Funds a 3-month contingency of personnel and materials costs should be followed as a best practice. Based on the 2023/24 budget, Sweet Home is able to accomplish this with a contingency of \$170,000 and remaining funds are unappropriated. As State Revenue is estimated to level off and mildly fluctuate over the next few years, the city will work towards a staffing allocation that can support the solvency of the fund as best it can. Minor adjustments to allocations may be needed over the course of several years to ensure the Transportation Fund remains consistent. With limited resources and fairly flat expenses anticipated over the next several years, capital outlay will be limited from year to year, meaning projects and maintenance may become difficult in the future.

TRANSPORTATION FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
206-000-000-300	Beginning Balance	417,246	396,375	740,000	350,000	0	0
206-000-000-329	State Gas Tax	674,874	733,922	630,000	765,000	0	0
206-000-000-333	Grants	599	740,118	200,000	0	0	0
206-000-000-380	Interest	3,204	4,061	5,000	5,000	0	0
206-000-000-381	Miscellaneous	180	0	0	0	0	0
	Total Miscellaneous	3,384	4,061	5,000	5,000	0	0
TOTAL RESOURCES		1,096,103	1,874,476	1,575,000	1,120,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
206-000-000-504	Wages	149,824	173,063	210,000	283,000	0	0
206-000-000-505	Overtime	0	7,210	1,000	3,000	0	0
206-000-000-506	Insurance	47,960	52,890	65,000	76,000	0	0
206-000-000-507	Retirement	17,979	18,609	26,000	35,000	0	0
206-000-000-508	Taxes	11,285	13,415	16,000	24,000	0	0
206-000-000-509	Other	11,170	11,524	7,000	9,000	0	0
	Total Personal Services	238,219	276,711	325,000	430,000	0	0
206-000-000-510	Operating Supplies	22,413	44,300	25,000	46,000	0	0
206-000-000-511	Personnel Uniforms & Equipment	1,227	800	2,000	3,000	0	0
206-000-000-512	Utilities	8,669	9,850	7,000	10,000	0	0
206-000-000-514	Public Information	4,561	1,502	1,000	1,000	0	0
206-000-000-515	Insurance - General	8,714	778	15,000	12,000	0	0
206-000-000-516	Professional Development	1,197	3,300	1,000	3,000	0	0
206-000-000-517	Professional Services	30,792	24,725	20,000	25,000	0	0
206-000-000-518	Bank Service Fees	0	100	0	0	0	0
206-000-000-519	Projects & Programs	151,631	706,468	0	35,000	0	0
206-000-000-528	Fuel	7,668	16,615	10,000	10,000	0	0
206-000-000-529	Facility Maintenance	4,105	2,100	8,000	10,000	0	0
206-000-000-530	IT Charges	7,549	2,000	0	0	0	0
206-000-000-533	Support Service Charges	79,785	114,542	25,000	85,000	0	0
206-000-000-534	Equipment Maintenance	4,535	6,500	0	10,000	0	0
206-000-000-536	Equipment Rental	20,399	1,200	3,000	0	0	0
	Total Materials & Services	353,247	934,780	117,000	250,000	0	0
206-000-000-555	Capital Outlay	206,186	0	800,000	75,000	0	0
206-000-000-565	Transfer	1,940	66,208	0	0	0	0
206-000-000-585	Contingency	0	0	105,000	145,000	0	0
206-000-000-595	Unappropriated	0	0	228,000	220,000	0	0
TOTAL EXPENDITURES		799,591	1,277,699	1,575,000	1,120,000	0	0

Community Enhancement Fund (207)

The Community Enhancement Fund is home to several smaller programs that revolve around enhancement of the Sweet Home community. This fund sets up separate "departments" for each program to track revenue and expenses. Each program has their own set of revenue and expenses that are grouped/summarized below and then broken out individually below the summary.

Path Program > Although the city may not have a specific project identified for the Path Program, the city is appropriated 100% use of these funds in case a scenario comes available and the City Council/Staff would like to spend funds.

Special Events > The city plan several special events around the year. This program is intended to track the revenue and expenses related to these events. In 2023/24, the Special Events Program will receive a transfer of \$13,000 (\$8,000 from the Reserve Fund and \$5,000 from the General Fund) to assist with programing request for the upcoming year.

Weddle Bridge > Although the city may not have a specific project identified for the Weddle Bridge Program, the city is appropriated 100% use of these funds in case a scenario comes available and the City Council/Staff would like to spend funds.

Transit > This program is no longer utilized. All grants/funding for transit or transportation now go through the Transportation Fund (206). No funds for transit are appropriated this fiscal year.

Pool > The City collects donations for the community pool through a utility billing program. Revenue is received and then sent to the managing agency.

ENHANCEMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
207-113-000-300	Beginning Balance - Path Program	527,657	532,415	931,000	731,000	0	0
207-114-000-300	Beginning Balance - Special Events	5,278	7,154	5,300	5,000	0	0
207-115-000-300	Beginning Balance - Transit	(17,216)	0	0	0	0	0
207-117-000-300	Beginning Balance - Weddle Bridge	4,951	5,025	5,000	5,000	0	0
Total Beginning Balance		520,670	544,594	941,300	741,000	0	0
207-113-000-333	Grant	0	500,000	0	0	0	0
207-115-000-333	Grant	207,196	350,000	103,000	0	0	0
Total Grant		207,196	850,000	103,000	0	0	0
207-113-000-380	Interest - Path Program	3,704	4,805	0	0	0	0
207-114-000-380	Interest - Special Events	44	90	0	0	0	0
207-117-000-380	Interest - Weddle Bridge	35	75	0	0	0	0
207-114-000-381	Miscellaneous - Special events	5,230	4,000	0	3,000	0	0
207-118-000-381	Miscellaneous - Pool	0	0	1,000	0	0	0
Total Miscellaneous		9,012	8,970	1,000	3,000	0	0
207-114-000-390	Transfer In - Special Events	0	0	0	13,000	0	0
TOTAL RESOURCES		736,878	1,403,564	1,045,300	757,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
207-113-XXX-XXX	M&S - Path Program	0	575,000	731,000	531,000	0	0
207-114-XXX-XXX	M&S - Special Events	2,144	11,244	5,300	20,000	0	0
207-115-XXX-XXX	M&S - Transit	165,780	350,000	103,000	0	0	0
207-117-XXX-XXX	M&S - Weddle Bridge	0	5,100	5,000	5,000	0	0
207-118-XXX-XXX	M&S - Pool	0	0	1,000	1,000	0	0
Total Materials & Services		167,924	941,344	845,300	557,000	0	0
207-113-000-555	Capital Outlay - Path Program	0	0	200,000	200,000	0	0
207-113-000-585	Contingency - Path Program	0	0	0	0	0	0
TOTAL EXPENDITURES		167,924	941,344	1,045,300	757,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
PATH PROGRAM							
207-113-000-300	Beginning Balance	527,657	532,415	931,000	731,000	0	0
207-113-000-333	Grant	0	500,000	0	0	0	0
207-113-000-380	Interest	3,704	4,805	0	0	0	0
Total Path Program Revenue		531,361	1,037,220	931,000	731,000	0	0
207-113-000-517	Professional Services	0	1,000	0	0	0	0
207-113-000-519	Projects & Programs	0	574,000	731,000	531,000	0	0
207-113-000-555	Capital Outlay	0	0	200,000	200,000	0	0
Total Path Program Expenses		0	575,000	931,000	731,000	0	0

SPECIAL EVENTS PROGRAM							
207-114-000-300	Beginning Balance	5,278	7,154	5,300	4,000	0	0
207-114-000-380	Interest	44	90	0	0	0	0
207-000-000-390	Transfer In	0	0	0	13,000	0	0
207-114-000-381	Miscellaneous	5,230	4,000	0	3,000	0	0
Total Special Events Revenue		10,552	11,244	5,300	20,000	0	0
207-114-000-519	Projects & Programs	2,144	11,244	5,300	20,000	0	0
Total Special Events Expenses		2,144	11,244	5,300	20,000	0	0

PUBLIC TRANSIT PROGRAM							
207-115-000-300	Beginning Balance	(17,216)	0	0	0	0	0
207-115-000-333	Grant	207,196	350,000	103,000	0	0	0
Total Public Transit Revenue		189,980	350,000	103,000	0	0	0
207-115-000-519	Projects & Programs	165,780	350,000	103,000	0	0	0
Total Public Transit Expenses		165,780	350,000	103,000	0	0	0

WEDDLE BRIDGE PROGRAM							
207-117-000-300	Beginning Balance	4,951	5,025	5,000	5,000	0	0
207-117-000-380	Interest	35	75	0	0	0	0
Total Weddle Bridge Revenues		4,986	5,100	5,000	5,000	0	0
207-117-000-519	Projects & Programs	0	5,100	5,000	5,000	0	0
Total Weddle Bridge Expenses		0	5,100	5,000	5,000	0	0

POOL PROGRAM							
207-118-000-381	Miscellaneous	0	0	1,000	1,000	0	0
Total Pool Revenues		0	0	1,000	1,000	0	0
207-118-000-519	Projects & Programs	0	0	1,000	1,000	0	0
Total Pool Expenses		0	0	1,000	1,000	0	0

Willow Yucca Fund (208)

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

2023/24

This is a new fund for 2023/24. This fund is specifically setup for the purpose of the Willow Yucca Local Improvement District in the community of Sweet Home. The City will be taking out loan, referenced below as \$1.4 Million in addition to a Transfer In of \$300,000. This \$300,000 is a transfer from the Reserve Fund and will act as the City's match agreement to receive the loan. Each property part of the local improvement district will be assessed a fee for the work done with a payment schedule that the city will oversee. Typical loan terms for a local improvement district are 10 years. Property owners may choose to pay throughout the 10-year term or elect to pay their loan off sooner. All local improvement district property has a lien placed against the property that would be paid off if/when a property is sold.

WILLOW YUCCA LID FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
208-000-000-350	Loan Received	0	0	0	1,400,000	0	0
208-000-000-390	Transfer In	0	0	0	300,000	0	0
TOTAL RESOURCES		0	0	0	1,700,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
208-000-000-517	Professional Services	0	0	0	400,000	0	0
	Total Materials & Services	0	0	0	400,000	0	0
208-101-000-555	Capital Outlay	0	0	0	1,300,000	0	0
TOTAL EXPENDITURES		0	0	0	1,700,000	0	0

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

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

2023/24

This fiscal year, no specific projects have been clearly identified, however the city will appropriate 100% use of all SDC funds. During this fiscal year, the City will review most recent master plans for their Water, Sewer, Storm, and Streets systems to identify SDC eligible projects and align projects with anticipated SDC funding. The City is currently finalizing a contract for updating a Parks Master Plan that will also assist in updating and identifying Parks SDC eligible projects and funding. As mentioned above, the City will appropriate 100% use of SDC funds in case SDC-eligible projects are identified in the fiscal year that can be started and/or completed.

WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
301-000-000-300	Beginning Fund Balance	570,866	576,571	905,000	985,000	0	0
301-000-000-347	SDC Charges	75,071	86,188	130,000	85,000	0	0
Total Resources		645,937	662,759	1,035,000	1,070,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
301-000-000-517	Professional Services	0	0	350,000	321,000	0	0
301-000-000-555	Capital Outlay	0	0	685,000	749,000	0	0
Total Expenditures		0	0	1,035,000	1,070,000	0	0

SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
302-000-000-300	Beginning Fund Balance	540,893	546,415	765,000	815,000	0	0
302-000-000-347	SDC Charges	45,491	77,070	90,000	50,000	0	0
Total Resources		586,384	623,485	855,000	865,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
302-000-000-517	Professional Services	0	0	355,000	260,000	0	0
302-000-000-555	Capital Outlay	0	0	500,000	605,000	0	0
Total Expenditures		0	0	855,000	865,000	0	0

STORM SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
303-000-000-300	Beginning Fund Balance	11,570	11,681	40,000	60,000	0	0
303-000-000-347	SDC Charges	81	110	30,000	20,000	0	0
Total Resources		11,651	11,791	70,000	80,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
303-000-000-517	Professional Services	0	0	20,000	24,000	0	0
303-000-000-555	Capital Outlay	0	0	50,000	56,000	0	0
Total Expenditures		0	0	70,000	80,000	0	0

TRANSPORTATION SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
304-000-000-300	Beginning Fund Balance	1,344,894	939,942	1,165,000	1,345,000	0	0
304-000-000-347	SDC Charges	7,811	52,637	250,000	180,000	0	0
Total Resources		1,352,705	992,579	1,415,000	1,525,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
304-000-000-517	Professional Services	0	0	600,000	458,000	0	0
304-000-000-555	Capital Outlay	53,829	300,500	815,000	1,067,000	0	0
Total Expenditures		53,829	992,579	1,415,000	1,525,000	0	0

PARKS SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
305-000-000-300	Beginning Fund Balance	68,981	69,700	115,000	127,000	0	0
305-000-000-347	SDC Charges	2,798	2,230	20,000	13,000	0	0
Total Resources		71,779	71,930	135,000	140,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
305-000-000-517	Professional Services	22,490	71,930	50,000	42,000	0	0
305-000-000-555	Capital Outlay	0	0	85,000	98,000	0	0
Total Expenditures		22,490	71,930	135,000	140,000	0	0

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Water Fund (500)

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

2023/24

For this fiscal year, similar to all Public Works funds, a re-organized financial structure was created to help track costs more appropriately by fund and function of the Public Works Department. You will see this fiscal year a large increase in Personal Services (People). The Finance Department worked with the Public Works Department to determine the accurate breakout of each employee's name by job duties to ensure that a specific function of the Public Works Department was properly billed and paid in an accurate manor. The 2023/24 budget reflects changes and updates to the allocation method used for Public Works employees. This shows the best representation of what the City truly pays for staff and benefits in relation to the Storm Department of Public Works.

Within Materials and Services, like other Enterprise Funds, you will see a charge for Support Services. This is an internal charge for Administration and Financial Management of the department (administration, payroll and accounts payable allocations). Materials and Services for 2023/24 remained mostly unchanged from the previous year. Major increases in chemicals is anticipated and reflected in this year's budget.

Debt Service is budgeted at a lower amount due to a refinance that was completed last fiscal year where savings were achieved that helped lower the payments.

Capital Projects for 2023/24 include the following:

- \$50,000 is budgeted for fluoride upgrades
- \$129,000 is budgeted for raw water valve replacement
- \$280,000 is budgeted for backwash/VFD project
- \$180,000 is budgeted for SCADA
- \$50,000 is budget for AWIA security fence
- \$40,000 is budgeted for 4th & Ironwood distribution line

For all Enterprise Funds a 3-month contingency of personnel and materials costs should be followed as a best practice. Based on the 2023/24 budget, Sweet Home is able to accomplish this with a contingency of \$500,000 and remaining funds are unappropriated. The City will be working on an updated rate review over the next fiscal year to ensure best practices, future capital improvements, and adequate funding is available in the future years. Utility rates should be reviewed at least every 5-7 years based on best practices.



WATER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
500-000-000-300	Beginning Balance	1,375,544	1,228,855	2,596,000	2,667,000	0	0
500-000-000-333	Grants	599	0	0	0	0	0
500-000-000-348	Sales	2,509,273	2,600,580	2,540,000	2,650,000	0	0
500-000-000-355	Connection Fees	0	0	20,000	13,000	0	0
Total Charges for Services		2,509,273	2,600,580	2,560,000	2,663,000	0	0
500-000-000-380	Interest	12,114	11,050	10,000	5,000	0	0
500-000-000-381	Miscellaneous	133,766	595,175	25,000	0	0	0
Total Miscellaneous		145,880	606,225	35,000	5,000	0	0
500-000-000-390	Transfer	580,320	543,292	0	0	0	0
TOTAL RESOURCES		4,611,616	4,978,952	5,191,000	5,335,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
Plant	Personnel Services	60,746	313,379	270,000	313,000	0	0
Distribution	Personnel Services	237,169	397,764	217,000	401,000	0	0
Total Personnel Services		297,915	711,143	487,000	714,000	0	0
Plant	Materials and Services	983,044	1,110,507	532,000	613,000	0	0
Distribution	Materials and Services	479,462	1,119,508	320,000	356,000	0	0
Total Materials & Services		1,462,506	2,230,015	852,000	969,000	0	0
500-000-000-542	Principal	359,018	232,600	315,000	310,000	0	0
500-000-000-543	Interest	157,725	160,075	160,000	70,000	0	0
Total Debt Service		516,742	392,675	475,000	380,000	0	0
500-000-000-555	Capital Outlay	0	0	700,000	729,000	0	0
500-000-000-585	Contingency	0	0	350,000	500,000	0	0
500-000-000-595	Unappropriated	0	0	2,327,000	2,043,000	0	0
TOTAL EXPENDITURES		2,277,163	3,333,833	5,191,000	5,335,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
Plant							
500-109-000-504	Wages	41,776	184,542	184,000	208,000	0	0
500-109-000-505	Overtime	0	15,000	7,000	7,000	0	0
500-109-000-506	Insurance	8,509	68,622	35,000	44,000	0	0
500-109-000-507	Retirement	5,735	23,516	24,000	29,000	0	0
500-109-000-508	Taxes	2,963	14,517	16,000	18,000	0	0
500-109-000-509	Other	1,763	7,182	4,000	7,000	0	0
Total Personal Services		60,746	313,379	270,000	313,000	0	0
500-109-000-510	Operating Supplies	54,009	80,000	85,000	85,000	0	0
500-109-000-511	Personnel Uniforms & Equipment	348	2,500	2,000	3,000	0	0
500-109-000-512	Utilities	242	99,600	60,000	84,000	0	0
500-109-000-513	Computer Maintenance	1,400	2,500	0	3,000	0	0
500-109-000-514	Public Information	7,236	9,650	8,000	8,000	0	0
500-109-000-515	Insurance - General	16,267	3,000	0	20,000	0	0
500-109-000-516	Professional Development	10,223	13,105	1,000	10,000	0	0
500-109-000-517	Professional Services	600,541	159,200	150,000	150,000	0	0
500-109-000-519	Projects & Programs	93,219	528,396	1,000	0	0	0
500-109-000-528	Fuel	0	1,000	2,000	7,000	0	0
500-109-000-529	Facility Maintenance	464	7,200	15,000	15,000	0	0
500-109-000-531	Enterprise Fleet	0	0	0	17,000	0	0
500-109-000-533	Support Service Charges	195,785	204,356	90,000	72,000	0	0
500-109-000-534	Equipment Maintenance	3,309	0	60,000	60,000	0	0
500-109-000-535	Equipment Rental	0	0	35,000	10,000	0	0
500-109-000-536	Chemicals	0	0	23,000	69,000	0	0
Total Materials & Services		983,044	1,110,507	532,000	613,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
Distribution							
500-110-000-504	Wages	152,457	234,477	140,000	250,000	0	0
500-110-000-505	Overtime	105	2,575	0	2,000	0	0
500-110-000-506	Insurance	52,719	107,579	56,000	84,000	0	0
500-110-000-507	Retirement	15,524	28,139	13,000	32,000	0	0
500-110-000-508	Taxes	11,505	18,135	4,000	21,000	0	0
500-110-000-509	Other	4,859	6,859	4,000	12,000	0	0
Total Personal Services		237,169	397,764	217,000	401,000	0	0
500-110-000-510	Operating Supplies	135,822	734,987	45,000	96,000	0	0
500-110-000-511	Personnel Uniforms & Equipment	1,857	2,525	2,000	3,000	0	0
500-110-000-512	Utilities	14,909	18,200	12,000	15,000	0	0
500-110-000-514	Public Information	9,074	10,615	9,000	10,000	0	0
500-110-000-515	Insurance - General	16,641	3,723	50,000	40,000	0	0
500-110-000-516	Professional Development	4,105	7,070	2,000	5,000	0	0
500-110-000-517	Professional Services	104,861	80,003	55,000	55,000	0	0
500-110-000-518	Bank Service Fees	4	100	0	0	0	0
500-110-000-519	Projects & Programs	0	600	25,000	12,000	0	0
500-110-000-528	Fuel	5,867	12,100	10,000	12,000	0	0
500-110-000-529	Facility Maintenance	5,706	9,361	10,000	10,000	0	0
500-110-000-531	Enterprise Fleet	0	0	0	13,000	0	0
500-110-000-533	Support Service Charges	175,723	230,609	90,000	72,000	0	0
500-110-000-534	Equipment Maintenance	3,093	7,575	5,000	10,000	0	0
500-110-000-535	Equipment Rental	1,801	2,040	5,000	3,000	0	0
Total Materials & Services		479,462	1,119,508	320,000	356,000	0	0

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Sewer Fund (550)

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

2023/24

For this fiscal year, similar to all Public Works funds, a re-organized financial structure was created to help track costs more appropriately by fund and function of the Public Works Department. You will see this fiscal year a large increase in Personal Services (People). The Finance Department worked with the Public Works Department to determine the accurate breakout of each employee's name by job duties to ensure that a specific function of the Public Works Department was properly billed and paid in an accurate manor. The 2023/24 budget reflects changes and updates to the allocation method used for Public Works employees. This shows the best representation of what the City truly pays for staff and benefits in relation to the Storm Department of Public Works.

Within Materials and Services, like other Enterprise Funds, you will see a charge for Support Services. This is an internal charge for Administration and Financial Management of the department (administration, payroll and accounts payable allocations). Materials and Services for 2023/24 remained mostly unchanged from the previous year.

Debt Service is budgeted at a lower amount due to a refinance that was completed last fiscal year where savings were achieved that helped lower the payments.

Capital Projects for 2023/24 include the following:

- \$125,000 is budgeted for completion of outfall design and permitting
- \$50,000 is budgeted for manhole rehabilitation (grouting and repairs)
- \$400,000 MWRF IIP Carryover
- In addition to these projects, a supplemental budget may need to be completed for receiving and spending funds for upgrading the Sewer Plant. Initial funding was received over the last couple of years, however the full spend through of these funds may move into the new fiscal year.

For all Enterprise Funds a 3-month contingency of personnel and materials costs should be followed as a best practice. Based on the 2023/24 budget, Sweet Home is able to accomplish this with a contingency of \$500,000 and remaining funds are unappropriated. The City will be working on an updated rate review over the next fiscal year to ensure best practices, future capital improvements, and adequate funding is available in the future years. Utility rates should be reviewed at least every 5-7 years based on best practices.



SEWER FUND

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
550-000-000-300	Beginning Balance	2,526,070	4,867,836	3,350,000	4,375,000	0	0
550-000-000-302	Property Taxes - Current	0	0	30,000	31,000	0	0
550-000-000-303	Property Taxes - Past	0	0	1,000	1,000	0	0
	Total Taxes	0	0	31,000	32,000	0	0
550-000-000-333	Grants	1,029,165	5,255,000	8,200,000	0	0	0
550-000-000-348	Sales	3,010,745	3,051,402	2,550,000	3,090,000	0	0
550-000-000-380	Interest	23,267	9,248	10,000	5,000	0	0
550-000-000-381	Miscellaneous	4,500	1,000	5,000	5,000	0	0
	Total Miscellaneous	27,767	10,248	15,000	10,000	0	0
550-000-000-390	Transfer	762,060	1,842,432	0	0	0	0
	TOTAL RESOURCES	7,355,807	15,026,918	14,146,000	7,507,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
Collection	Personnel Services	86,219	287,253	300,000	411,000	0	0
Plant	Personnel Services	71,183	104,358	142,000	260,000	0	0
	Total Personnel Services	157,403	391,611	442,000	671,000	0	0
Collection	Materials and Services	923,568	982,812	586,000	743,000	0	0
Plant	Materials and Services	213,306	698,016	333,000	225,000	0	0
	Total Materials & Services	1,136,874	1,680,828	919,000	968,000	0	0
550-000-000-542	Principal	757,466	531,892	500,000	310,000	0	0
550-000-000-543	Interest	83,632	50,983	60,000	70,000	0	0
	Total Debt Service	841,098	582,875	560,000	380,000	0	0
550-000-000-555	Capital Outlay	631,919	5,041,800	7,850,000	575,000	0	0
550-000-000-565	Transfer	764,000	1,635,967	0	0	0	0
550-000-000-585	Contingency	0	0	350,000	500,000	0	0
550-000-000-595	Unappropriated	0	0	4,025,000	4,413,000	0	0
	TOTAL EXPENDITURES	3,531,293	9,333,081	14,146,000	7,507,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
Plant							
550-111-000-504	Wages	56,056	189,542	185,000	262,000	0	0
550-111-000-505	Overtime	0	6,000	8,000	7,000	0	0
550-111-000-506	Insurance	17,495	54,622	55,000	74,000	0	0
550-111-000-507	Retirement	7,731	18,916	32,000	35,000	0	0
550-111-000-508	Taxes	4,167	14,920	16,000	22,000	0	0
550-111-000-509	Other	770	3,253	4,000	11,000	0	0
Total Personal Services		86,219	287,253	300,000	411,000	0	0
550-111-000-510	Operating Supplies	11,992	167,400	150,000	50,000	0	0
550-111-000-511	Personnel Uniforms & Equipment	249	2,000	2,000	3,000	0	0
550-111-000-512	Utilities	541	58,000	25,000	70,000	0	0
550-111-000-513	Computer Maintenance	1,400	1,100	0	25,000	0	0
550-111-000-514	Public Information	4,474	2,800	0	3,000	0	0
550-111-000-515	Insurance - General	15,854	17,000	0	20,000	0	0
550-111-000-516	Professional Development	559	4,450	7,000	10,000	0	0
550-111-000-517	Professional Services	619,314	319,800	130,000	144,000	0	0
550-111-000-519	Projects & Programs	0	117,000	0	100,000	0	0
550-111-000-528	Fuel	0	1,000	5,000	6,000	0	0
550-111-000-529	Facility Maintenance	458	2,800	7,000	8,000	0	0
550-111-000-531	Enterprise Fleet	0	0	0	19,000	0	0
550-111-000-533	Support Service Charges	240,710	239,462	90,000	72,000	0	0
550-111-000-534	Equipment Maintenance	28,017	50,000	60,000	60,000	0	0
550-111-000-536	Chemicals	0	0	110,000	153,000	0	0
Total Materials & Services		923,568	982,812	586,000	743,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual 2020/21</u>	<u>Actual 2021/22</u>	<u>Adopted 2022/23</u>	<u>Proposed 2023/24</u>	<u>Approved 2023/24</u>	<u>Adopted 2023/24</u>
Collection							
550-112-000-504	Wages	41,526	75,578	97,000	169,000	0	0
550-112-000-505	Overtime	0	200	1,000	2,000	0	0
550-112-000-506	Insurance	20,479	13,893	21,000	42,000	0	0
550-112-000-507	Retirement	4,667	6,591	12,000	24,000	0	0
550-112-000-508	Taxes	3,274	6,329	9,000	15,000	0	0
550-112-000-509	Other	1,238	1,767	2,000	8,000	0	0
Total Personal Services		71,183	104,358	142,000	260,000	0	0
550-112-000-510	Operating Supplies	20,408	20,620	150,000	20,000	0	0
550-112-000-511	Personnel Uniforms & Equipment	1,154	700	1,000	2,000	0	0
550-112-000-512	Utilities	7,432	8,216	6,000	8,000	0	0
550-112-000-513	Computer Maintenance	5,172	0	0	0	0	0
550-112-000-514	Public Information	2,442	2,800	6,000	3,000	0	0
550-112-000-515	Insurance - General	23,688	834	41,000	40,000	0	0
550-112-000-516	Professional Development	3,825	3,610	1,000	3,000	0	0
550-112-000-517	Professional Services	62,369	73,749	0	8,000	0	0
550-112-000-519	Projects & Programs	0	10,200	0	15,000	0	0
550-112-000-528	Fuel	6,207	14,100	8,000	8,000	0	0
550-112-000-529	Facility Maintenance	4,190	8,350	21,000	8,000	0	0
550-112-000-531	Enterprise Fleet	1,669	0	0	18,000	0	0
550-112-000-533	Support Service Charges	69,375	147,217	90,000	72,000	0	0
550-112-000-534	Equipment Maintenance	5,375	407,620	9,000	20,000	0	0
Total Materials & Services		213,306	698,016	333,000	225,000	0	0

Storm Fund (560)

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

2023/24

For this fiscal year, similar to all Public Works funds, a re-organized financial structure was created to help track costs more appropriately by fund and function of the Public Works Department. You will see this fiscal year a large increase in Personal Services (People). The Finance Department worked with the Public Works Department to determine the accurate breakout of each employee's name by job duties to ensure that a specific function of the Public Works Department was properly billed and paid in an accurate manor. The 2023/24 budget reflects changes and updates to the allocation method used for Public Works employees. This shows the best representation of what the City truly pays for staff and benefits in relation to the Storm Department of Public Works.

Within Materials and Services, like other Enterprise Funds, you will see a charge for Support Services. This is an internal charge for Administration and Financial Management of the department (administration, payroll and accounts payable allocations).

Capital Projects for 2023/24 include the following:

- \$23,000 for Northside Park paving improvements

For all Enterprise Funds a 3-month contingency of personnel and materials costs should be followed as a best practice. Based on the 2023/24 budget, Sweet Home is able to accomplish this with a contingency of \$50,000 and remaining funds are unappropriated. The City will be working on an updated rate review over the next fiscal year to ensure best practices, future capital improvements, and adequate funding is available in the future years. Utility rates should be reviewed at least every 5-7 years based on best practices.



STORM FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
560-000-000-300	Beginning Balance	351,650	276,927	394,000	295,000	0	0
560-000-000-348	Sales	188,553	193,909	160,000	195,000	0	0
560-000-000-380	Interest	350	144	3,000	5,000	0	0
560-000-000-390	Transfer	200,170	179,795	0	0	0	0
TOTAL RESOURCES		740,723	650,774	557,000	495,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
560-000-000-504	Wages	23,094	9,324	20,000	65,000	0	0
560-000-000-505	Overtime	200	164	0	0	0	0
560-000-000-506	Insurance	12,619	1,756	9,000	19,000	0	0
560-000-000-507	Retirement	2,772	262	4,000	10,000	0	0
560-000-000-508	Taxes	1,766	720	2,000	7,000	0	0
560-000-000-509	Other	665	(81)	1,000	4,000	0	0
Total Personal Services		41,116	12,144	36,000	105,000	0	0
560-000-000-510	Operating Supplies	750	62	1,000	8,000	0	0
560-000-000-517	Professional Services	102,150	43,759	225,000	10,000	0	0
560-000-000-519	Projects & Programs	25,000	1,546	0	20,000	0	0
560-000-000-533	Support Service Charges	0	0	0	41,000	0	0
560-000-000-534	Equipment Maintenance	606	0	0	5,000	0	0
Total Materials & Services		128,506	45,366	226,000	84,000	0	0
560-101-000-555	Capital Outlay	0	0	0	23,000	0	0
560-000-000-565	Transfer	198,970	198,970	0	0	0	0
560-000-000-585	Contingency	0	0	30,000	50,000	0	0
560-000-000-595	Unappropriated	0	0	265,000	233,000	0	0
TOTAL EXPENDITURES		368,592	256,480	557,000	495,000	0	0

Economic Development Fund (760)

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

2023/24

This fiscal year, the City will transfer \$8,000 to the Community Enhancement Fund, specifically for tourism related activities in the community. The remaining funds will be appropriated for Projects and Programs that will occur throughout the fiscal year and involve grant and project awards to local businesses as well as improvements to the business corridor in the community.

ECONOMIC DEVELOPMENT FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
760-000-000-300	Beginning Balance	471,483	456,512	255,000	225,000	0	0
760-000-000-333	Grant	316,957	0	0	0	0	0
760-000-000-380	Interest	3,174	0	0	0	0	0
760-000-000-381	Miscellaneous	0	8,184	0	0	0	0
	Total Miscellaneous	3,174	8,184	0	0	0	0
TOTAL RESOURCES		791,614	464,696	255,000	225,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
760-000-000-510	Operating Supplies	0	0	10,000	0	0	0
760-000-000-517	Professional Services	0	0	45,000	0	0	0
760-000-000-519	Projects & Programs	365,262	464,696	200,000	217,000	0	0
	Total Materials & Services	365,262	464,696	255,000	217,000	0	0
760-000-000-565	Transfer	0	0	0	8,000	0	0
TOTAL EXPENDITURES		365,262	464,696	255,000	225,000	0	0

Reserve Fund (770)

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

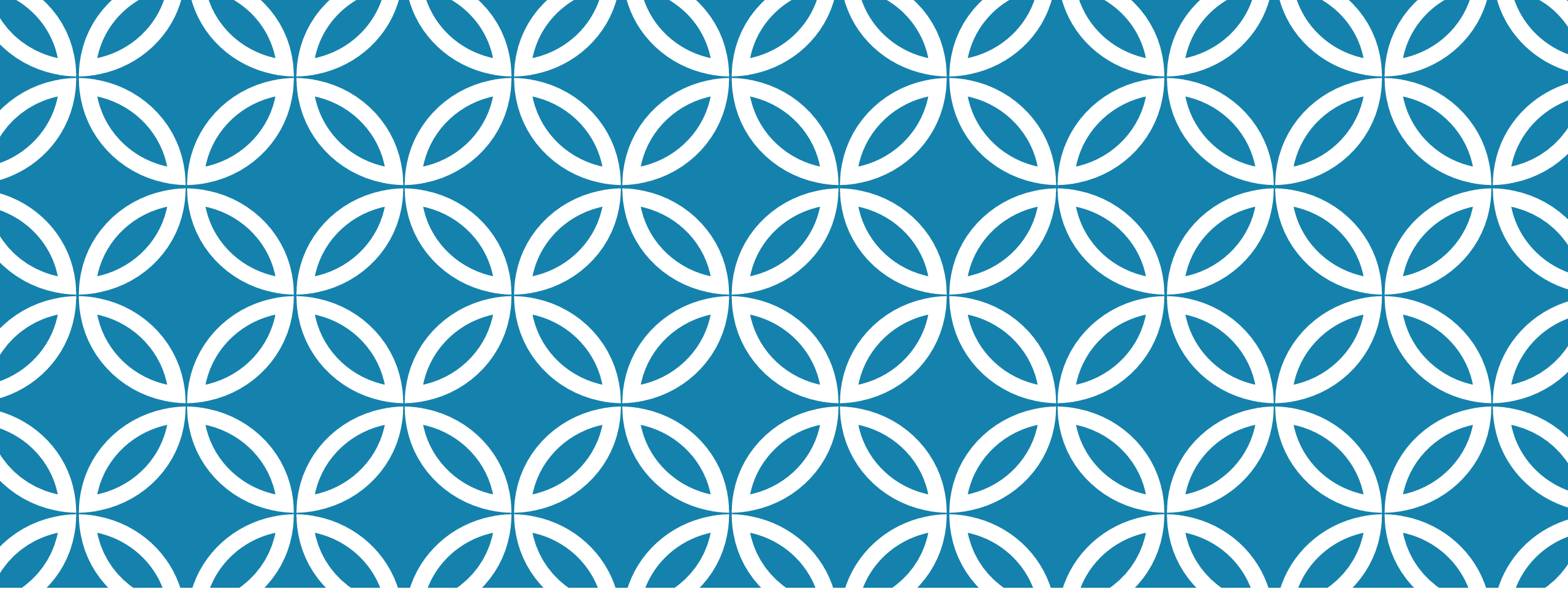
2023/24

This fiscal year, the City will transfer \$300,000 out of the Reserve Fund and into the Willow Yucca LID Fund (208). The purpose of this transfer is to pay for the City's portion of improvements for the local improvement district that is setup. The remaining funds will remain appropriated as contingency funds in case other needs are required throughout the fiscal year.

RESERVE FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
770-000-000-300	Beginning Balance	(52,237)	454,360	760,000	765,000	0	0
770-000-000-380	Interest	4,053	13,045	0	0	0	0
770-000-000-381	Miscellaneous	90,430	0	5,000	0	0	0
	Total Miscellaneous	94,483	13,045	5,000	0	0	0
770-000-000-390	Transfer	209,887	365,076	0	0	0	0
TOTAL RESOURCES		252,133	832,481	765,000	765,000	0	0

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2020/21</u>	<u>Actual</u> <u>2021/22</u>	<u>Adopted</u> <u>2022/23</u>	<u>Proposed</u> <u>2023/24</u>	<u>Approved</u> <u>2023/24</u>	<u>Adopted</u> <u>2023/24</u>
770-101-000-519	Projects & Programs	0	0	0	0	0	0
770-108-000-519	Projects & Programs	12,244	0	0	0	0	0
770-109-000-519	Projects & Programs	182,266	62,329	0	0	0	0
	Total Materials & Services	194,510	62,329	0	0	0	0
770-000-000-542	Loan Payment - Principal	73,192	0	0	0	0	0
770-000-000-543	Loan Payment - Interest	18,215	0	0	0	0	0
	Total Debt Service	91,407	0	0	0	0	0
770-000-000-565	Transfer Out	0	40,000	0	300,000	0	0
770-000-000-585	Contingency	0	0	765,000	465,000	0	0
TOTAL EXPENDITURES		285,917	102,329	765,000	765,000	0	0



CITY OF SWEET HOME OREGON

FY 2024 Budget Presentation

AGENDA

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

ELECTION OF BUDGET COMMITTEE CHAIR

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

APPROVAL OF PREVIOUS MEETING MINUTES

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

PUBLIC COMMENT

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

BUDGET PRESENTATION

Introduction of Kelcey Young – City of Sweet Home City Manager

Comments/Updates regarding Fiscal Year 2024 Proposed Budget

OVERALL SWEET HOME FINANCIAL UPDATE

General Update

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

2023/2024 Goals

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

GENERAL FUND - OVERVIEW & UPDATES

General Fund Departments

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

2023/24 Specific Notes

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

GENERAL FUND - RESOURCES

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

GENERAL FUND - EXPENDITURES BY DEPARTMENTS

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

GENERAL FUND - EXPENDITURES SUMMARY

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

PUBLIC SAFETY FUND - OVERVIEW & UPDATES

Public Safety Notes

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

2023/24 Specific Notes

- FTE Additions
 - PT Dispatcher
 - Officer

PUBLIC SAFETY FUND - RESOURCES

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

PUBLIC SAFETY FUND - EXPENDITURES

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

LIBRARY FUND - OVERVIEW & UPDATES

Library Notes

- Operates solely from Library Levy

2023/24 Specific Notes

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

LIBRARY FUND - RESOURCES

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

LIBRARY FUND - EXPENDITURES

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

COMMUNITY CENTER FUND

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

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

TRANSPORTATION FUND - OVERVIEW & UPDATES

Transportation Notes

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

2023/24 Specific Notes

- FTE Allocation Updates

TRANSPORTATION FUND - RESOURCES

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

TRANSPORTATION FUND - EXPENDITURES

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

ENHANCEMENT FUND - OVERVIEW & UPDATES

Enhancement Notes

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

2023/24 Specific Notes

- None

ENHANCEMENT FUND - SUMMARY

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

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

WILLOW YUCCA FUND - OVERVIEW & UPDATES

Willow Yucca Notes

- New fund setup for
Local Improvement District

2023/24 Specific Notes

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

WILLOW YUCCA FUND - SUMMARY

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

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

SDC FUNDS - OVERVIEW & UPDATES

SDC Notes

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

2023/24 Specific Notes

- Appropriate 100%

SDC FUNDS – SUMMARY OF ALL SDC FUNDS

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

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

WATER FUND - OVERVIEW & UPDATES

Water Notes

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

2023/24 Specific Notes

- Recommend Rate Review
- Updated FTE/Staff Allocation Model

WATER FUND - RESOURCES

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

WATER FUND - EXPENDITURES

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

SEWER FUND - OVERVIEW & UPDATES

Sewer Notes

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

2023/24 Specific Notes

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

SEWER FUND - RESOURCES

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

SEWER FUND - EXPENDITURES

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

STORM FUND - OVERVIEW & UPDATES

Storm Notes

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

2023/24 Specific Notes

- Recommend Rate Review
- Updated FTE/Staff Allocation Model

STORM FUND - RESOURCES

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

STORM FUND - EXPENDITURES

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

ECONOMIC DEV. FUND - OVERVIEW & UPDATES

Economic Dev. Notes

- None

2023/24 Specific Notes

- Appropriate 100%
- Transfer to Special Events

ECONOMIC DEV. FUND - SUMMARY

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

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

RESERVE FUND - OVERVIEW & UPDATES

Economic Dev. Notes

- None

2023/24 Specific Notes

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

RESERVE FUND - SUMMARY

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

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

PUBLIC HEARING ON STATE REVENUE SHARING

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

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

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

APPROVAL OF THE TAX RATE & LEVY

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

APPROVAL OF THE PROPOSED BUDGET

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

THANK YOU!

All Done!