



# CITY OF SWEET HOME CITY COUNCIL AGENDA

May 26, 2026, 6:30 PM  
Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

WiFi Passcode: guestwifi

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

## Mission Statement

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

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## Meeting Information

This meeting is open to the public in person and virtually. The City of Sweet Home is streaming the meeting via the Microsoft Teams platform and asks the public to consider this option. There will be opportunity for public input via the live stream. To view the meeting live, visit <http://live.sweethomeor.gov>. If you do not have access to the internet, you can call in to 971-203-2871 and enter the meeting ID followed by the # sign to be logged in to the call. Meeting ID: 635 790 974

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

### I. Call to Order & Pledge of Allegiance

### II. Roll Call

### III. Consent Agenda

- a) Approval of Minutes:
  - i) [2026-05-12 City Council Executive Session Minutes](#)
  - ii) [2026-05-12 City Council - Planning Commission Joint Work Session Minutes](#)
  - iii) [2026-05-12 City Council Meeting Minutes](#)

### IV. Recognition of Visitors & Hearing of Petitions

### V. New Business

- a) [Request for Council Action – Adopting the Action Plan for the FY 2024 Audit](#)
- b) [Request for Council Action – Resolution No. 7 for 2026 – Adopting the Library Laptop Lending Policy & Amending the Library Policy Manual](#)
- c) [Request for Council Action – Approving a Contract with ODOT for the Mountain View Road Multi-Use Path Project](#)
- d) [Public Hearing & Request for Council Action – Resolution No. 8 for 2026 – Declaring Election to Receive State Revenues](#)
- e) [Request for Council Action – Resolution No. 9 for 2026 – Certifying Services to Receive State Revenues](#)

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*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.*

- f) [Request for Council Action – Resolution No. 10 for 2026 – Adopting the FY 2026-2027 Budget](#)
- g) [Request for Council Action – Resolution No. 11 for 2026 – Sportsman’s Holiday Parade Street Closure](#)

**VI. Ordinance Bills**

- a) Request for Council Action & First Reading of Ordinance Bills
  - i) [Public Hearing & Request for Council Action – Ordinance Bill No. 1 for 2026 – Ordinance No. \\_\\_\\_\\_\\_ – Zoning Map Amendment Application ZMA26-01 & Property Line Adjustment Application PLA26-02](#)
- b) Second Reading of Ordinance Bills

**VII. Reports of Committees**

Administration, Finance & Property Committee – President Pro Tem Thorstad

Community Health Committee – Councilor Bronson

Library Advisory Board – Councilor Augsburger

• [2026-05-21 Library Board Meeting Minutes](#)

Park & Tree Committee – Councilor Hegge

• [2026-04-21 Park & Tree Committee Meeting Minutes](#)

Planning Commission

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

Chamber of Commerce – Councilor Hegge

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

Solid Waste Advisory Council – Councilor Richards

**VIII. Department Reports**

Library

• [Library Report – April 2026](#)

Planning & Building

• [Planning & Building Report – April 2026](#)

Public Works

• [Public Works Report – April 2026](#)

Finance

• [Finance Department Report – April 2026](#)

Police

**IX. Reports of City Officials**

City Manager's Report

Mayor's Report

**X. Council Business for Good of the Order**

**XI. Adjournment**





# CITY OF SWEET HOME CITY COUNCIL EXECUTIVE SESSION MINUTES

May 12, 2026, 5:00 PM  
Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

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## Call to Order

The meeting was called to order at 5:00 PM.

## Roll Call

### PRESENT

Mayor Susan Coleman  
President Pro Tem Josh Thorstad  
Councilor Chelsea Augsburger  
Councilor Aaron Hegge  
Councilor Angelita Sanchez

### ABSENT

Councilor Ken Bronson  
Councilor Dylan Richards

### STAFF

Jason Ogden, City Manager / Police Chief  
Cecily Hope Pretty, Deputy City Manager  
Blair Larsen, City Attorney

## Executive Session

Mayor Coleman read the Executive Sessions statement at 5:01 PM.

The Sweet Home City Council Executive Session is held pursuant to:

ORS 192.660(2)(e) to conduct deliberations with persons designated by the public body to negotiate real property transactions.

Official representation of the news media and designated staff shall be allowed to attend the Executive Session. All other members of the audience are asked to remain outside the room during the Executive Session. Representatives of the news media are specifically directed not to report on any of the discussions during Executive Session, except to state the general subject of the session as previously announced. No formal actions may be taken in Executive Session.

Formal actions to be taken, if any, as a result of the Executive Session will be conducted during the Council's regular session.

**Adjournment**

There being no further discussion, the meeting was adjourned at 5:10 PM.

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Mayor

ATTEST:

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City Manager – Ex Officio City Recorder

DRAFT



# CITY OF SWEET HOME CITY COUNCIL & PLANNING COMMISSION JOINT WORK SESSION MINUTES

May 12, 2026, 5:30 PM  
Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

## **Mission Statement**

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

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## **Call to Order & Pledge of Allegiance**

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

## **Roll Call**

### **PRESENT**

Mayor Susan Coleman  
President Pro Tem Josh Thorstad  
Councilor Chelsea Augsburger  
Councilor Ken Bronson (virtual)  
Councilor Aaron Hegge  
Councilor Dylan Richards  
Councilor Angelita Sanchez  
  
Planning Commissioner Chair Laura Wood  
Planning Commissioner Joe Graybill  
Planning Commissioner Daniel Tiel  
Planning Commissioner Nancy White  
Planning Commissioner Brandy Wysong-Frick

### **ABSENT**

Planning Commission Vice Chair Jamie Melcher  
Planning Commissioner Henry Wolthuis

### **STAFF**

Jason Ogden, City Manager / Police Chief  
Cecily Hope Pretty, Deputy City Manager  
Angela Clegg, Planning & Building Manager  
Blair Larsen, City Attorney  
Adam Leisinger, Special Projects Manager

### **GUESTS**

Patrick Wingard, Southern Willamette Valley Regional Representative, Department of Land Conservation & Development

## **Work Session – Planning, Zoning & Comprehensive Plan Overview**

### a) Land Use Training 2026

City Manager Ogden thanked those in attendance and recognized Planning & Building Manager Clegg to introduce the session.

Manager Clegg stated that the purpose of the training would address planning, zoning, and the Comprehensive Plan in relation to Chapter 17 of the City's Municipal Code. She introduced Patrick Wingard from the State's Department of Land Conservation & Development (DLCD).

Mr. Wingard provided an overview of planning and zoning history in Oregon. He stated that the City's first Comprehensive Plan was adopted in 1982. He reviewed the statewide planning goals noted that Goals 1, 2, and 5 through 14 applied to Sweet Home. He described how the Comprehensive Plan and zoning ordinance implemented the goals at the local level. He reviewed the responsibilities of the state and local government. He highlighted the importance of ensuring plans and codes are acknowledged by DLCD in order for them to be upheld in the case of an appeal to the Land Use Board of Appeals (LUBA). He stated that the Comprehensive Plan establishes a vision for the community and that he was in early talks with City staff to develop and adopt a 2030-2050 Comprehensive Plan. He reviewed the types of planning decisions and the various levels of required approvals depending on the type.

Councilor Sanchez asked of the reason for the training. Mr. Wingard replied that the training was intended for Councilors, Planning Commissioners, and staff to support the future vision for Sweet Home.

Manager Clegg stated that there would be a land use decision coming to City Council at their next meeting, so the presentation was well-timed. Mayor Coleman asked if the item would be quasi-judicial or legislative. Manager Clegg replied that it would be a Type IV legislative decision. Discussion ensued regarding what City Council should consider when making its land use decisions.

Councilor Richards suggested looking into regulations related to data centers.

Planning Chair Wood asked of upcoming code amendments based on state legislature. Manager Clegg stated that she had received materials from Mr. Wingard and his team related to state-based changes and staff was working through proposed changes.

City Attorney Larsen asked Mr. Wingard to explain clear and objective standards and their relation to public sentiment. Mr. Wingard stated that state laws had changed to remove discretionary standards from housing application reviews so that now housing applications must only meet clear and objective standards. City Attorney Larsen added that decisions must be made based on the criteria in code rather than based on public opinion of a project. Discussion ensued regarding the importance of trying to anticipate land uses proactively.

Councilor Sanchez asked if DLCD's grant to support Comprehensive Plan development had any requirements. Mr. Wingard replied that DLCD was instructed to be less prescriptive and current funding cycles allowed for broader scopes and more local discretion in their plan development.

### **Adjournment**

There being no further discussion, the meeting was adjourned at 6:18 PM.

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Mayor

ATTEST:

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City Manager – Ex Officio City Recorder



# CITY OF SWEET HOME CITY COUNCIL MEETING MINUTES

May 12, 2026, 6:30 PM  
Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

## Mission Statement

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

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## Call to Order & Pledge of Allegiance

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

## Roll Call

PRESENT

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

## STAFF

Jason Ogden, City Manager / Police Chief  
Cecily Hope Pretty, Deputy City Manager  
Parker Alger, Police Officer  
Angela Clegg, Planning & Building Manager  
Megan Dazey, Library Services Director  
Blair Larsen, City Attorney  
Adam Leisinger, Special Projects Manager  
Sean Morgan, Community Services Officer

Mayor Coleman reminded the City Council of their ethical requirements related to their conduct.

## Consent Agenda

Approval of Minutes:

- a) 2026-04-28 City Council Executive Session Minutes
- b) 2026-04-28 City Council Meeting Minutes

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

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

NAY: None

## Recognition of Visitors & Hearing of Petitions

- a) Distinguished Service Award

City Manager Ogden recognized Community Services Officer Morgan and stated that Captain Ryan Cummings nominated Officer Morgan to receive a Distinguished Service Award based on his efforts to

support the City's local homeless population and others in need of assistance. City Manager Ogden asked Officer Morgan to share some of his recent efforts.

Officer Morgan highlighted the City's partnership with FAC to support the local homeless population. He shared a story of helping a resident stay housed through direct support to help him resolve issues with Social Security, as well as his ability to leverage connections with a local church to help someone get their CDL reinstated.

City Manager Ogden presented Officer Morgan with a challenge coin and award pin. Officer Morgan was honored with a standing ovation.

b) Officer Swearing-in

City Manager Ogden recognized new Police Officer Parker Alger and swore him into service. Officer Alger was honored with a standing ovation.

### **Reports of Committees**

Administration, Finance & Property Committee – President Pro Tem Thorstad

Budget Committee

a) • 2026-04-29 Budget Committee Meeting Minutes

b) • 2026-04-30 Budget Committee Meeting Minutes

Community Health Committee – Councilor Bronson

a) • 2026-04-22 Community Health Committee Meeting Minutes

Library Advisory Board – Councilor Augsburger

Park & Tree Committee – Councilor Hegge

Planning Commission

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

Chamber of Commerce – Councilor Hegge

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

Solid Waste Advisory Council – Councilor Richards

There were no reports to be heard.

### **Department Reports**

Library

Planning & Building

Public Works

Finance

Police

• Police Department Report – April 2026

City Manager Ogden stated that traffic stops had increased and that property and person crimes had decreased.

Director Dazey stated that she had signed paperwork that morning for approximately \$39,000 to support technology for the library and Senior Center.

### **Reports of City Officials**

a) City Manager's Report

City Manager Ogden provided a report on staff activities and interactions with Dad Bod Detailing, as well as regulatory requirements related to the business. He noted that while occasional charitable car washes may be exempt from environmental requirements, commercial car washing was not. He stated that the

City had the option to place a stop worker order on Dad Bod based on their drainage contamination issues but chose to try to work with the business attain compliance without disruption to business operations.

City Manager Ogden highlighted the upcoming e-recycling event on May 23<sup>rd</sup> and the Safety Fair on June 13<sup>th</sup>. He highlighted the completion of a new mural at the former feed store and thanked the Confederated Tribe of Siletz Indians, the Sweet Home Community Foundation, and Pacific Power for their funding support.

b) Mayor's Report

Mayor Coleman also highlighted the completion of the mural.

**Council Business for Good of the Order**

Councilor Richards reminded everyone to vote in the upcoming election.

Mayor Coleman suggested that a business registry may have alleviated some of the issues with Dad Bod Detailing and asked if there was interest in a Work Session to discuss establishment of a registry. There was consensus for same.

**Adjournment**

There being no further discussion, the meeting was adjourned at 7:00 PM.

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Mayor

ATTEST:

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City Manager – Ex Officio City Recorder



# REQUEST FOR COUNCIL ACTION

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**Title:** Request for Council Action – Adopting the Action Plan for the FY 2024 Audit

**Preferred Agenda:** May 26, 2026

**Submitted By:** Cecily Hope Pretty, Deputy City Manager

**Reviewed By:** Jason Ogden, City Manager / Police Chief

**Type of Action:** Motion  Resolution  Reading  Roll Call

**Relevant Code/Policy:** ORS 297.466

**Towards Council Goal:** Effective Government, Economic Strength

**Attachments:** FY24 Audit Action Plan Letter  
FY24 Audit Report  
FY24 Audit Communication with Those Charged with Governance  
FY24 Communication of Significant Deficiency or Material Weakness

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**Purpose of this RCA:**

The purpose of this RCA is to adopt the City’s response and action plan to the findings noted in the Fiscal Year 2023-2024 audit.

**Background/Context:**

In the FY 2023-2024 audit, two material weaknesses were identified related to account reconciliations and failure to submit audited financial statements timely. These are continuations from the previous year and will be resolved once the City is up to date with audits.

**The Challenge/Problem:**

Oregon Revised Status 297.466 requires municipalities to adopt a plan of action to address any identified deficiencies in their annual audit.

**Issues and Financial Impacts:**

There are no financial impacts associated with this request.

**Elements of a Stable Solution:**

Compliance with ORS 297.466.

**Options:**

1. Do nothing: The City will be in violation of ORS 297.466.
2. Move to adopt the Action Plan with amendments: Propose revisions to the Action Plan.
3. Move to adopt the Action Plan as presented: Accept the Action Plan as outlined in the attached letter from the City's Finance Director.

**Recommendation:**

Staff recommends option #3: Move to adopt the Action Plan as presented.



**City of Sweet Home**  
3225 Main Street  
Sweet Home, OR 97386  
541-367-8969  
Fax 541-367-1215  
[www.sweethomeor.gov](http://www.sweethomeor.gov)

May 26, 2026

During the City of Sweet Home's Financial Audit for Fiscal Year 2024, two material weaknesses were found. Please accept this letter as acknowledgement and as our corrective action plan moving into the future.

Weakness One – Account Reconciliations

During the process, auditors noted that periodic reconciliations on accounts were not performed in a timely manner. The reason for this was mainly due to turnover and a loss of staff at the Finance Director position. Our corrective action has already been put in place with the hiring of a new Finance Director and additional consulting support to ensure that reconciliations for all bank accounts are done in a timely manner. This has been noted in the final auditor's report.

Weakness Two – Failure to Submit Financial Statements Timely

According to the Oregon state regulations, the city should have submitted audited financial statements for Fiscal Year 2024 no later than December 31<sup>st</sup>, 2025. These statements are being submitted to the state as of May 2026. As noted in the previous weakness, the City lost its Finance Director during the FY 2023 year and did not previously have the 2022 Financial Statements submitted. The City hired a consultant as their Finance Director and additional staff to begin working on getting caught up. To date, Fiscal Years 2022 and 2023 were completed and FY 2024 has now been submitted. Work has already begun for Fiscal Year 2025 with anticipation of completion mid-year 2026. The desire and hope of the City is to then have the current Fiscal Year 2026 audited by the end of 2026 which would put the City back on track for timely audits and creation of Financial Statements.

If you have any questions or concerns, please contact me at your convenience.

Matthew Brown  
City of Sweet Home  
Contracted Finance Director  
[mbrown@sweethome.or.gov](mailto:mbrown@sweethome.or.gov)  
503-705-1041 (Cell)



## City of Sweet Home, Oregon

*Financial Statements, Supplementary Information,  
and  
Independent Auditor's Report  
June 30, 2024*

**redw**  
Advisors & CPAs

# City of Sweet Home, Oregon

## City Officials

June 30, 2024

### Mayor

Susan Coleman, Mayor

### Term Expires

December 31, 2026

### City Council Members

Greg Mahler, President Pro-Tem

December 31, 2024

Dylan Richards

December 31, 2026

Lisa Gourley

December 31, 2024

Angelita Sanchez

December 31, 2024

Joshua Thorstad

December 31, 2026

Dave Trask

December 31, 2024

The above individuals may be contacted at the address below

### **City Administration**

Jason Ogden, City Manager

Robert Snyder, City Attorney

Matt Brown, Finance Director (Contracted)

W. Blair Larsen, Community and Economic Development Director

Jeff Lynn, Police Chief

Rose Peda, Library Director

Greg Springman, Public Works Director

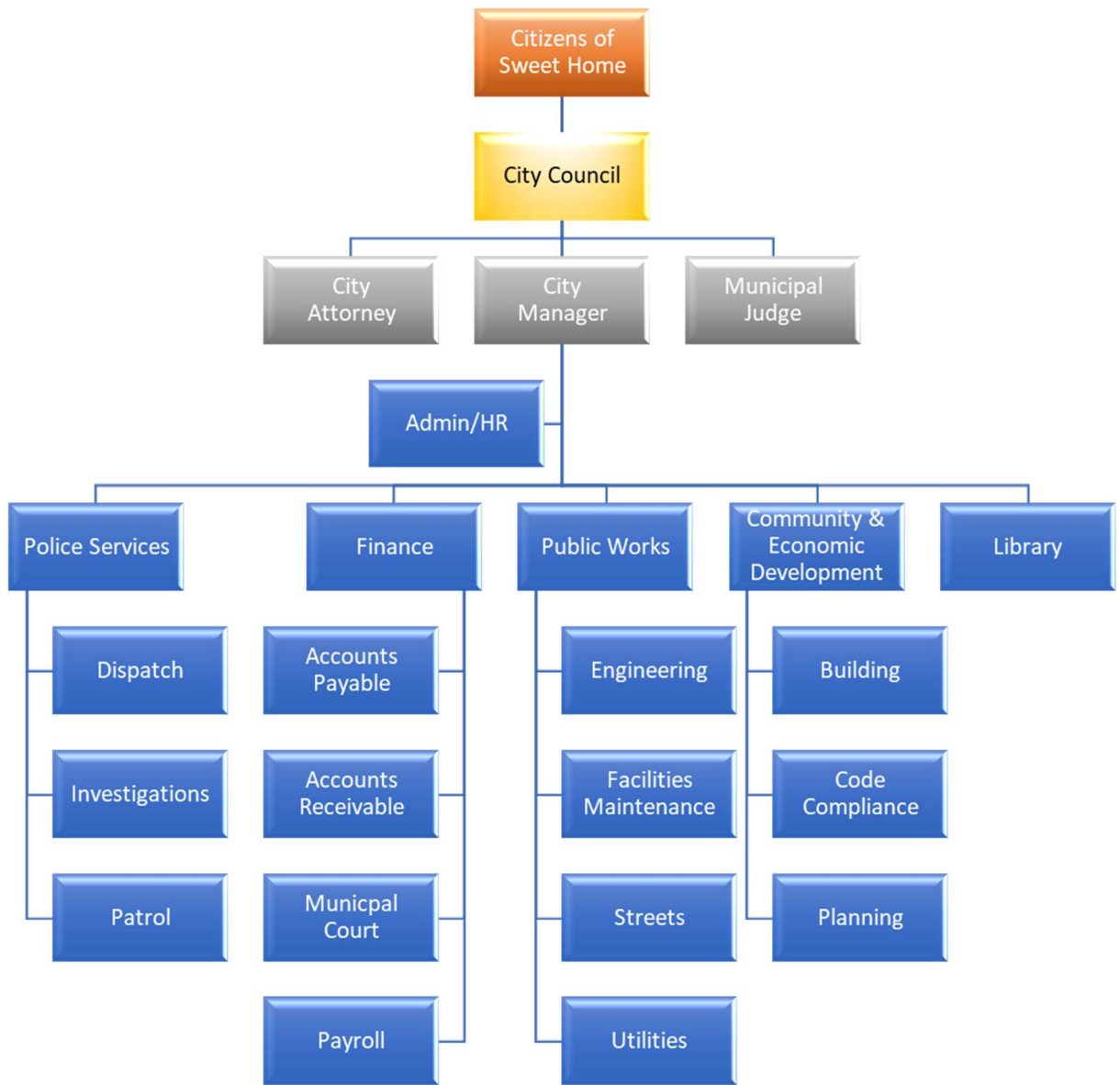
### **Mailing Address**

City Hall

3225 Main Street

Sweet Home, Oregon 97386

(541) 367-5128



# City of Sweet Home, Oregon

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# City of Sweet Home, Oregon

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# City of Sweet Home, Oregon

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## Independent Auditor's Report

The Honorable Susan Coleman, Mayor  
and Members of the City Council  
Sweet Home, Oregon

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sweet Home, Oregon (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sweet Home, Oregon as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (MD&A) and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information (except as mentioned in the following paragraph) because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The schedules of revenues, expenditures, and changes in fund balance – budget and actual presented as required supplementary information, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Reports on Other Legal and Regulatory Requirements**

#### *Other Reporting Required by Oregon Minimum Standards*

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated May 11, 2026, on our consideration of the City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is solely to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Ryan T. Pasquarella, Principal  
For REDW LLC  
Salem, Oregon  
May 11, 2026

**City of Sweet Home, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2024**

This discussion and analysis present the highlights of financial activities and financial position for the City of Sweet Home, Oregon (the “City”). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the city.

Management’s Discussion and Analysis (MD&A) focuses on the current year’s activities and resulting changes. Please read it in conjunction with the City’s financial statements.

**FINANCIAL HIGHLIGHTS**

City of Sweet Home Statement of Net Position (GAAP Basis) June 30, (in thousands)			
June 30,			
	2024	2023	Change
Net position	\$ 53,791	\$ 51,041	\$ 2,750
Change in net position	2,750	8,161	(5,411)
Governmental activities net position	23,001	22,985	16
Business-type activities net position	30,790	28,056	2,734
Change in governmental net position	16	1,590	(1,574)
Change in business-type net position	2,734	6,571	(3,837)

Overall, the City’s net position increased \$2,750 thousand (or 5%). The majority of this increase was shown in Business-Type activities, which is a result of revenues exceeding budget and previous years in the city’s proprietary funds of Water, Sewer, and Storm Water.

**REPORT LAYOUT**

The City’s annual financial report consists of different sections that outline the components of an Annual Financial Report.

*Independent Auditor’s Report* – This section outlines the overview of the entire audit and states most importantly what opinion is given on the financial statements.

*Management’s Discussion and Analysis* – This section allows management to discuss and highlight financial activities that make up the financial statements and discuss notable changes from the previous years or expectations in future years dependent on economic factors that may affect the City.

**City of Sweet Home, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2024**

*Basic Financial Statements* – This section presents the basic financial statements that include a State of Net Position, Statement of Activities, Notes on the basic Financial Statements and a financial statement for each fund the city operates.

*Other Required Supplementary Information* – Other required information typically entails combining statements, budgetary comparisons, PERS (Public Employees Retirement System) schedules, and OPEB (Other Post Employment Benefits) schedules.

**GOVERNMENT - WIDE FINANCIAL STATEMENTS**

The following table reflects a statement of net position of governmental and business-type funds compared to the prior year. Detail of this summary is presented in the Basic Financial Statements section of the report.

Table 1  
Statements of Net Position  
June 30,  
(in thousands)

	2024			2023			Change		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Cash and investments	\$ 14,710	\$ 8,548	\$ 23,258	\$ 13,664	\$ 10,281	\$ 23,945	\$ 1,046	\$ (1,733)	\$ (687)
Other assets	917	714	1,631	1,013	740	1,753	(96)	(26)	(122)
Capital assets	10,760	33,560	44,320	11,319	32,690	44,009	(559)	870	311
Total assets	<u>26,387</u>	<u>42,822</u>	<u>69,209</u>	<u>25,996</u>	<u>43,711</u>	<u>69,707</u>	<u>391</u>	<u>(889)</u>	<u>(498)</u>
Deferred outflows of resources	879	4	883	663	4	667	216	-	216
Other liabilities	1,049	1,060	2,109	832	3,563	4,395	217	(2,503)	(2,286)
Long-term liabilities	2,615	10,949	13,564	1,938	12,072	14,010	677	(1,123)	(446)
Total liabilities	<u>3,664</u>	<u>12,009</u>	<u>15,673</u>	<u>2,770</u>	<u>15,635</u>	<u>18,405</u>	<u>894</u>	<u>(3,626)</u>	<u>(2,732)</u>
Deferred inflows of resources	601	27	628	904	24	928	(303)	3	(300)
Net position									
Net investment in capital assets	10,718	22,693	33,411	11,295	20,674	31,969	(577)	2,019	1,442
Restricted	9,905	-	9,905	9,695	-	9,695	210	-	210
Unrestricted	2,378	8,097	10,475	1,995	7,382	9,377	383	715	1,098
Total net position	<u>\$ 23,001</u>	<u>\$ 30,790</u>	<u>\$ 53,791</u>	<u>\$ 22,985</u>	<u>\$ 28,056</u>	<u>\$ 51,041</u>	<u>\$ 16</u>	<u>\$ 2,734</u>	<u>\$ 2,750</u>

**City of Sweet Home, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2024**

The following table reflects a change in activities for governmental and proprietary funds compared to the prior year. Details of this summary are presented in the Basic Financial Statements section of the report.

Table 2  
Statements of Activities  
Year Ended June 30,  
(in thousands)

	2024			2023			Change		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
<b>Revenues</b>									
<b>Program Revenues</b>									
Charges for service	\$ 1,193	\$ 6,129	\$ 7,322	\$ 998	\$ 5,846	\$ 6,844	\$ 195	\$ 283	\$ 478
Operating grants and contributions	171	-	171	1,682	-	1,682	(1,511)	-	(1,511)
Capital grants and contributions	386	838	1,224	466	-	466	(80)	838	758
<b>General Revenues</b>									
Taxes and assessments	4,900	33	4,933	4,706	35	4,741	194	(2)	192
Other	4,295	64	4,359	2,811	6,219	9,030	1,484	(6,155)	(4,671)
Total revenues	10,945	7,064	18,009	10,663	12,100	22,763	282	(5,036)	(4,754)
<b>Expenses</b>									
Programs	10,929	4,330	15,259	9,674	4,928	14,602	1,255	(598)	657
Transfers	-	-	-	601	(601)	-	(601)	601	-
Change in net position	16	2,734	2,750	1,590	6,571	8,161	(1,574)	(3,837)	(5,411)
Beginning net position	22,985	28,056	51,041	19,596	23,284	42,880	3,389	4,772	8,161
Restatement	-	-	-	1,799	(1,799)	-	(1,799)	1,799	-
Beginning net position, restated	22,985	28,056	51,041	21,395	21,485	42,880	1,590	6,571	8,161
Ending net position	\$ 23,001	\$ 30,790	\$ 53,791	\$ 22,985	\$ 28,056	\$ 51,041	\$ 16	\$ 2,734	\$ 2,750

**FUND FINANCIAL ANALYSIS: GOVERNMENTAL FUNDS**

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. A fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

*General Fund.* The General Fund is the main operating fund for the City. At the end of the fiscal year, the City saw the General Fund balance increase by \$786,969 from the previous fiscal year. This increase is primarily caused by interest income in the general fund of \$1.0 million during the year, which exceeded budgeted interest income by about \$851 thousand. Currently, the ending fund balance represents about 81% of the current year General Fund expenditures.

*Public Safety Fund.* The Public Safety Fund saw a decrease to ending fund balance by \$430,772. A decrease in the fund balance was budgeted in the current year and was caused primarily by capital outlay of \$394 thousand in the current year for police department facility upgrades and expenditures. Currently, the ending fund balance represents about 79% of the current year Police Fund's expenditures.

**FUND FINANCIAL ANALYSIS: PROPRIETARY FUNDS**

Proprietary funds are used to account for operations that are financed and operated in a manner like private business enterprises. The intent is that the costs for providing the services to the public on a continuing basis be financed primarily through user charges. These funds represent three segments of operations: Water, Sewer, and Storm Water (nonmajor).

**City of Sweet Home, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2024**

*Water Operations.* Water operations accounts for the operation of the City's water department and facilities. The net position of the Water Operations Fund increased by \$932 thousand. This was primarily caused by charges for service during the year of \$2.7 million which was in excess of expenses in the fund which totaled just \$1.8 million.

*Sewer Operations.* Sewer Operations accounts for the operation of the City's sewer utility and related facilities. The net position of the Sewer Operations Fund increased \$1.7 million. The increase was primarily due to expenses being lower than charges for service in addition to \$838 thousand in capital contributions received during the year, which was related to a grant received from Oregon Business Development Department for the Wastewater Treatment Plant Upgrades project.

**FUND BALANCES**

The following table reflects a summary of ending fund balances for governmental funds compared to the prior year. Details of this summary are presented in the Basic Financial Statements section of the audit report.

Table 3  
 Governmental Funds - Fund Balances  
 June 30,  
 (in thousands)

Major Funds	2024		2023		Compared to Prior Year	
	Amount	%	Amount	%	Change	%
General	\$ 3,333	24%	\$ 2,546	19%	\$ 787	31%
Public safety	3,144	23%	3,575	27%	(431)	(12%)
Non-major governmental funds	7,443	53%	7,053	54%	390	6%
Total fund balances	\$ 13,920	100%	\$ 13,174	100%	\$ 746	6%

The following table reflects a summary of ending fund net position for business-types activities compared to the prior year. Details of this summary are presented in the Financial Statement section of the audit report.

Table 4  
 Proprietary Funds - Fund Balances  
 June 30,  
 (in thousands)

Major Funds	2024		2023		Compared to Prior Year	
	Amount	%	Amount	%	Change	%
Water operations	\$ 5,713	18%	\$ 4,781	17%	\$ 932	19%
Sewer operations	24,544	80%	22,820	81%	1,724	8%
Non-major business-type funds	533	2%	456	2%	76	17%
Total fund net position	\$ 30,790	100%	\$ 28,057	100%	\$ 2,732	10%

**City of Sweet Home, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2024**

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The City Council and Budget Committee have maintained a desire for fund balances in the General Fund, Public Safety, Library to contain at least 90 days expenditure reserves each budget year. Maintaining these reserves ensures the funds remain on a solid footing while still being able to sustainably grow services where and when they are needed. The goal is also to maintain enough operating reserves until the first property tax receipts in November each year are received.

For all other funds revenue receipts are consistent. Water and sewer funds, for example generate revenue through utility payments from customers. These payments are made monthly and are static in revenue estimates. In these funds, efforts are made to maintain a similar 90-day reserve policy each budget year along with showing funds available for ongoing necessary capital project improvements.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

During the year, there was one supplemental budget in the general fund that increased appropriated expenditures and miscellaneous revenue in the general fund by \$650,000 each. This increase in appropriations for miscellaneous revenue and related expenditures was the result of a grant that was received from Community Services Consortium for the purpose of creating new shelter capacity and providing rapid re-housing services to the unsheltered within the City.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**CAPITAL ASSETS**

The City’s investment in capital assets for its governmental and business activities as of year-end was \$44 million (net of accumulated depreciation) which was an increase of about \$311 thousand over the prior year. This investment in capital assets includes land, construction in progress, building and improvements, equipment, and infrastructure.

Table 5  
Capital Assets at June 30,  
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land and improvements	\$ 3,534	\$ 3,534	\$ -	\$ -	\$ 3,534	\$ 3,534
Buildings	10,867	10,716	30,536	30,055	41,403	40,771
Equipment	2,258	2,147	1,197	834	3,455	2,981
Infrastructure	27,582	27,234	10,297	10,297	37,879	37,531
Construction in progress	489	489	17,489	16,616	17,978	17,105
Accumulated depreciation	(33,970)	(32,801)	(25,959)	(25,112)	(59,929)	(57,913)
Net capital assets	\$ 10,760	\$ 11,319	\$ 33,560	\$ 32,690	\$ 44,320	\$ 44,009

**City of Sweet Home, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2024**

The following table reconciles the changes in capital assets. Included within additions is the continuing work on the sewer system within business-type activities. Details of this summary are presented in the Basic Financial Statements section of the auditor report.

Table 6  
Changes in Capital Assets  
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
Beginning balance	\$	11,319	\$	32,690	\$	44,009
Additions		610		1,717		2,327
Depreciation		(1,169)		(847)		(2,016)
Ending balance	\$	<u>10,760</u>	\$	<u>33,560</u>	\$	<u>44,320</u>

The city remains focused on replacing aging equipment. Many capital assets have reached a point where maintenance and repairs are frequent and more costly than overall replacement. As the City continues to replace aged assets, reserves will ensure timely replacements once the equipment has reached its peak efficiency.

**LONG-TERM DEBT**

The City's long-term debt is summarized below. More detailed information can be found in the debt section of the audit report.

Table 7  
General Obligation Debt  
June 30,  
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
	Loans/leases	\$ 18	\$ 24	\$ 6,135	\$ 6,646	\$ 6,153
Bonds payable	-	-	4,185	4,800	4,185	4,800
Total	\$ 18	\$ 24	\$ 10,320	\$ 11,446	\$ 10,338	\$ 11,470

For the existing loans, final payments range from 2024 through the last payment in 2040. Looking forward into the future, the City has continued design work on a Sewer Treatment Plant that will begin in the coming years. The City is anticipating taking out additional debt to help finance this project as it gets closer.

**City of Sweet Home, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2024**

**MAJOR IN INITIATIVES**

Fiscal Stability – The City's General Fund is the most flexible fund with revenue receipts being generally unrestricted and can be spent on any piece of the City's operations. Existing expenditures in the General Fund include the operational expenses for the Municipal Court, Community Development, and city parks. Revenues are generated through a small permanent tax rate, state revenue sharing, franchise fees, and service fees/fines. The General Fund also receives transfers from operational funds for administrative costs and functions like financial services for accounts payable, accounts receivable, and payroll among many other services related to the City Manager's office and Human Resources support.

**FINANCIAL CONTACT**

The City's financial statements are designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact the City of Sweet Home at 3225 Main Street, Sweet Home, Oregon 97386.

## Basic Financial Statements

***Government-Wide Financial Statements***

**City of Sweet Home, Oregon**  
**Statement of Net Position**  
**June 30, 2024**

	Governmental Activities	Business-Type Activities	Totals
<b>Assets</b>			
Cash and investments	\$ 14,710,060	\$ 8,547,975	\$ 23,258,035
Accounts receivable	292,352	617,646	909,998
Property taxes receivable	218,642	-	218,642
Assessment liens receivable	139,651	-	139,651
Loans receivable	239,838	-	239,838
Inventories	-	96,168	96,168
Net OPEB asset	26,249	-	26,249
Nondepreciable capital assets	4,023,062	17,489,160	21,512,222
Depreciable capital assets, net	6,737,397	16,071,143	22,808,540
Total assets	<u>26,387,251</u>	<u>42,822,092</u>	<u>69,209,343</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	859,829	-	859,829
Deferred outflows related to OPEB	19,270	4,358	23,628
Total deferred outflows	<u>879,099</u>	<u>4,358</u>	<u>883,457</u>
<b>Liabilities</b>			
Accounts payable	714,232	757,398	1,471,630
Accrued payroll liabilities	334,264	34,935	369,199
Deposits payable	1,112	225,434	226,546
Accrued interest payable	-	42,587	42,587
Due within one year			
Long-term debt	6,498	1,181,076	1,187,574
Right to use - lease liability	10,498	38,663	49,161
Accrued compensated absences	223,033	51,019	274,052
Due in more than one year			
Long-term debt, net of premiums	10,996	9,578,313	9,589,309
OPEB Liability	122,096	30,097	152,193
Net pension liability	2,227,762	-	2,227,762
Right to use - lease liability	14,307	68,987	83,294
Total liabilities	<u>3,664,798</u>	<u>12,008,509</u>	<u>15,673,307</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows related to pensions	488,196	-	488,196
Deferred inflows related to OPEB	112,512	27,502	140,014
Total deferred inflows of resources	<u>600,708</u>	<u>27,502</u>	<u>628,210</u>
<b>Net Position</b>			
Net investment in capital assets	10,718,160	22,693,264	33,411,424
Restricted for			
Public safety	3,305,752	-	3,305,752
Construction	4,141,991	-	4,141,991
Community development	1,855,465	-	1,855,465
Library	575,622	-	575,622
Net OPEB asset	26,249	-	26,249
Unrestricted	<u>2,377,605</u>	<u>8,097,175</u>	<u>10,474,780</u>
Total net position	<u>\$ 23,000,844</u>	<u>\$ 30,790,439</u>	<u>\$ 53,791,283</u>

**The accompanying notes are an integral part of the financial statements.**

**City of Sweet Home, Oregon**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
<b>Functions/Programs</b>							
Governmental activities							
General government	\$ 3,429,342	\$ 938,185	\$ -	\$ -	\$ (2,491,157)	\$ -	\$ (2,491,157)
Public safety	3,750,690	184,371	2,000	-	(3,564,319)	-	(3,564,319)
Library	728,335	4,261	30,120	-	(693,954)	-	(693,954)
Parks	1,814,229	-	-	19,552	(1,794,677)	-	(1,794,677)
Community development	476,536	50,341	138,514	258,770	(28,911)	-	(28,911)
Transportation	729,670	15,660	-	107,183	(606,827)	-	(606,827)
Total governmental activities	<u>10,928,802</u>	<u>1,192,818</u>	<u>170,634</u>	<u>385,505</u>	<u>(9,179,845)</u>	<u>-</u>	<u>(9,179,845)</u>
Business-type activities							
Water	1,863,101	2,740,573	-	-	-	877,472	877,472
Sewer	2,299,233	3,148,166	-	837,679	-	1,686,612	1,686,612
Storm water	168,244	240,663	-	-	-	72,419	72,419
Total business-type activities	<u>4,330,578</u>	<u>6,129,402</u>	<u>-</u>	<u>837,679</u>	<u>-</u>	<u>2,636,503</u>	<u>2,636,503</u>
Total activities	<u>\$ 15,259,380</u>	<u>\$ 7,322,220</u>	<u>\$ 170,634</u>	<u>\$ 1,223,184</u>	<u>(9,179,845)</u>	<u>2,636,503</u>	<u>(6,543,342)</u>
<b>General Revenues</b>							
Property taxes					4,900,331	33,391	4,933,722
Franchise taxes					822,370	-	822,370
Intergovernmental					1,537,357	-	1,537,357
Miscellaneous					1,935,756	63,448	1,999,204
Total general revenues					<u>9,195,814</u>	<u>96,839</u>	<u>9,292,653</u>
Change in net position					15,969	2,733,342	2,749,311
Net position - beginning of year					<u>22,984,875</u>	<u>28,057,097</u>	<u>51,041,972</u>
Net position - end of year					<u>\$ 23,000,844</u>	<u>\$ 30,790,439</u>	<u>\$ 53,791,283</u>

**The accompanying notes are an integral part of the financial statements.**

***Fund Financial Statements***

**City of Sweet Home, Oregon**  
**Balance Sheet - Governmental Funds**  
**June 30, 2024**

		<u>Special Revenue</u>			
	<u>General</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	<u>Total</u>	
<b>Assets</b>					
Cash and investments	\$ 4,088,063	\$ 3,224,664	\$ 7,397,333	\$ 14,710,060	
Accounts receivable	1,490,599	-	109,670	1,600,269	
Property taxes receivable	32,971	161,598	24,073	218,642	
Assessment liens receivable	59,237	-	80,414	139,651	
Loans receivable	-	-	239,838	239,838	
Total assets	\$ 5,670,870	\$ 3,386,262	\$ 7,851,328	\$ 16,908,460	
 <b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
Liabilities					
Accounts payable	\$ 615,412	\$ 42,159	\$ 56,661	\$ 714,232	
Accrued payroll liabilities	288,344	38,351	7,569	334,264	
Deposits payable	1,112	-	-	1,112	
Total liabilities	904,868	80,510	64,230	1,049,608	
Deferred inflows of resources					
Unavailable revenue	1,432,849	161,598	344,324	1,938,771	
Fund balance					
Restricted for					
Public safety	-	3,144,154	-	3,144,154	
Community development	-	-	1,599,967	1,599,967	
Library	-	-	551,550	551,550	
Capital outlay	-	-	3,804,900	3,804,900	
Committed to					
Capital outlay	-	-	1,486,357	1,486,357	
Unassigned	3,333,153	-	-	3,333,153	
Total fund balance	3,333,153	3,144,154	7,442,774	13,920,081	
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,670,870	\$ 3,386,262	\$ 7,851,328	\$ 16,908,460	

**The accompanying notes are an integral part of the financial statements.**

**City of Sweet Home, Oregon**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2024**

**Fund Balances** \$ 13,920,081

The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current period expenditures are deferred in governmental funds.

Unavailable revenues	1,938,771
Court receivables, net of allowance	(1,307,917)

Capital and leased assets are not financial resources in governmental funds, but are reported in the Statement of Net Position at their net depreciable value.

Cost	44,730,293
Accumulated depreciation	(33,969,834)

All liabilities are reported in the Statement of Net Position. However, if they are not due and payable in the current period, they are not recorded in governmental funds.

Long-term debt	(42,299)
Accrued compensated absences	(223,033)
Net pension liability	(2,227,762)
Net OPEB liability	(95,847)

Deferred outflows/inflows of resources related to pensions and postemployment benefits are not financial resources/requirements in governmental funds, but are reported in the Statement of Net Position.

Deferred outflows of resources	879,099
Deferred inflows of resources	(600,708)

**Net Position of Governmental Activities** \$ 23,000,844

**City of Sweet Home, Oregon**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Governmental Funds**  
**For the Year Ended June 30, 2024**

	<u>Special Revenue</u>			<u>Total</u>
	<u>General Fund</u>	<u>Public Safety</u>	<u>Other Governmental Funds</u>	
<b>Revenues</b>				
Taxes and assessments	\$ 860,915	\$ 3,414,606	\$ 633,035	\$ 4,908,556
Licenses and permits	986,295	-	353,572	1,339,867
Charges for services	714,735	-	50,342	765,077
Intergovernmental	422,466	2,000	1,376,646	1,801,112
Fines and forfeitures	184,371	-	4,261	188,632
Miscellaneous	1,733,040	136,356	86,616	1,956,012
Total revenues	<u>4,901,822</u>	<u>3,552,962</u>	<u>2,504,472</u>	<u>10,959,256</u>
<b>Expenditures</b>				
Current				
General government	2,460,673	-	-	2,460,673
Library	-	-	728,972	728,972
Parks	435,902	-	-	435,902
Community development	871,397	-	516,799	1,388,196
Public safety	341,881	3,590,056	-	3,931,937
Transportation	-	-	718,774	718,774
Capital outlay	-	393,678	155,496	549,174
Total expenditures	<u>4,109,853</u>	<u>3,983,734</u>	<u>2,120,041</u>	<u>10,213,628</u>
Revenues over (under) expenditures	<u>791,969</u>	<u>(430,772)</u>	<u>384,431</u>	<u>745,628</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	313,000	313,000
Transfers out	(5,000)	-	(308,000)	(313,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	786,969	(430,772)	389,431	745,628
Fund balance, beginning of year	2,546,184	3,574,926	7,053,343	13,174,453
Fund balance, end of year	<u>\$ 3,333,153</u>	<u>\$ 3,144,154</u>	<u>\$ 7,442,774</u>	<u>\$ 13,920,081</u>

**The accompanying notes are an integral part of the financial statements.**

**City of Sweet Home, Oregon**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2024**

**Net Change in Fund Balances - Total Governmental Funds** \$ 745,628

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received. (14,484)

Governmental funds do not report expenditures for unpaid compensated absences since they do not require the use of current financial resources. However, the Statement of Activities reports such expenses when incurred, regardless of when settlement ultimately occurs. (16,947)

Capital outlays are reported as expenditures in governmental funds. However, the Statement of Activities allocates the cost of capital outlay over their estimated useful lives as depreciation expense.

Capital outlay expenditures 610,371  
 Depreciation (1,158,188)

Proceeds from the issuance of long-term debt provide current financial resources to governmental funds and are reported as revenues. In the same way, repayments of long-term debt use current financial resources and are reported as expenditures in governmental funds. However, neither the receipt of debt proceeds nor the payment of debt principal affect the Statement of Activities, but are reported as increases and decreases in noncurrent liabilities in the Statement of Net Position.

Capital and right to use leased assets paid 6,498

Current year PERS pension and OPEB expense related to the change in net pension liability, OPEB and related deferred inflows and outflows are reported as expenses in the Statement of Activities, but are not recorded as expenditures in the governmental funds. (156,909)

**Change in Net Position of Governmental Activities** \$ 15,969

**City of Sweet Home, Oregon**  
**Statement of Fund Net Position - Proprietary Funds**  
**June 30, 2024**

	Water Operations	Sewer Operations	Nonmajor Storm Water Operations	Total
<b>Assets</b>				
Current assets				
Cash and investments	\$ 3,297,007	\$ 4,734,502	\$ 516,466	\$ 8,547,975
Accounts receivable	228,535	361,635	27,476	617,646
Inventories	68,802	27,366	-	96,168
Total current assets	<u>3,594,344</u>	<u>5,123,503</u>	<u>543,942</u>	<u>9,261,789</u>
Noncurrent assets				
Nondepreciable capital assets	-	17,489,160	-	17,489,160
Depreciable capital assets, net	8,861,754	7,209,389	-	16,071,143
Total noncurrent assets	<u>8,861,754</u>	<u>24,698,549</u>	<u>-</u>	<u>33,560,303</u>
Total assets	<u>12,456,098</u>	<u>29,822,052</u>	<u>543,942</u>	<u>42,822,092</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to OPEB	<u>2,041</u>	<u>1,997</u>	<u>320</u>	<u>4,358</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	38,686	718,335	377	757,398
Accrued payroll liabilities	22,668	12,267	-	34,935
Deposits payable	225,434	-	-	225,434
Accrued interest payable	33,210	9,377	-	42,587
Current portion of long-term liabilities				
Long-term debt	391,076	790,000	-	1,181,076
Right to use - lease liability	15,368	23,295	-	38,663
Accrued compensated absences	25,602	19,344	6,073	51,019
Total current liabilities	<u>752,044</u>	<u>1,572,618</u>	<u>6,450</u>	<u>2,331,112</u>
Noncurrent liabilities				
Long-term debt, net of premiums	5,932,021	3,646,292	-	9,578,313
Right to use - lease liability	34,148	34,839	-	68,987
OPEB liability	14,096	13,792	2,209	30,097
Total noncurrent liabilities	<u>5,980,265</u>	<u>3,694,923</u>	<u>2,209</u>	<u>9,677,397</u>
Total liabilities	<u>6,732,309</u>	<u>5,267,541</u>	<u>8,659</u>	<u>12,008,509</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows related to OPEB	<u>12,880</u>	<u>12,603</u>	<u>2,019</u>	<u>27,502</u>
<b>Fund Net Position</b>				
Net investment in capital assets	2,489,141	20,204,123	-	22,693,264
Unrestricted	3,223,809	4,339,782	533,584	8,097,175
Total fund net position	<u>\$ 5,712,950</u>	<u>\$ 24,543,905</u>	<u>\$ 533,584</u>	<u>\$ 30,790,439</u>

The accompanying notes are an integral part of the financial statements.

**City of Sweet Home, Oregon**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position –**  
**Proprietary Funds**  
**For the Year Ended June 30, 2024**

	Water Operations	Sewer Operations	Nonmajor Storm Water Operations	Total
<b>Operating Revenues</b>				
Charges for services	\$ 2,740,573	\$ 3,148,166	\$ 240,663	\$ 6,129,402
Miscellaneous	<u>50,042</u>	<u>132</u>	<u>-</u>	<u>50,174</u>
Total operating revenues	<u>2,790,615</u>	<u>3,148,298</u>	<u>240,663</u>	<u>6,179,576</u>
<b>Operating Expenses</b>				
Personal services	697,837	660,922	106,032	1,464,791
Materials and services	694,489	1,107,753	62,212	1,864,454
Depreciation	349,070	456,564	-	805,634
Amortization	<u>18,006</u>	<u>23,296</u>	<u>-</u>	<u>41,302</u>
Total operating expenses	<u>1,759,402</u>	<u>2,248,535</u>	<u>168,244</u>	<u>4,176,181</u>
Operating income (loss)	<u>1,031,213</u>	<u>899,763</u>	<u>72,419</u>	<u>2,003,395</u>
<b>Nonoperating Revenues (Expenses)</b>				
Taxes and assessments	-	33,391	-	33,391
Investment revenue	4,036	4,238	5,000	13,274
Interest expense and amortization	<u>(103,699)</u>	<u>(50,698)</u>	<u>-</u>	<u>(154,397)</u>
Total nonoperating revenues (expenses)	<u>(99,663)</u>	<u>(13,069)</u>	<u>5,000</u>	<u>(107,732)</u>
Net income before contributions	931,550	886,694	77,419	1,895,663
Capital contributions	<u>-</u>	<u>837,679</u>	<u>-</u>	<u>837,679</u>
Change in fund net position	931,550	1,724,373	77,419	2,733,342
Fund net position, beginning of year	<u>4,781,400</u>	<u>22,819,532</u>	<u>456,165</u>	<u>28,057,097</u>
Fund net position, end of year	<u>\$ 5,712,950</u>	<u>\$ 24,543,905</u>	<u>\$ 533,584</u>	<u>\$ 30,790,439</u>

**The accompanying notes are an integral part of the financial statements.**

**City of Sweet Home, Oregon**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended June 30, 2024**

	Water Operations	Sewer Operations	Nonmajor Storm Water Operations	Totals
<b>Cash flows from operating activities</b>				
Collected from customers	\$ 2,860,316	\$ 3,140,558	\$ 234,097	\$ 6,234,971
Paid to suppliers	(1,119,583)	(3,193,145)	(89,083)	(4,401,811)
Paid to employees	<u>(703,284)</u>	<u>(635,723)</u>	<u>(97,230)</u>	<u>(1,436,237)</u>
Net cash provided by operating activities	<u>1,037,449</u>	<u>(688,310)</u>	<u>47,784</u>	<u>396,923</u>
<b>Cash flows from capital and related financing activities</b>				
Acquisition of capital assets	(283,008)	(1,436,630)	-	(1,719,638)
Principal paid on long-term debt	(323,922)	(789,070)	-	(1,112,992)
Contribution of capital	-	837,679	-	837,679
Interest paid	<u>(100,752)</u>	<u>(47,931)</u>	<u>-</u>	<u>(148,683)</u>
Net cash provided by (used in) capital and related financing activities	<u>(707,682)</u>	<u>(1,435,952)</u>	<u>-</u>	<u>(2,143,634)</u>
<b>Cash flows from investing activities</b>				
Interest on investments	<u>4,036</u>	<u>4,238</u>	<u>5,000</u>	<u>13,274</u>
Net cash provided by investing activities	<u>4,036</u>	<u>4,238</u>	<u>5,000</u>	<u>13,274</u>
Increase in cash and investments	333,803	(2,120,024)	52,784	(1,733,437)
Cash and investments, beginning of year	<u>2,963,204</u>	<u>6,854,526</u>	<u>463,682</u>	<u>10,281,412</u>
Cash and investments, end of year	<u>\$ 3,297,007</u>	<u>\$ 4,734,502</u>	<u>\$ 516,466</u>	<u>\$ 8,547,975</u>
<b>Reconciliation of operating income to cash flows from operating activities</b>				
Operating income (loss)	\$ 1,031,213	\$ 899,763	\$ 72,419	\$ 2,003,395
Depreciation	349,070	456,564	-	805,634
Amortization	18,006	23,296	-	41,302
Change in assets and liabilities				
Accounts receivable	65,981	(7,738)	(6,566)	51,677
Deferred outflows	135	47	(189)	(7)
Inventories	(24,723)	(134)	-	(24,857)
Accounts payable and accrued liabilities	(400,371)	(2,085,260)	(26,871)	(2,512,502)
Customer deposits payable	3,720	-	-	3,720
Accrued compensated absences	(10,732)	19,263	6,073	14,604
OPEB liability	4,222	4,515	1,616	10,353
Deferred inflows	<u>928</u>	<u>1,374</u>	<u>1,302</u>	<u>3,604</u>
Net cash provided by operating activities	<u>\$ 1,037,449</u>	<u>\$ (688,310)</u>	<u>\$ 47,784</u>	<u>\$ 396,923</u>

**The accompanying notes are an integral part of the financial statements.**

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**1) Summary of Significant Accounting Policies**

The City of Sweet Home in Linn County, Oregon was incorporated as a municipal corporation in 1893 under the name of “City of Sweet Home.” The City of Sweet Home charter of 1986 was approved by the voters on June 24, 1986.

The government of the City of Sweet Home is vested in a City Council. The Council is composed of seven members elected at large at each biennial general election. The three council members who receive the highest number of votes serve four-year terms and the councilor who receives the next highest number of votes serves for a two-year term. The Mayor is elected by the other council members after each biennial general election for a two-year term. The City Manager, City Attorney, and Municipal Judge are appointed by and serve at the pleasure of the City Council. The City Manager is selected by the Council as the administrative head of the city government.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

*Government-wide financial statements* display information about the reporting government as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

*Fund financial statements* display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the City has governmental (general, special revenue, capital projects and debt service) and proprietary type (enterprise and internal service) funds. Major individual governmental funds, and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are consolidated into a single column within each fund type in the

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

financial section of the basic financial statements and are detailed in the other supplementary information. Internal service funds are reported in a single column in the proprietary fund financial statements.

Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenses. The various funds are reported by generic classification within the financial statements.

The model sets forth minimum criteria (percentage of the assets liabilities, revenues or expenditures of either fund category or the government and enterprise combined) for the determination of major funds.

The City reports the following major governmental funds:

*General Fund* - this fund is used to account for all financial resources except those required to be accounted for in another fund. Primary sources of revenue are property taxes, state shared revenues, and licenses and permits. Primary expenditures are made for public safety, parks and community services and general government.

*Special Revenue Funds*

*Public Safety Fund* - this fund is used to account for the serial property tax levy approved by voters every five years to finance police and dispatch services.

The City reports the following major proprietary funds:

*Water Operations* - The water operations fund is used to account for the acquisition, operations, and maintenance of the City owned water utility system, which is funded primarily through user fees.

*Sewer Operations* - The sewer operations fund is used to account for the acquisition, operations, and maintenance of the City owned sewer utility system, which is funded primarily through user fees.

Additionally, the City reports nonmajor funds within the governmental fund type:

*Special Revenue Funds* - These funds are used to account for proceeds of specific revenue sources that are earmarked for specific purposes including transient room tax, forfeiture, and library operations. Principal resources include property taxes, intergovernmental revenues, room taxes, and charges for services.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

*Capital Projects Funds* – These funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities. Principal resources include system development charges used for infrastructure and other various capital projects.

The City reports the following nonmajor enterprise funds:

*Storm Water Operations* – The operations fund is used to account for the acquisition, operations, and maintenance of the City’s storm water drainage system, which is funded primarily through user fees and system development charges.

Fund Balance

The fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Although not a major impact on the financial statements, Governmental Fund type fund balances are now reported in the following classifications. Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the City Council takes formal action that places specific constraints on how the resources may be used. The City Council can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the City’s intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the City Council approves which resources should be “reserved” during the adoption of the annual budget. The City’s Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the City’s Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When expenditures are paid for purposes in which both net position – restricted and net position – unrestricted are available, the City deems net position – restricted to be spent first.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenues sources” means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements.

Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide financial statements and the proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the statement of net position. Net position is segregated into investment in capital assets, net of related debt, restricted and unrestricted components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. “Available” is defined as being collectible within the current period or soon enough thereafter (30 days) to be used to liquidate liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are franchise fees, licenses, interest revenue and charges for services. Fines and permits and property taxes revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Enterprise funds distinguish between operating revenues and expenses and nonoperating items. Operating revenues and expenses result from providing services to customers in connection with ongoing utility operations. The principal operating revenues are charges to customers for service. Operating expenses include payroll and related costs, materials and supplies, and capital outlay. All revenues not considered operating are reported as nonoperating items.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues, and expenses for the reporting period. Actual results may differ from such estimates.

Cash and Investments

Investments, included in cash and investments, are carried at cost which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider cash and cash equivalents to include the cash and investment common pool. These amounts have the general characteristics of demand deposit accounts in that the proprietary funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Receivables and Unavailable Revenues

Receivables for state, county, and local shared revenues, included in accounts receivable, are recorded as revenue in the governmental funds as earned.

Receivables of the enterprise funds are recorded as revenue as earned.

Property taxes receivable for the governmental fund types are recognized as revenues if they are collected within thirty days of fiscal year-end. Uncollected property taxes are offset by unavailable revenue and, accordingly, have not been recorded as revenue. Real and personal property taxes are levied upon all taxable property within the City and become liens against the property as of July 1 of each year and are payable in three installments which are due on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Property taxes receivable by the City represent the City's allocated share of delinquent property taxes and other amounts to be collected from property owners within Linn County, Oregon.

Assessment liens in the governmental fund types are recognized as receivables at the time property owners are assessed for property improvements. All assessments receivable are offset by a deferred revenue account and, accordingly, have not been recorded as revenue.

Interest earned on assessments in the governmental fund types is accrued when due.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Inventory

Inventories of supplies in the enterprise funds are stated at cost (first-in, first-out basis) and are charged to expense as used.

Capital Assets

Capital assets are stated at cost or estimated historical cost. Donated assets are recorded at fair market value at date of donation. Estimated fair market value of donated assets is determined based on engineering estimates of current cost or price indexed cost.

Normal maintenance and repairs are charged to operations as incurred. Major additions, improvements and replacements are capitalized. Gains or losses from sales or retirements of fixed assets are included in operations.

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, infrastructure, and other tangible and intangible assets costing over \$5,000 used in operations that have initial useful lives extending beyond a single reporting period. Infrastructure are those capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. Infrastructure reported in business-type activities consists of water, storm water, and sewer collection systems.

Capital assets are depreciated unless they are inexhaustible in nature (e.g., land and right-of-ways). Depreciation is an accounting process to allocate the cost of capital assets to expense in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair market value, nor are capital assets, net of accumulated depreciation, intended to represent an estimate of the current condition of the assets, or the maintenance requirements needed to maintain the assets at their current level of condition.

Depreciation is computed over the estimated useful lives of the capital assets. All estimates of useful lives are based on actual experience by City departments with identical or similar capital assets. Depreciation is calculated on the straight-line basis, except for infrastructure and improvements other than buildings reported in the governmental activities column of the government-wide financial statements, which are calculated using a composite depreciation method. The estimated useful lives of the various categories of assets are as follows:

Buildings	30-50 years
Improvements other than buildings	20 years
Infrastructure	20-40 years
Equipment	3-15 years

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Upon disposal of capital assets, cost and accumulated depreciation are removed from the accounts and, if appropriate, a gain or loss on the disposal is recognized. In accordance with the composite depreciation method, no gain or loss is recorded upon disposal, but rather, cost is removed from the capital asset account and charged to the accumulated depreciation account.

Long-Term Obligations

In the government-wide financial statements, and in proprietary fund types, long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Issuance costs are expensed.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs at the time of issuance. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The City reports deferred outflows of resources related to pensions and other post-employment benefits.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. The City reports deferred inflows related to pensions and other post-employment benefits for changes in projected earnings versus actual earnings and contribution versus proportionate share of contributions.

The third instance of deferred inflows arises only under a modified accrual basis of accounting. Accordingly, *unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Pension

The City reports its proportionate share of the Net Pension Liability of the Oregon Public Employees Retirement System (OPERS). A negative Net Pension Liability is reported as a Net Pension Asset. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

The City reports two components other than pensions (OPEB) – Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA) and a single-employer defined benefit postemployment health plan administered by Citycounty Insurance Services (CIS).

The City reports its proportionate share of the Oregon Public Employees Retirement System Retiree Health Insurance Account (OPERS RHIA). A negative OPEB liability is reported as an OPEB asset. For purposes of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of OPERS RHIA and additions to/deductions from OPERS RHIA's fiduciary net position have been determined on the same basis as they are reported by OPERS RHIA. For this purpose, the benefit payments are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The City reports an OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to the implicit subsidy arising from the City's single-employer defined benefit postemployment health plan administered by CIS. For the purpose of measuring the City's OPEB liability or asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on an actuarial valuation provided by CIS. Benefit payments are recognized when due and payable in accordance with benefit terms.

Accrued Compensated Absences

Accumulated vested vacation pay is accrued in the government-wide and proprietary funds as it is earned by employees. In the governmental fund types the amounts, if any, expected to be liquidated with expendable available resources are accrued as liabilities of the funds. Accumulated sick leave does not vest and is therefore recorded in all funds when leave is taken.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Encumbrances

The City does not utilize encumbrances.

Budget and Budgetary Accounting

A budget is prepared for each fund in accordance with the modified accrual basis of accounting with certain modifications and legal requirements set forth in the Oregon Local Budget Law.

The City begins its budgeting process after City Council holds a work session in January at which goals and objectives are discussed for the upcoming year. Utilizing the goals and objectives adopted by City Council, city staff develops a proposed budget in early spring which is presented to the Budget Committee in late spring. Following a series of public meetings with the Budget Committee an Approved Budget is sent to City Council for adoption at a Public Hearing at the end of June.

City Council adopts the budget, makes appropriations, and declares the tax levies by resolution no later than June 30. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The City established the levels of budgetary control at the personal services, materials and services, capital outlay, operating contingencies, debt service, and all other requirement levels for all funds except the General Fund, in which budgetary controls are established at the departmental operations level, capital outlay and contingency. Management is allowed to adjust budget numbers between services levels within funds, while transfers outside of funds, appropriation of unexpected revenues and use of contingencies require Council action through the supplemental budget process.

Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in a local newspaper and approval by the City Council. City Council must authorize all appropriation transfers and supplementary budgetary appropriations. With the approval of the supplemental budget during the year, budget amounts shown in the general-purpose financial statements have been revised since the original budget amounts were adopted. All annual appropriations lapse at fiscal year-end.

A detailed budget document that contains more specific information on all funds, their operational purposes, their levels of budgetary controls and historical data is made available to the public and used constantly by the City for its administration control purposes.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**2) Cash and Investments**

Cash and investments are comprised of the following at June 30, 2024:

	Carrying Value	Fair Value
Cash		
Cash on hand	\$ 3,216	\$ 3,216
Deposits with financial institutions	510,159	510,159
Investments		
Local Government Investment Pool	18,419,327	18,419,327
Corporate bonds	579,374	579,374
Municipal bonds	280,312	280,312
Government agency securities - U.S.	190,939	190,939
U.S. treasury notes and bonds	2,985,147	2,985,147
Other	289,561	289,561
	\$ 23,258,035	\$ 23,258,035

Deposits

The book balance of the City’s bank deposits with various financial institutions was \$510,159 and the bank balance was \$513,710 at year-end. The difference is due to transactions in process. Deposits are secured to legal limits by federal deposit insurance. The remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the City’s deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City’s deposits with financial institutions for up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all time deposit and savings accounts at each financial institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program. The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2024, \$263,710 of the City’s bank balances were covered by the PFCP.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Custodial Credit Risk – Investments

The State Treasurer of the State of Oregon maintains the Oregon Short Term Fund, of which the Local Government Investment Pool (LGIP) is part. Participation by local governments is voluntary. At June 30, 2024, the carrying value of the position in the Oregon State Treasurer’s Short Term Investment Pool approximates fair value. The investment in the Oregon Short Term Fund is not subject to risk evaluation. Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

For an investment, this is the risk that, in the event of a failure of the counterparty, the City would not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. Currently, the City’s investments are limited to the Local Government Investment Pool (LGIP).

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of or has control of any fund. The LGIP is commingled with the State’s short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP.

These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. The LGIP is not rated for credit quality.

Fair Value Measurements

Fair value is defined as the price that would be received at the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes fair value measurements within the hierarchy established by GASB Statement 72. This hierarchy defines three levels of inputs used to assess fair value which allows financial statement users to identify the level of reliability and determine variance risk between actual amounts received during a sale of assets or transfer of liabilities to that which is reported in the financial statements for the measurement date.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
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The classification of securities within this fair value hierarchy is based on activity level in the market for the security type, and the inputs used to determine their fair value as follows: Level 1 – Unadjusted quoted prices for identical instruments in active markets; Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable based on market data obtained from sources independent of the reporting entity; and Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable (based on the best information available regarding assumptions market participants would use in pricing the asset). As of June 30, 2024, the City’s investments in corporate and municipal bonds are classified as level 2.

**3) Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

*Governmental Activities*

	Balances June 30, 2023	Increases	Decreases	Balances June 30, 2024
<b>Nondepreciable Capital Assets</b>				
Land and improvements	\$ 3,534,180	\$ -	\$ -	\$ 3,534,180
Construction in progress	488,882	-	-	488,882
Total nondepreciable capital assets	<u>4,023,062</u>	<u>-</u>	<u>-</u>	<u>4,023,062</u>
<b>Depreciable Capital and Leased Assets</b>				
Buildings	10,715,922	151,559	-	10,867,481
Equipment	2,094,380	111,336	-	2,205,716
Infrastructure	27,234,068	347,476	-	27,581,544
Right to use leased assets	52,490	-	-	52,490
Total depreciable capital and leased assets	<u>40,096,860</u>	<u>610,371</u>	<u>-</u>	<u>40,707,231</u>
<b>Capital and Leased Assets Depreciation and Amortization</b>				
Buildings	(6,662,538)	(267,898)	-	(6,930,436)
Equipment	(1,673,645)	(209,438)	-	(1,883,083)
Infrastructure	(24,447,778)	(680,852)	-	(25,128,630)
Right to use leased assets - accumulated amortization	(17,187)	(10,498)	-	(27,685)
Total capital and leased assets asset accumulated depreciation/amortization	<u>(32,801,148)</u>	<u>(1,168,686)</u>	<u>-</u>	<u>(33,969,834)</u>
Depreciable capital assets, net	<u>7,295,712</u>	<u>(558,315)</u>	<u>-</u>	<u>6,737,397</u>
Governmental activities capital assets, net	<u>\$ 11,318,774</u>	<u>\$ (558,315)</u>	<u>\$ -</u>	<u>\$ 10,760,459</u>

Depreciation and amortization expense in the amount of \$1,168,686 was charged to general government on the statement of activities.

**City of Sweet Home, Oregon**  
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*Business-Type Activities*

	Balances June 30, 2023	Increases	Decreases	Balances June 30, 2024
<b>Nondepreciable Capital Assets</b>				
Construction in progress-sewer	\$ 16,615,920	\$ 873,240	\$ -	\$ 17,489,160
Total nondepreciable capital assets	<u>16,615,920</u>	<u>873,240</u>	<u>-</u>	<u>17,489,160</u>
<b>Depreciable Capital and Leased Assets</b>				
Equipment - water	268,259	241,029	-	509,288
Equipment - sewer	411,655	82,162	-	493,817
Equipment - storm water	80	-	-	80
Water facilities	12,889,741	-	-	12,889,741
Sewer facilities	17,164,958	481,228	-	17,646,186
Storm water infrastructure	10,296,700	-	-	10,296,700
Right to use leased assets	154,678	39,571	-	194,249
Total depreciable capital and leased assets	<u>41,186,071</u>	<u>843,990</u>	<u>-</u>	<u>42,030,061</u>
<b>Capital and Leased Assets Depreciation and Amortization</b>				
Equipment - water	(117,940)	(26,826)	-	(144,766)
Equipment - sewer	(411,655)	(41,166)	-	(452,821)
Equipment - storm water	(80)	-	-	(80)
Water facilities	(4,119,781)	(322,244)	-	(4,442,025)
Sewer facilities	(10,120,529)	(415,398)	-	(10,535,927)
Storm water infrastructure	(10,296,700)	-	-	(10,296,700)
Right to use leased assets - accumulated amortization	(45,298)	(41,301)	-	(86,599)
Total capital and leased assets accumulated depreciation/amortization	<u>(25,111,983)</u>	<u>(846,935)</u>	<u>-</u>	<u>(25,958,918)</u>
Depreciable capital assets, net	<u>16,074,088</u>	<u>(2,945)</u>	<u>-</u>	<u>16,071,143</u>
Business-type activities capital assets, net	<u>\$ 32,690,008</u>	<u>\$ 870,295</u>	<u>\$ -</u>	<u>\$ 33,560,303</u>

Depreciation of \$805,634 was charged to business-type activities in the same amounts as shown.

Amortization was charged to business-type activities in the following amounts:

Water	\$ 18,006
Sewer	23,295
Total amortization expense	<u>\$ 41,301</u>

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**4) Long-Term Debt**

Long-term debt transactions for the year were as follows:

	Outstanding June 30, 2023	Issued	Matured/ Redeemed During Year	Outstanding June 30, 2024	Due Within One Year
<b>Governmental activities</b>					
Direct borrowings - leases	\$ 23,992	\$ -	\$ (6,498)	\$ 17,494	\$ 6,498
<b>Business-type activities</b>					
Direct borrowings - bonds	\$ 11,421,807	\$ -	\$ (1,102,207)	\$ 10,319,600	\$ 1,174,578
Direct borrowings - leases	24,378	-	(6,498)	17,880	6,498
Bond premiums	460,264	-	(38,355)	421,909	-
	<u>\$ 11,906,449</u>	<u>\$ -</u>	<u>\$ (1,147,060)</u>	<u>\$ 10,759,389</u>	<u>\$ 1,181,076</u>

*Governmental Activities - Direct Borrowings*

Capital Lease - Enterprise: In January 2021, the City entered into an agreement with Enterprise to finance the lease of a 2021 Ford F-350. The City will repay this amount over a five year period in annual payments of \$7,976, including 4.38% interest. The lease is secured by equipment. In the event of default, the equipment may be repossessed.

\$ 17,494

Annual debt service requirements to maturity for capital leases are as follows:

Fiscal Year Ending June 30	Payments
2025	\$ 6,498
2026	6,498
2027	<u>4,498</u>
	<u>\$ 17,494</u>

*Business-Type Activities - Direct Borrowings*

On September 22, 2004, the City signed a \$4,000,000 loan with Oregon Economic and Community Development Department to finance the planning, design and construction of river intake and transmission lines, two pump stations, a new 6,000 square-foot building, a filter, a disinfection contact tank, structural improvements to existing buildings, a new backwash pond, a clear well and plumbing and electrical improvements. On March 10, 2009, the City signed an amendment bringing the total

**City of Sweet Home, Oregon**  
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loan amount to \$7,500,000. This loan was made under a promissory note and a related loan agreement under which the City has pledged revenue of its Water Fund and also its taxing power under Article XI, Section 11 of the Constitution of the State of Oregon. Interest is set at 1.00% per annum. The State of Oregon has assigned the City's obligations under this loan agreement to a trustee under the State's bond indenture as security for the bonds issued by the State of Oregon. Funds will be disbursed from the State's Clean Water State Revolving Loan Fund. Final payment is scheduled for 2039-40. In the event of default, the loan becomes immediately due and payable.

\$ 4,134,600

On September 22, 2004, the City signed a \$1,030,000 loan with Oregon Economic and Community Development Department for costs associated with the construction of a new water treatment facility. The City subsequently signed an amendment for an additional \$3,000,000, bringing the total loan amount to \$4,030,000. Interest on this loan is set at 3.56%. In the event of default, the loan becomes immediately due and payable.

\$ 2,000,000

In March 2021, the City issued Full Faith and Credit Refunding Obligations, Series 2021 to provide funds for advance refunding of three water and sewer improvement notes with the Oregon Department of Environmental Quality totaling \$6,162,781 at the time of refunding. The \$5,780,000 issue closed on March 16, 2021, at an interest rate of 3.00% maturing in 2035. Net present value of the savings, due to the lower interest rate on the refunding bonds, is \$768,741.

\$ 4,185,000

Annual debt service requirements to maturity for bonds payable are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 1,174,578	\$ 156,621	\$ 1,331,199
2026	946,974	137,125	1,084,099
2027	954,394	120,981	1,075,375
2028	966,837	104,587	1,071,424
2029	979,306	87,868	1,067,174
2030-2034	3,459,427	236,367	3,695,794
2035-2039	1,559,945	57,824	1,617,769
2040	<u>278,139</u>	<u>2,782</u>	<u>280,921</u>
	<u>\$ 10,319,600</u>	<u>\$ 904,155</u>	<u>\$ 11,223,755</u>

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Annual debt service requirements to maturity for capital leases are as follows:

Fiscal Year Ending June 30	Payments
2025	\$ 6,498
2026	6,498
2027	4,884
	<u>\$ 17,880</u>

**5) Right-To-Use – Leases Payable**

The City has lease agreements for eight vehicles with various payment amounts and expiration dates. The yearly payments in place at June 30, 2024, total \$63,640 per year, with the newest lease expiring in 2028. The lease payable was calculated using a discount rate of 1.57%.

As of and for the year ended June 30, 2024, the City’s lease payable activity was as follows:

	Outstanding June 30, 2023	Issued	Matured/ Redeemed During Year	Outstanding June 30, 2024	Due Within One Year
Governmental activities					
Vehicle leases	\$ 35,303	\$ -	\$ (10,498)	\$ 24,805	\$ 10,498
Business-type activities					
Vehicle leases	\$ 109,381	\$ 39,571	\$ (41,302)	\$ 107,650	\$ 38,663

At June 30, 2024, future principal and interest payments for the lease payables are as follows:

Fiscal Year Ending June 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 10,498	\$ 2,554	\$ 38,663	\$ 11,232
2026	10,498	2,554	38,664	7,917
2027	3,809	928	25,047	7,456
2028	-	-	5,276	1,527
	<u>\$ 24,805</u>	<u>\$ 6,036</u>	<u>\$ 107,650</u>	<u>\$ 28,132</u>

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
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**6) Pension Plan – Oregon Public Employees Retirement System**

**Plan Description**

Some of the City's employees are members in the Oregon Public Employees Retirement System (OPERS); a cost-sharing multiple-employer defined benefit pension plan that acts as a common investment and administrative agent for government units in the State of Oregon. Employees hired before August 29, 2003, belong to the Tier One/Tier Two Retirement Benefit Program (established pursuant to ORS Chapter 238), while employees hired on or after August 29, 2003, belong to the OPSRP Pension Program (established pursuant to ORS Chapter 238A). OPERS produces an independently audited ACFR which can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

**Benefits Provided**

Tier One/Tier Two Retirement Benefit

*Pension Benefits.* The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0% for police and fire employees, 1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at a minimum retirement age for a service retirement allowance if he or she has had contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

**City of Sweet Home, Oregon**  
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*Death Benefits.* Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

*Disability Benefits.* A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefit regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

*Benefit Changes After Retirement.* Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and \$750 plus 0.15% on annual benefits above \$60,000.

OPSRP Pension Program

*Pension Benefits.* The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated by formula for members who attain normal retirement age. For general service members, 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. For police and fire members, 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

**City of Sweet Home, Oregon**  
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A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and if the pension program is terminated, the date on which termination becomes effective.

*Death Benefits.* Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

*Disability Benefits.* A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

*Benefit Changes After Retirement.* Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and \$750 plus 0.15% on annual benefits above \$60,000.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2021, actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. The City's contribution rates for the period were 21.12% for Tier One/Tier Two members, 11.08% for OPSRP General Service members, and 15.87% for OPSRP Police and Fire members. The City's total contributions exclusive of the 6% "pick-up" were \$206,663.

Covered employees are required to contribute 6% of their salary to the Plan, but the employer is allowed to pay any or all of the employees' contribution in addition to the required employers' contribution. The City has elected to contribute the 6% "pick-up" or \$79,833 of the employees' contribution.

**City of Sweet Home, Oregon**  
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*Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2024, the City reported a liability of \$2,227,762 for its proportionate share of the OPERS net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the June 30, 2023 and 2022, measurement dates, the City's proportion was 0.01189% and 0.01019%, respectively.

For the year ended June 30, 2024, the City recognized pension expense of \$163,566. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 108,944	\$ 8,833
Changes of assumptions	197,901	1,476
Net difference between projected and actual earnings on investments	40,042	-
Changes in proportionate share	306,279	56,295
Differences between employer contributions and employer's proportionate share of system contributions	-	421,592
Contributions subsequent to measurement date	206,663	-
Total	\$ 859,829	\$ 488,196

Deferred outflows of resources related to pensions of \$206,663 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the subsequent fiscal year. Other amounts reported as net deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,		
2025		\$ 12,300
2026		(104,306)
2027		181,243
2028		63,687
2029		12,046
Total		\$ 164,970

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
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Actuarial Methods and Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.40%
Investment Rate of Return	6.90%
Projected Salary Increases	3.40% overall payroll growth; salaries for individuals are assumed to grow at 3.40% plus assumed rates of merit/longevity increases based on service
Mortality	<p><i>Healthy retirees and beneficiaries:</i></p> <p>Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i></p> <p>PUB-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><i>Disabled retirees:</i></p> <p>PUB-2010 Disable Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

(Source: June 30, 2023, Oregon PERS ACFR; Table 25; Page 89)

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 experience study which reviewed experience for the four-year period ending on December 31, 2020.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
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*Long-Term Expected Rate of Return*

<b><u>Long-Term Expected Rate of Return</u></b> <sup>1</sup>				
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Annual Arithmetic Return</b> <sup>2</sup>	<b>20-Year Annualized Geometric Mean</b>	<b>Annual Standard Deviation</b>
Global Equity	27.50 %	8.57 %	7.07 %	17.99 %
Private Equity	25.50	12.89	8.83	30.00
Core Fixed Income	25.00	4.59	4.50	4.22
Real Estate	12.25	6.90	5.83	15.13
Master Limited Partnerships	0.75	9.41	6.02	27.04
Infrastructure	1.50	7.88	6.51	17.11
Hedge Fund of Funds - Multistrategy	1.25	6.81	6.27	9.04
Hedge Fund Equity - Hedge	0.63	7.39	6.48	12.04
Hedge Fund - Macro	5.62	5.44	4.83	7.49
Assumed Inflation - Mean			2.35 %	1.41 %

<sup>1</sup> Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on January 25, 2023.  
<sup>2</sup> The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

(Source: June 30, 2023, Oregon PERS ACFR; Table 31; Page 92)

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate

The following presents the City’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.90%, as well as what the City’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 3,679,844	\$ 2,227,762	\$ 1,012,524

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued OPERS financial report.

**7) Defined Contribution Pension Plan**

Plan Description

Under the ICMA IRC Section 401 defined contribution pension plan agreement for all full-time general and emergency services employees who are union members and not covered by another retirement plan, the City’s contribution rate is 12% of the employee’s salary. There is no mandatory or voluntary employee contribution, and the plan does not provide for employer “pick-up” of any employee contributions. The City’s contribution to this plan for fiscal year ended June 30, 2024, totaled \$73,832 on \$1,330,545 of covered payroll.

Under the ICMA IRC Section 401 defined contribution pension plan agreement for non-contractual employees the City’s contribution rate is 15.7% of the non-contractual employee’s salary. The non-contractual employees also have a mandatory 1.0% contribution based on their salary. The City’s contribution to the money purchase pension plan for the non-contractual employees for the fiscal year ended June 30, 2024, was \$206,663 on \$1,330,545 covered non-contractual City payroll.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Under the ICMA Pension Plans there is no minimum age requirement and there is a six-month period of service requirement for participation. The normal retirement age under this pension plan is age 65. There is no minimum vesting requirement under the plan and employees vest as follows:

Years of Service Completed	Specified Percent Vesting
1 and 2	-
3	50 %
4	75%
5	100%

Deferred Compensation

The City makes available an IRC Section 457 deferred compensation plan through the ICMA Retirement Corporation for all employees. Employee participation is voluntary, and the City does not make any contribution to the plan.

**8) Postemployment Benefits Other Than Pensions**

The other postemployment benefits (OPEB) for the City combines two separate plans. The City provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan.

Financial Statement Presentation

The City's two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB on Financials
Net OPEB asset	\$ -	\$ 26,249	\$ 26,249
Deferred outflows of resources			
Contributions after measurement date	1,676	153	1,829
Differences between expected and actual experience	12,793	-	12,793
Differences between expected and actual earnings	-	74	74
Changes in proportionate share	-	1,362	1,362
Change in assumptions	7,570	-	7,570
Total outflows of resources	22,039	1,589	23,628
Total OPEB liability	(152,193)	-	(152,193)
Deferred inflows of resources			
Differences between expected and actual experience	(111,406)	(659)	(112,065)
Change in assumptions or experience	(27,666)	(283)	(27,949)
	(139,072)	(942)	(140,014)
OPEB expense/(income)			
(Included in program expenses on statement of activities)	(6,657)	13,949	7,292

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**Implicit Rate Subsidy**

*Plan Description*

The City's single-employer defined benefit postemployment healthcare plan is administered by Citycounty Insurance Services (CIS). Benefit provisions are established through negotiations between the City and representatives of City or through resolutions passed by City Council. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The City's postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained by writing to the CIS Main Office, 1212 Court Street NE, Salem OR 97301.

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	1	
Active employees	55	
	56	

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City's total OPEB liability of \$152,193 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022. For the fiscal year ended June 30, 2024, the City recognized an OPEB expense from this plan of \$7,292. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected an actual experience	\$ 12,793	\$ (111,406)
Changes of assumptions and inputs	7,570	(27,666)
Contributions subsequent to measurement date	1,676	-
Total	\$ 22,039	\$ (139,072)

Deferred outflows of resources related to OPEB of \$1,676 resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2025.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30		
2025	\$	(13,237)
2026		(12,018)
2027		(16,087)
2028		(19,393)
2029		(17,813)
Thereafter		(40,161)
Total	\$	(118,709)

Actuarial Assumptions and Other Inputs

The total OPEB liability for the June 30, 2022, valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified: inflation rate of 2.50%, projected salary increases of 3.50%, discount rate of 2.16%, medical and vision varies between 7.00% and 5.00% (due to the timing of the excise tax scheduled to affect health care benefits), dental at 4.50%, and mortality rates based on the RP-2014 healthy annuitant, sex-distinct, generational with unisex, Social Security Data Scale, with collar adjustments and setbacks.

The discount rate was based on Bond Buyer 20-Year General Obligation Bond Index.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2023	\$ 131,165
Changes for the year	
Service cost	18,135
Interest on total OPEB liability	5,274
Effect of assumptions changes or inputs	(1,736)
Benefit payments	(645)
Balance as of June 30, 2024	\$ 152,193

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Sensitivity of the Total OPEB Liability

The following presents the City’s total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

**Discount Rate**

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 168,682	\$ 152,193	\$ 137,138

**Healthcare Cost Trend**

	1% Decrease (3.25% decreasing to 2.75%)	Current Healthcare Trend Rate (4.25% decreasing to 3.75%)	1% Increase (5.25% decreasing to 4.75%)
Total OPEB Liability	\$ 129,715	\$ 152,193	\$ 179,371

**PERS Retirement Health Insurance Account**

Plan Description

The City contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

Benefits Provided

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Contributions

PERS funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2020, actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. The City's contribution rates for the period were 0.00% for Tier One/Tier Two members, and 0.00% for OPSRP members. The City's total for the year ended June 30, 2024, contributions was \$26.

OPEB Assets, Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the City reported an asset of \$26,249 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2023, and was determined by an actuarial valuation as of December 31, 2021, rolled forward to June 30, 2023. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2023, the City's proportionate share was 0.00717%, which is an increase from its proportion of 0.00731% as of June 30, 2022.

For the year ended June 30, 2024, the City recognized OPEB expense from this plan of \$7,292. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 659
Changes of assumptions	-	283
Net difference between projected and actual earnings	74	-
Changes in proportionate share	1,362	-
Contributions subsequent to the MD	153	-
Total	\$ 1,589	\$ 942

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

Deferred outflows of resources related to OPEB of \$153 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30	
2025	\$ 107
2026	(930)
2027	970
2028	347
Total	<u>\$ 494</u>

Actuarial Methods and Assumptions

See OPERS Pension Plan footnote for additional information on actuarial assumptions and methods, the long-term expected rate of return, and the discount rate.

Sensitivity of the Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.90%) or 1 percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Net OPEB Liability (Asset)	\$ (23,861)	\$ (26,249)	\$ (28,299)

**OPEB Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**9) Commitments and Contingencies**

The City purchases insurance through City county Insurance Services to cover all commonly insurable risks, which includes property damage and liability. Employee bonds are covered through another commercial insurance provider. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years have exceeded policy coverage.

From time to time, the City is a defendant in various legal proceedings. Management believes any losses arising from these actions will not materially affect the City's financial position.

**10) Transfers**

Interfund transfers on a budgetary basis for the year ended June 30, 2024, consisted of the following amounts:

Fund Name	Transfers In	Transfers Out
General	\$ -	\$ 5,000
Nonmajor governmental	<u>313,000</u>	<u>308,000</u>
	<u>\$ 313,000</u>	<u>\$ 313,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenues restricted to debt service from the funds collecting the revenues to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**City of Sweet Home, Oregon**  
**Notes to Basic Financial Statements**  
**June 30, 2024**

**11) Expenditures In Excess of Appropriations**

Oregon law prohibits expenditures in excess of Council approved appropriations. Expenditures in excess of appropriations in individual funds for the year ended June 30, 2024, occurred as follows:

Fund Name	Budget	Actual	Variance
General			
Finance	\$ 631,000	\$ 644,162	\$ (13,162)
Capital outlay	200,000	287,835	(87,835)
Community Center			
Materials and services	43,000	43,659	(659)
Water			
Water distribution operations	717,000	740,815	(23,815)
Sewer			
Capital outlay	1,055,000	1,440,632	(385,632)
Debt service	570,000	847,095	(277,095)

## Required Supplementary Information

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget And Actual - General Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes and assessments	\$ 853,000	\$ 853,000	\$ 860,915	\$ 7,915
Licenses and permits	913,000	913,000	986,295	73,295
Charges for services	812,000	812,000	714,735	(97,265)
Intergovernmental	338,000	338,000	422,466	84,466
Fines and forfeitures	200,000	200,000	184,371	(15,629)
Miscellaneous	<u>220,000</u>	<u>870,000</u>	<u>1,733,040</u>	<u>863,040</u>
Total revenues	<u>3,336,000</u>	<u>3,986,000</u>	<u>4,901,822</u>	<u>915,822</u>
<b>Expenditures</b>				
Current				
Administration	551,000	551,000	498,522	52,478
Council	31,000	31,000	25,408	5,592
Community and economic development	852,000	932,000	871,397	60,603
Finance	581,000	631,000	644,162	(13,162)
Court	263,000	343,000	341,881	1,119
Parks	435,000	441,000	435,902	5,098
General services	200,000	1,039,000	1,004,746	34,254
Capital outlay	200,000	200,000	287,835	(87,835)
Contingency	<u>660,000</u>	<u>255,000</u>	<u>-</u>	<u>255,000</u>
Total expenditures	<u>3,773,000</u>	<u>4,423,000</u>	<u>4,109,853</u>	<u>313,147</u>
Revenues over (under) expenditures	<u>(437,000)</u>	<u>(437,000)</u>	<u>791,969</u>	<u>1,228,969</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	(442,000)	(442,000)	786,969	1,228,969
Fund balance, beginning of year	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,546,184</u>	<u>1,046,184</u>
Fund balance, end of year	<u>\$ 1,058,000</u>	<u>\$ 1,058,000</u>	<u>\$ 3,333,153</u>	<u>\$ 2,275,153</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Public Safety Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes and assessments	\$ 3,675,000	\$ 3,675,000	\$ 3,414,606	\$ (260,394)
Intergovernmental	-	-	2,000	2,000
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>136,356</u>	<u>106,356</u>
Total revenues	<u>3,705,000</u>	<u>3,705,000</u>	<u>3,552,962</u>	<u>(152,038)</u>
<b>Expenditures</b>				
Police department				
Personnel services	2,773,000	3,006,000	2,986,736	19,264
Materials and services	686,000	618,000	603,320	14,680
Capital outlay	100,000	450,000	393,678	56,322
Contingency	<u>850,000</u>	<u>335,000</u>	<u>-</u>	<u>335,000</u>
Total expenditures	<u>4,409,000</u>	<u>4,409,000</u>	<u>3,983,734</u>	<u>425,266</u>
Net change in fund balance	(704,000)	(704,000)	(430,772)	273,228
Fund balance, beginning of year	<u>3,700,000</u>	<u>3,700,000</u>	<u>3,574,926</u>	<u>(125,074)</u>
Fund balance, end of year	<u>\$ 2,996,000</u>	<u>\$ 2,996,000</u>	<u>\$ 3,144,154</u>	<u>\$ 148,154</u>

**City of Sweet Home, Oregon**  
**Schedule of the City's Proportionate Share of the Net Pension Liability -**  
**Oregon Public Employees Retirement System**  
**Last Ten Fiscal Years**

	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the NPL(A) as % of its Covered Employee Payroll	Plan Fiduciary Net Position as % of the Total Pension Liability
2024	0.0119%	\$ 2,227,762	\$ 1,330,545	167.4%	81.7%
2023	0.0102%	1,561,508	1,112,487	140.4%	84.5%
2022	0.0107%	1,283,567	813,732	157.7%	87.6%
2021	0.0101%	2,197,068	1,158,783	189.6%	75.8%
2020	0.0089%	1,546,617	1,179,840	131.1%	80.2%
2019	0.0071%	1,072,333	1,054,603	101.7%	82.1%
2018	0.5700%	777,872	1,064,041	72.5%	83.1%
2017	0.2600%	384,674	985,491	39.0%	80.5%
2016	0.0000%	-	935,590	0.0%	103.6%
2015	0.0000%	-	859,981	0.0%	103.6%

**City of Sweet Home, Oregon**  
**Schedule of the City's Contributions – Oregon Public Employees**  
**Retirement System**  
**Last Ten Fiscal Years**

	Contractually Required Contributions	Actual Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as % of Covered Payroll
2024	\$ 206,663	\$ (206,663)	\$ -	\$ 1,330,545	15.53%
2023	115,782	(115,782)	-	1,112,487	10.41%
2022	100,469	(100,469)	-	813,732	12.35%
2021	105,869	(105,850)	-	1,158,783	9.14%
2020	115,850	(115,850)	-	1,179,840	9.82%
2019	77,552	(77,552)	-	1,054,603	7.35%
2018	78,084	(78,084)	-	1,064,041	7.34%
2017	33,298	(33,298)	-	985,491	3.38%
2016	30,422	(30,422)	-	935,590	3.25%
2015	20,843	(20,843)	-	859,981	2.42%

**City of Sweet Home, Oregon**  
**Schedule of Changes in other Post Employment Benefits Liability and**  
**Related Ratios - Implicit Rate Subsidy**  
**Last Ten Fiscal Years<sup>1</sup>**

	Service Cost	Interest on Total OPEB Liability	Effect of Economic/Demographic Gains or (Losses)	Effect of Assumption Change or Inputs	Benefit Payments	Net Change in Total OPEB Liability	Net OPEB Liability, Beginning	Net OPEB Liability, Ending
2024	\$ 18,135	\$ 5,274	\$ -	\$ (1,736)	\$ (645)	\$ 21,028	\$ 131,165	\$ 152,193
2023	23,448	5,640	(102,143)	(29,745)	(7,316)	(110,116)	241,281	131,165
2022	22,757	5,349	-	1,144	(14,451)	14,799	226,482	241,281
2021	18,485	9,960	(54,963)	(2,018)	(21,969)	(50,505)	276,987	226,482
2020	16,410	10,382	-	8,173	(19,497)	15,468	261,519	276,987
2019	15,436	7,272	44,767	12,283	(11,750)	68,008	193,511	261,519
2018	16,475	5,805	-	(11,880)	(8,141)	2,259	191,252	193,511

*Notes:*

The above table presents the most recent actuarial valuations for the City's post-employment health insurance benefits plan and provides information that approximates the funding progress of the plan.

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

<sup>1</sup> 10-year trend information required by GASB Statement 75 will be presented prospectively.

**City of Sweet Home, Oregon**  
**Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset)**  
**Oregon Public Employees Retirement System**  
**Retiree Health Insurance Account**  
**Last Ten Fiscal Years<sup>1</sup>**

	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as % Covered Payroll	Plan Fiduciary Net Position as % of Total Pension Liability
2024	0.0072%	\$ (26,249)	\$ 1,330,545	-2.0%	201.6%
2023	0.0073%	(25,969)	1,112,487	-2.3%	194.6%
2022	0.0095%	(32,653)	813,732	-4.0%	183.9%
2021	0.0092%	(18,741)	1,158,783	-1.6%	144.4%
2020	0.0098%	(18,885)	1,179,840	-1.6%	124.0%
2019	0.0102%	(11,338)	1,054,603	-1.1%	108.9%
2018	0.0096%	(4,021)	1,064,041	-0.4%	94.2%
2017	0.0097%	2,646	985,491	0.3%	94.2%

<sup>1</sup> 10-year trend information required by GASB Statement 75 will be presented prospectively.

**City of Sweet Home, Oregon**  
**Schedule of the City's Contributions**  
**Oregon Public Employees Retirement System**  
**Retiree Health Insurance Account**  
**Last Ten Fiscal Years<sup>1</sup>**

	Contractually Required Contributions	Actual Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as % of Covered Payroll
2024	\$ 153	\$ (153)	\$ -	\$ 1,330,545	0.01%
2023	180	(180)	-	1,112,487	0.02%
2022	282	(282)	-	813,732	0.03%
2021	585	(585)	-	1,158,783	0.05%
2020	4,849	(4,849)	-	1,179,840	0.41%
2019	4,875	(4,875)	-	1,054,603	0.46%
2018	4,796	(4,796)	-	1,064,041	0.45%
2017	2,646	(2,646)	-	985,491	0.27%

<sup>1</sup> 10-year trend information required by GASB Statement 75 will be presented prospectively.

## Other Supplementary Information

**City of Sweet Home, Oregon**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2024**

	Special Revenue					Capital Projects
	Library	Community Center	Transportation	Community Enhancement	Economic Development	Willow Yucca
<b>Assets</b>						
Cash and investments	\$ 559,018	\$ 32,498	\$ 621,626	\$ 812,737	\$ 101,700	\$ 283,071
Property taxes receivable	24,073	-	-	-	-	-
Assessment liens receivable	-	-	15,660	-	-	-
Loans receivable	-	-	-	-	239,838	-
Accounts receivable	-	-	71,909	-	-	-
Total assets	<u>\$ 583,091</u>	<u>\$ 32,498</u>	<u>\$ 709,195</u>	<u>\$ 812,737</u>	<u>\$ 341,538</u>	<u>\$ 283,071</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>						
Liabilities						
Accounts payable	\$ 3,357	\$ 2,025	\$ 34,409	\$ 612	\$ -	\$ 10,734
Accrued payroll liabilities	4,112	-	3,457	-	-	-
Total liabilities	<u>7,469</u>	<u>2,025</u>	<u>37,866</u>	<u>612</u>	<u>-</u>	<u>10,734</u>
Deferred inflows of resources						
Unavailable revenue	24,072	-	15,660	-	239,838	-
Fund balance						
Restricted for						
Community development	-	30,473	655,669	812,125	101,700	-
Library	551,550	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Committed to						
Capital outlay	-	-	-	-	-	272,337
Total fund balance	<u>551,550</u>	<u>30,473</u>	<u>655,669</u>	<u>812,125</u>	<u>101,700</u>	<u>272,337</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 583,091</u>	<u>\$ 32,498</u>	<u>\$ 709,195</u>	<u>\$ 812,737</u>	<u>\$ 341,538</u>	<u>\$ 283,071</u>

**City of Sweet Home, Oregon**  
**Combining Balance Sheet - Nonmajor Governmental Funds - continued**  
**June 30, 2024**

	Capital Projects					Reserve Fund	Total
	Water SDC	Sewer SDC	Storm Water SDC	Transportation SDC	Parks SDC		
<b>Assets</b>							
Cash and investments	\$ 1,136,921	\$ 945,414	\$ 94,749	\$ 1,457,181	\$ 138,398	\$ 1,214,020	\$ 7,397,333
Property taxes receivable	-	-	-	-	-	-	24,073
Assessment liens receivable	44,897	19,857	-	-	-	-	80,414
Loans receivable	-	-	-	-	-	-	239,838
Accounts receivable	37,199	226	-	336	-	-	109,670
Total assets	<u>\$ 1,219,017</u>	<u>\$ 965,497</u>	<u>\$ 94,749</u>	<u>\$ 1,457,517</u>	<u>\$ 138,398</u>	<u>\$ 1,214,020</u>	<u>\$ 7,851,328</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>							
Liabilities							
Accounts payable	\$ 5,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,661
Accrued payroll liabilities	-	-	-	-	-	-	7,569
Total liabilities	<u>5,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,230</u>
Deferred inflows of resources							
Unavailable revenue	44,897	19,857	-	-	-	-	344,324
Fund balance							
Restricted for							
Community development	-	-	-	-	-	-	1,599,967
Library	-	-	-	-	-	-	551,550
Capital outlay	1,168,596	945,640	94,749	1,457,517	138,398	-	3,804,900
Committed to							
Capital outlay	-	-	-	-	-	1,214,020	1,486,357
Total fund balance	<u>1,168,596</u>	<u>945,640</u>	<u>94,749</u>	<u>1,457,517</u>	<u>138,398</u>	<u>1,214,020</u>	<u>7,442,774</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,219,017</u>	<u>\$ 965,497</u>	<u>\$ 94,749</u>	<u>\$ 1,457,517</u>	<u>\$ 138,398</u>	<u>\$ 1,214,020</u>	<u>\$ 7,851,328</u>

**City of Sweet Home, Oregon**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2024**

	Special Revenue					Capital Projects
	Library	Community Center	Transportation	Community Enhancement	Economic Development	Willow Yucca
<b>Revenues</b>						
Taxes and assessments	\$ 633,035	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Charges for services	-	50,342	-	-	-	-
Intergovernmental	30,120	-	1,043,492	291,034	12,000	-
Fines and forfeitures	4,261	-	-	-	-	-
Miscellaneous	11,297	-	22,334	31,535	20,950	-
Total revenues	<u>678,713</u>	<u>50,342</u>	<u>1,065,826</u>	<u>322,569</u>	<u>32,950</u>	<u>-</u>
<b>Expenditures</b>						
Current						
Library	728,972	-	-	-	-	-
Community development	-	-	-	323,130	166,006	27,663
Community center	-	-	-	-	-	-
Transportation	-	43,659	675,115	-	-	-
Capital outlay	-	-	54,555	96,496	-	-
Total expenditures	<u>728,972</u>	<u>43,659</u>	<u>729,670</u>	<u>419,626</u>	<u>166,006</u>	<u>27,663</u>
Revenues over (under) expenditures	<u>(50,259)</u>	<u>6,683</u>	<u>336,156</u>	<u>(97,057)</u>	<u>(133,056)</u>	<u>(27,663)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	13,000	-	300,000
Transfers out	-	-	-	-	(8,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>(8,000)</u>	<u>300,000</u>
Net change in fund balance	(50,259)	6,683	336,156	(84,057)	(141,056)	272,337
Fund balance, beginning of year	<u>601,809</u>	<u>23,790</u>	<u>319,513</u>	<u>896,182</u>	<u>242,756</u>	<u>-</u>
Fund balance, end of year	<u>\$ 551,550</u>	<u>\$ 30,473</u>	<u>\$ 655,669</u>	<u>\$ 812,125</u>	<u>\$ 101,700</u>	<u>\$ 272,337</u>

**City of Sweet Home, Oregon**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Governmental Funds - continued**  
**For the Year Ended June 30, 2024**

	Capital Projects						Total
	Water SDC	Sewer SDC	Storm Water SDC	Transportation SDC	Parks SDC	Reserve Fund	
<b>Revenues</b>							
Taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,035
Licenses and permits	107,444	92,147	27,246	107,183	19,552	-	353,572
Charges for services	-	-	-	-	-	-	50,342
Intergovernmental	-	-	-	-	-	-	1,376,646
Fines and forfeitures	-	-	-	-	-	-	4,261
Miscellaneous	-	-	-	-	-	500	86,616
Total revenues	<u>107,444</u>	<u>92,147</u>	<u>27,246</u>	<u>107,183</u>	<u>19,552</u>	<u>500</u>	<u>2,504,472</u>
<b>Expenditures</b>							
Current							
Library	-	-	-	-	-	-	728,972
Community development	-	-	-	-	-	-	516,799
Community center	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	718,774
Capital outlay	-	-	-	-	4,445	-	155,496
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,445</u>	<u>-</u>	<u>2,120,041</u>
Revenues over (under) expenditures	<u>107,444</u>	<u>92,147</u>	<u>27,246</u>	<u>107,183</u>	<u>15,107</u>	<u>500</u>	<u>384,431</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	-	-	313,000
Transfers out	-	-	-	-	-	(300,000)	(308,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>5,000</u>
Net change in fund balance	107,444	92,147	27,246	107,183	15,107	(299,500)	389,431
Fund balance, beginning of year	<u>1,061,152</u>	<u>853,493</u>	<u>67,503</u>	<u>1,350,334</u>	<u>123,291</u>	<u>1,513,520</u>	<u>7,053,343</u>
Fund balance, end of year	<u>\$ 1,168,596</u>	<u>\$ 945,640</u>	<u>\$ 94,749</u>	<u>\$ 1,457,517</u>	<u>\$ 138,398</u>	<u>\$ 1,214,020</u>	<u>\$ 7,442,774</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Library Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Taxes and assessments	\$ 600,000	\$ 600,000	\$ 633,035	\$ 33,035
Intergovernmental	42,000	42,000	30,120	(11,880)
Fines and forfeitures	1,000	1,000	4,261	3,261
Miscellaneous	9,000	9,000	11,297	2,297
Total revenues	<u>652,000</u>	<u>652,000</u>	<u>678,713</u>	<u>26,713</u>
<b>Expenditures</b>				
Library				
Personal services	409,000	441,000	437,443	3,557
Materials and services	299,000	289,000	291,529	(2,529)
Capital outlay	15,000	-	-	-
Contingency	133,000	126,000	-	126,000
Total expenditures	<u>856,000</u>	<u>856,000</u>	<u>728,972</u>	<u>127,028</u>
Net change in fund balance	(204,000)	(204,000)	(50,259)	153,741
Fund balance, beginning of year	890,000	890,000	601,809	(288,191)
Fund balance, end of year	<u>\$ 686,000</u>	<u>\$ 686,000</u>	<u>\$ 551,550</u>	<u>\$ (134,450)</u>

\* Budget adopted by organizational unit. Not an over-expenditure of appropriations.

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Community Center Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 30,000	\$ 30,000	\$ 50,342	\$ 20,342
<b>Expenditures</b>				
Community center				
Materials and services	30,000	43,000	43,659	(659)
Contingency	13,000	-	-	-
Total expenditures	<u>43,000</u>	<u>43,000</u>	<u>43,659</u>	<u>(659)</u>
Net change in fund balance	(13,000)	(13,000)	6,683	19,683
Fund balance, beginning of year	<u>13,000</u>	<u>13,000</u>	<u>23,790</u>	<u>10,790</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,473</u>	<u>\$ 30,473</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Transportation Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 765,000	\$ 765,000	\$ 1,043,492	\$ 278,492
Miscellaneous	5,000	5,000	22,334	17,334
Total revenues	<u>770,000</u>	<u>770,000</u>	<u>1,065,826</u>	<u>295,826</u>
<b>Expenditures</b>				
Transportation				
Personnel services	430,000	470,000	462,882	7,118
Materials and services	250,000	225,000	212,233	12,767
Capital outlay	75,000	60,000	54,555	5,445
Contingency	<u>170,000</u>	<u>170,000</u>	-	<u>170,000</u>
Total expenditures	<u>925,000</u>	<u>925,000</u>	<u>729,670</u>	<u>195,330</u>
Net change in fund balance	(155,000)	(155,000)	336,156	491,156
Fund balance, beginning of year	<u>350,000</u>	<u>350,000</u>	<u>319,513</u>	<u>(30,487)</u>
Fund balance, end of year	<u>\$ 195,000</u>	<u>\$ 195,000</u>	<u>\$ 655,669</u>	<u>\$ 460,669</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Community Enhancement Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 291,034	\$ 291,034
Miscellaneous	<u>3,000</u>	<u>4,000</u>	<u>31,535</u>	<u>27,535</u>
Total revenues	<u>3,000</u>	<u>4,000</u>	<u>322,569</u>	<u>318,569</u>
<b>Expenditures</b>				
Community enhancement				
Operations	557,000	558,000	323,130	234,870
Capital outlay	<u>200,000</u>	<u>200,000</u>	<u>96,496</u>	<u>103,504</u>
Total expenditures	<u>757,000</u>	<u>758,000</u>	<u>419,626</u>	<u>338,374</u>
Revenues over (under) expenditures	<u>(754,000)</u>	<u>(754,000)</u>	<u>(97,057)</u>	<u>656,943</u>
<b>Other Financing Sources</b>				
Transfers in	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
Net change in fund balance	(741,000)	(741,000)	(84,057)	656,943
Fund balance, beginning of year	<u>741,000</u>	<u>741,000</u>	<u>896,182</u>	<u>155,182</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812,125</u>	<u>\$ 812,125</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Economic Development Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 12,000	\$ 12,000
Miscellaneous	-	-	20,950	20,950
Total revenues	<u>-</u>	<u>-</u>	<u>32,950</u>	<u>32,950</u>
<b>Expenditures</b>				
Community development	<u>217,000</u>	<u>217,000</u>	<u>166,006</u>	<u>50,994</u>
Revenues over (under) expenditures	<u>(217,000)</u>	<u>(217,000)</u>	<u>(133,056)</u>	<u>83,944</u>
<b>Other Financing Uses</b>				
Transfers out	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net change in fund balance	(225,000)	(225,000)	(141,056)	83,944
Fund balance, beginning of year	<u>225,000</u>	<u>225,000</u>	<u>242,756</u>	<u>17,756</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,700</u>	<u>\$ 101,700</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Willow Yucca LID Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Operations	400,000	400,000	27,663	372,337
Capital outlay	1,300,000	1,300,000	-	1,300,000
Total expenditures	<u>1,700,000</u>	<u>1,700,000</u>	<u>27,663</u>	<u>1,672,337</u>
Revenues over (under) expenditures	<u>(1,700,000)</u>	<u>(1,700,000)</u>	<u>(27,663)</u>	<u>1,672,337</u>
<b>Other Financing Uses</b>				
Transfers in	300,000	300,000	300,000	-
Proceeds from issuance of debt	1,400,000	1,400,000	-	(1,400,000)
Total other financing sources and uses	<u>1,700,000</u>	<u>1,700,000</u>	<u>300,000</u>	<u>(1,400,000)</u>
Net change in fund balance	-	-	272,337	272,337
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,337</u>	<u>\$ 272,337</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Water SDC Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 85,000	\$ 85,000	\$ 107,444	\$ 22,444
<b>Expenditures</b>				
Water SDC				
Operations	321,000	321,000	-	321,000
Capital outlay	749,000	749,000	-	749,000
Total expenditures	<u>1,070,000</u>	<u>1,070,000</u>	<u>-</u>	<u>1,070,000</u>
Net change in fund balance	(985,000)	(985,000)	107,444	1,092,444
Fund balance, beginning of year	<u>985,000</u>	<u>985,000</u>	<u>1,061,152</u>	<u>76,152</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,168,596</u>	<u>\$ 1,168,596</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes In Fund Balance -**  
**Budget and Actual – Sewer SDC Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 50,000	\$ 50,000	\$ 92,147	\$ 42,147
<b>Expenditures</b>				
Sewer SDC				
Operations	260,000	260,000	-	260,000
Capital outlay	605,000	605,000	-	605,000
Total expenditures	865,000	865,000	-	865,000
Net change in fund balance	(815,000)	(815,000)	92,147	907,147
Fund balance, beginning of year	815,000	815,000	853,493	38,493
Fund balance, end of year	\$ -	\$ -	\$ 945,640	\$ 945,640

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Storm Water SDC Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 20,000	\$ 20,000	\$ 27,246	\$ 7,246
<b>Expenditures</b>				
Storm Water SDC				
Operations	24,000	24,000	-	24,000
Capital outlay	56,000	56,000	-	56,000
Total expenditures	80,000	80,000	-	80,000
Net change in fund balance	(60,000)	(60,000)	27,246	87,246
Fund balance, beginning of year	60,000	60,000	67,503	7,503
Fund balance, end of year	\$ -	\$ -	\$ 94,749	\$ 94,749

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Transportation SDC Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 180,000	\$ 180,000	\$ 107,183	\$ (72,817)
<b>Expenditures</b>				
Transportation SDC				
Operations	458,000	458,000	-	458,000
Capital outlay	1,067,000	1,067,000	-	1,067,000
Total expenditures	1,525,000	1,525,000	-	1,525,000
Net change in fund balance	(1,345,000)	(1,345,000)	107,183	1,452,183
Fund balance, beginning of year	1,345,000	1,345,000	1,350,334	5,334
Fund balance, end of year	\$ -	\$ -	\$ 1,457,517	\$ 1,457,517

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Parks SDC Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 13,000	\$ 13,000	\$ 19,552	\$ 6,552
<b>Expenditures</b>				
Parks SDC				
Operations	42,000	42,000	4,445	37,555
Capital outlay	98,000	98,000	-	98,000
Total expenditures	140,000	140,000	4,445	135,555
Net change in fund balance	(127,000)	(127,000)	15,107	142,107
Fund balance, beginning of year	127,000	127,000	123,291	(3,709)
Fund balance, end of year	\$ -	\$ -	\$ 138,398	\$ 138,398

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual – Reserve Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 500	\$ 500
<b>Expenditures</b>				
Contingency	465,000	465,000	-	465,000
Revenues over (under) expenditures	(465,000)	(465,000)	500	465,500
<b>Other Financing Uses</b>				
Transfers out	(300,000)	(300,000)	(300,000)	-
Net change in fund balance	(765,000)	(765,000)	(299,500)	465,500
Fund balance, beginning of year	765,000	765,000	1,513,520	748,520
Fund balance, end of year	\$ -	\$ -	\$ 1,214,020	\$ 1,214,020

**City of Sweet Home, Oregon**  
**Schedule Of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Water Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 2,663,000	\$ 2,663,000	\$ 2,740,573	\$ 77,573
Miscellaneous	5,000	5,000	54,078	49,078
Total revenues	<u>2,668,000</u>	<u>2,668,000</u>	<u>2,794,651</u>	<u>126,651</u>
<b>Expenditures</b>				
Water plant operations	926,000	773,000	714,058	58,942
Water distribution operations	757,000	717,000	740,815	(23,815)
Capital outlay	729,000	699,000	246,150	452,850
Debt service	380,000	730,000	442,149	287,851
Contingency	500,000	373,000	-	373,000
Total expenditures	<u>3,292,000</u>	<u>3,292,000</u>	<u>2,143,172</u>	<u>1,148,828</u>
Net change in fund balance	(624,000)	(624,000)	651,479	1,275,479
Fund balance, beginning of year	<u>2,667,000</u>	<u>2,667,000</u>	<u>2,587,276</u>	<u>(79,724)</u>
Fund balance, end of year	<u>\$ 2,043,000</u>	<u>\$ 2,043,000</u>	<u>\$ 3,238,755</u>	<u>\$ 1,195,755</u>

**Reconciliation of Change in Net Position - Fund Balance to Change in Fund Net Position, GAAP Basis**

Net change in fund balance	\$ 651,479
Change in inventories	24,723
Depreciation and amortization	(367,076)
Capitalized expenses, net	280,600
Change in compensated absences	10,732
Change in long-term debt	339,324
Change in accrued interest	(2,947)
Change in OPEB and related deferrals	<u>(5,285)</u>
Change in fund net position	<u>\$ 931,550</u>

**City of Sweet Home, Oregon**  
**Schedule Of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual – Sewer Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 3,090,000	\$ 3,090,000	\$ 3,148,166	\$ 58,166
Taxes and assessments	32,000	32,000	33,391	1,391
Intergovernmental	-	830,000	837,679	7,679
Miscellaneous	10,000	10,000	4,370	(5,630)
Total revenues	<u>3,132,000</u>	<u>3,962,000</u>	<u>4,023,606</u>	<u>61,606</u>
<b>Expenditures</b>				
Sewer plant operations	1,154,000	1,314,000	1,285,997	28,003
Water collections operations	485,000	485,000	476,908	8,092
Capital outlay	575,000	1,055,000	1,440,632	(385,632)
Debt service	380,000	570,000	847,095	(277,095)
Contingency	500,000	500,000	-	500,000
Total expenditures	<u>3,094,000</u>	<u>3,924,000</u>	<u>4,050,632</u>	<u>(126,632)</u>
Net change in fund balance	38,000	38,000	(27,026)	(65,026)
Fund balance, beginning of year	4,375,000	4,375,000	4,392,559	17,559
Fund balance, end of year	<u>\$ 4,413,000</u>	<u>\$ 4,413,000</u>	<u>\$ 4,365,533</u>	<u>\$ (47,467)</u>

**Reconciliation of Change in Net Position - Fund Balance to Change in Fund Net Position, GAAP Basis**

Net change in fund balance	\$ (27,026)
Change in inventories	134
Depreciation and amortization	(479,860)
Capitalized expenses, net	1,436,631
Change in compensated absences	(19,263)
Change in long-term debt	822,459
Change in accrued interest	(2,767)
Change in OPEB and related deferrals	<u>(5,935)</u>
Change in fund net position	<u>\$ 1,724,373</u>

**City of Sweet Home, Oregon**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance -**  
**Budget and Actual - Storm Water Fund**  
**For the Year Ended June 30, 2024**

	Budget Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 195,000	\$ 195,000	\$ 240,663	\$ 45,663
Miscellaneous	5,000	5,000	5,000	-
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>245,663</u>	<u>45,663</u>
<b>Expenditures</b>				
Operations	212,000	212,000	159,442	52,558
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>262,000</u>	<u>262,000</u>	<u>159,442</u>	<u>102,558</u>
Net change in fund balance	(62,000)	(62,000)	86,221	148,221
Fund balance, beginning of year	295,000	295,000	457,344	162,344
Fund balance, end of year	<u>\$ 233,000</u>	<u>\$ 233,000</u>	<u>\$ 543,565</u>	<u>\$ 310,565</u>

**Reconciliation of Change in Net Position - Fund Balance to Change in Fund Net Position, GAAP Basis**

Net change in fund balance	\$ 86,221
Change in compensated absences	(6,073)
Change in OPEB and related deferrals	<u>(2,729)</u>
Change in fund net position	<u>\$ 77,419</u>

## Compliance Section

**Independent Auditor's Report  
Required by Oregon State Regulations**

The Honorable Susan Coleman, Mayor  
and Members of the City Council  
1140 12<sup>th</sup> Avenue  
Sweet Home, Oregon 97386

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City of Sweet Home, Oregon as of and for the year ended June 30, 2024, and have issued our report thereon dated May 11, 2026.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which include, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).
- Accountability for collecting or receiving money by elected officials.

In connection with our testing, certain items came to our attention that caused us to believe the City was in substantial noncompliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations detailed as follows:

- The financial statements were not filed timely with the Oregon Secretary of State's Office.
- Budget Compliance
  - Over expenditures of appropriations as detailed in the notes to the financial statements.
  - Capital outlay was not appropriated as part of the organizational unit or program for several funds for the fiscal year under audit and for the fiscal year 2025 budget.
  - For the fiscal year 2025 budget, contingency was appropriated in the reserve fund which did not have any appropriations for personnel, materials and services, or capital outlay.
  - For the fiscal year 2025 budget, debt service was under-appropriated for the sewer fund.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Material weaknesses in internal controls were reported to management in a separate letter dated May 11, 2026.

***Restriction on Use***

This report is intended solely for the information and use of the council members and management of the City and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Ryan T. Pasquarella, Principal  
For REDW LLC  
Salem, Oregon  
May 11, 2026

Honorable Mayor and Members of the City Council  
City of Sweet Home  
3225 Main Street  
Sweet Home, Oregon 97386

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sweet Home (the “City”) as of and for the year ended June 30, 2024, and have issued our report thereon dated May 11, 2026. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated January 14, 2026, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated May 11, 2026.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

We have identified the following significant risks:

- The possibility that management could override the systems of controls. This risk is always identified and addressed by our planned audit procedures. This is not indicative of any unusual circumstances observed within your organization.
- The occurrence of misstatements as the result of reconciliations being completed well after year-end.
- The possibility that expenditures are not properly capitalized.

## **Qualitative Aspects of the City's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of depreciation, net pension liability, the OPEB liability and related deferred inflows and outflows.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatement that we identified as a result of our audit procedures was brought to the attention of, and corrected by, management:

- An adjustment to increase accounts receivable and deferred revenue balances related to court fines in the general fund in the amount of \$252,910.

We proposed certain journal entry adjustments during the course of the audit that were not individually material to the financial statements, and management recorded these adjustments accordingly.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated May 11, 2026.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

## **Noncompliance with Laws and Regulation, Violations of Contract Provisions, or Grant Agreements**

We have identified the following matters involving noncompliance with laws and regulations, violations of contract provisions or grant agreements that came to our attention during the course of the audit.

- The City's expenditures exceeded the final fiscal year 2024 budget appropriations for capital outlay and finance in the general fund; materials and services in the library fund; materials and services in the community center fund; water distribution operations in the water fund; and debt service and capital outlay in the sewer fund.
- Debt service was underbudgeted in the fiscal year 2025 budget for the wastewater fund.
- The fiscal year 2025 budget resolution presented capital outlay separately from organizational unit or program for several funds.
- For the fiscal year 2025 budget, contingency was budgeted in the reserve fund, which did not have expenditures for operations.
- The City's financial statements were not filed timely with the Oregon Secretary of State's Office.

### **Restriction on Use**

This report is intended solely for the information and use of the City Council and management of the City of Sweet Home and is not intended to be and should not be used by anyone other than these specified parties.

*REDW* LLC

Salem, Oregon  
May 11, 2026



**City of Sweet Home**  
3225 Main Street  
Sweet Home, OR 97386  
541-367-8969  
Fax 541-367-1215  
[www.sweethomeor.gov](http://www.sweethomeor.gov)

REDW, LLC.  
475 Cottage Street NE, Suite 200  
Salem, OR 97301

This representation letter is provided in connection with your audit of the basic financial statements of the City of Sweet Home (the City) as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 11, 2026.

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 14, 2026, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained controls, including a process to monitor the system of internal control.

## **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the City and others from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the City’s ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City’s financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of all the City’s related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



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Jason Ogden, City Manager



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Matt Brown, Consultant

The Honorable Mayor and Members of the City Council  
City of Sweet Home  
3225 Main Street  
Sweet Home, Oregon 97386

In planning and performing our audit of the basic financial statements of the City of Sweet Home (the "City") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiencies in the City’s internal control to be material weaknesses in the current year:

**Account Reconciliations (Continuation from Prior Year)**

*Situation:*

During our audit, we noted that periodic reconciliations on various major accounts was not performed in a timely manner (accounts receivable, deferred revenue, and capital assets). It is important to reconcile subsidiary ledgers or supporting schedules to the general ledger to ensure the accuracy of financial information and minimize the risk of misstatement or misappropriation.

*Recommendation:*

We strongly recommend that a policy be implemented, whereby all subsidiary ledgers and/or supporting schedules are reconciled to the general ledger or on a monthly or otherwise timely basis. We also recommend that appropriate management-level personnel review the reconciliations for accuracy and document evidence of their review for audit purposes.

*Management’s Response:*

Turnover in management and the Finance Director position after the end of the fiscal year under audit caused the difficulty in reconciling accounts in a timely manner. The lack of reconciliation was known at the conclusion of the prior-year audit and the City expects to correct this deficiency for fiscal year 2024 and have hired consultants to assist bringing the City’s reconciliations and financial records current with appropriate review mechanisms.

**Failure to Submit Audited Financial Statements Timely (Continuation from Prior Year)**

*Situation:*

According to Oregon state regulations, municipalities are required to submit audited financial statements within six months of the fiscal year end. For a fiscal year ending on June 30, the audited financial statements must be submitted by December 31 of the same year. The financial statements for the fiscal year ended June 30, 2024, were submitted in May 2026, causing the City to be out of compliance.

Failure to submit the audited financial statements timely can have several adverse effects, including:

- Noncompliance with state regulations.
- Reduced transparency and accountability to the City’s stakeholders, including residents, investors, and regulatory bodies.
- Potential impacts on the City’s credit rating, which could affect future borrowing costs and the ability to finance public projects.

*Recommendation:*

It is recommended that the City establish and implement a plan to ensure the timely preparation and submission of audited financial statements. This plan should include:

- Assigning clear responsibilities and deadlines for financial reporting tasks.
- Ensuring adequate staffing and resources are allocated to the financial reporting process.
- Establishing regular communication and coordination with external auditors to monitor progress and address any issues promptly.
- Implementing internal controls and monitoring mechanisms to ensure adherence to reporting timelines.

*Management's Response:*

The City's management concurs with the finding and acknowledges the importance of timely submission of audited financial statements. Steps are being taken to address the weaknesses identified, including maintaining established staff, improving internal processes, and enhancing coordination with the external auditors. The management commits to implementing these measures to ensure future compliance with the submission deadlines.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance of the City of Sweet Home the scope of our testing of internal control over financial reporting and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

*REDW* LLC

Salem, Oregon

May 11, 2026



# REQUEST FOR COUNCIL ACTION

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**Title:** Request for Council Action – Resolution No. 7 for 2026 – Adopting the Library Laptop Lending Policy & Amending the Library Policy Manual

**Preferred Agenda:** May 26, 2026

**Submitted By:** Jason Ogden, City Manager / Police Chief

**Reviewed By:** Cecily Pretty, Deputy City Manager

**Type of Action:** Motion  Resolution  Reading

**Relevant Code/Policy:** SHMC 2.12  
Library Policy Manual

**Towards Council Goal:** Economic Strength

**Attachments:** Resolution No. 7 for 2026  
Sweet Home Public Library Policy Manual – markup version

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**Purpose of this RCA:**

The purpose of this RCA is to request City Council approval of a new Laptop Lending Policy for adoption into the Library Policy Manual.

**Background/Context:**

The Sweet Home Public Library (SHPL) has received a conditional grant award in the amount of \$39,160 for technology upgrades, including laptops that can be borrowed by SHPL patrons. Acceptance of this award requires an active Laptop Lending Policy by the recipient.

**The Challenge/Problem:**

SHPL currently does not have a Laptop Lending Policy. The Library Advisory Board considered a draft policy on April 9, 2026 and May 21, 2026 and recommended the proposed policy for adoption by the City Council so that SHPL will be eligible for the full grant award.

**Issues and Financial Impacts:**

Failure to adopt a Laptop Lending Policy will result in the loss of grant funds related to acquisition of laptops.

**Elements of a Stable Solution:**

Adoption of a policy that will allow the acquisition of laptops and their fair use and protection by Library patrons.

**Options:**

1. Do nothing: The City will not adopt a policy and will decline the portion of the grant related to acquisition of laptops for public lending.
2. Move to approve Resolution No. 7 for 2026 as proposed: Adopt the Resolution to incorporate the Laptop Lending Policy into the Library Policy Manual.
3. Move to approve Resolution No. 7 for 2026 with amendments: Adopt the Resolution with modifications to the policy as directed by City Council.

**Recommendation:**

Staff recommends option #2: Move to approve Resolution No. 7 for 2026 as proposed.

**RESOLUTION NO. 7 FOR 2026**

**A RESOLUTION ADOPTING THE LIBRARY LAPTOP LENDING POLICY &  
AMENDING THE LIBRARY POLICY MANUAL**

**WHEREAS**, the Sweet Home Public Library provides a vital service to the residents and community of Sweet Home; and

**WHEREAS**, SHMC 2.12.040(B) empowers the Library Board to make recommendations to the City Council about rules and policies for the efficient and effective operation of the Library, its services, and its programs; and

**WHEREAS**, the Library has received a conditional grant award for technology, including laptops that can be borrowed by Library patrons, that requires the adoption of a lending policy; and

**WHEREAS**, the Library Advisory Board did pass, at their meeting on May 21, 2026, a motion advising the City Council to adopt the proposed laptop lending policy as part of a revised Library Policy Manual;

**NOW, THEREFORE, THE CITY OF SWEET HOME DOES RESOLVE AS FOLLOWS:**

That the City Council adopts the Laptop Lending Policy and amends the Sweet Home Library Policy Manual as proposed to incorporate the policy.

This Resolution shall be effective immediately upon its passage.

**PASSED** by the Council and approved by the Mayor, this 26<sup>th</sup> day of July, 2026.

---

Mayor

ATTEST:

---

City Manager - Ex Officio City Recorder



**PUBLIC  
LIBRARY  
POLICY  
MANUAL**

Approved by the Sweet Home Library Board in its entirety October 14, 1993  
Adopted in its entirety by City Council on January 11, 1994  
Subsequently amended by City Council on:  
November 18, 1996  
September 10, 1998  
June 10, 1999  
October 10, 2002  
July 14, 2011  
May 10, 2012  
December 5, 2013  
March 23, 2021  
January 11, 2022  
February 22, 2022  
February 10, 2026

Sweet Home Public Library  
1101 13<sup>th</sup> Avenue  
Sweet Home, OR 97386  
(541) 367-5007

As of the latest revision:  
Eva Journey, Library Board Chair  
Kelsey Hicks, Library Board Vice Chair  
Jen Castaneda, Library Board Member  
Jim Corley, Library Board Member  
Caryn Wise, Library Board Member  
Megan Dazey, Library Services Director

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## Introduction

### **Purpose**

The Sweet Home Public Library Policy Manual supports the Library and its mission and core values by defining the methods and procedures by which the Library operates. It guides decision-making and communicates the guiding principles to Library staff and the public.

### **Mission**

The Sweet Home Public Library transforms lives by educating, inspiring, and connecting people. The Library is dedicated to fostering an informed, engaged, and connected community.

### **Core Values**

Our users are not only our customers, but they are also the reason the Library exists. We provide quality service and treat all users fairly and equally. Services are provided in an equal manner that is sensitive to and supportive of human differences.

We are a learning organization that is not afraid to change and take appropriate risks in pursuit of meeting community needs. We periodically assess our services and methods.

We conduct the Library functions with integrity and responsibility by maintaining high standards in our work and a sense of pride.

## Library Cards

The Sweet Home Public Library (SHPL) is supported through the property taxes of persons owning property within the city limits of Sweet Home. The Library's policy on the issuance of cards is designed to provide every reasonable opportunity for people who qualify for a card to obtain one.

The Library has both the right and the responsibility to require some form of proof that the person applying for a resident card is a City resident. To do this, the Library requires reasonable proof of both identity (photo identification) and current address.

### **Types of Library Cards and Eligibility**

All Library cards are good for one (1) year from date of issue. Please update your name, address, and contact information when it changes.

Material checkout will be limited until any fees for lost or damaged items are paid in full.

#### Community Card

All residents of Sweet Home are eligible for a Sweet Home Public Library card. If you own property within Sweet Home city limits or are a City employee, you are eligible for a SHPL card. Residents must show a Federal or State issued ID and proof of current residence via a printed or electronic bill/statement/lease.

For minors (those 17 and under), the parent/guardian is responsible for lost/damaged materials and any associated fees generated from these items being lost or damaged. It is up to the parent/guardian to decide when a minor is ready for their own library card.

#### Student/Limited Card

All students enrolled in a Sweet Home School District (SHSD) school are eligible for a Student SHPL card, regardless of their residence within the City Limits of Sweet Home. Students at the Sweet Home Charter School and home school students registered through the SHSD are also eligible for this card. *(If the student lives within the boundaries of the City of Sweet Home and the parent/guardian can show proof of residence within city limits, they are eligible for the Community Card.)*

Those living at City-approved shelters/temporary housing are eligible for a Limited card. This card type is limited to three (3) items.

The Library Director shall decide if other individuals are eligible for a Limited Card on a case-by-case basis.

## Library Cards Cont'd

### Non-Resident Card

Those that do not live within the City limits of Sweet Home and are not a SHSD student may pay \$35 per year for a SHPL card. If you hold a library card for any Linn Library Consortium library, you are welcome to use the SHPL at no additional charge.

One \$35 fee covers all residents of the household.

If a Student/Limited cardholder living outside of City limits wants to check out more than three (3) items at a time, they are eligible to pay the Non-Resident card fee.

### Computer Access Card

Anyone with a Federal or State issued ID is eligible for a Computer Access card, regardless of where the ID was issued. No proof of address is required. This card gives access to one (1) hours of computer use per day. If you do not have any form of ID, we require a name to issue a one-day access pass.

### Linn Libraries Consortium

The following Linn County, Oregon libraries have joined together to create the Linn Libraries Consortium (LLC):

- Albany Public Library
- Harrisburg Public Library
- Lebanon Public Library
- Linn-Benton Community College Library
- Scio Public Library
- Sweet Home Public Library

Cardholders from each respective library have access to specified materials throughout the consortium through our shared catalog. The LLC jointly supports a courier service that delivers requested items from consortium libraries to the patron's home library. Patrons can also use their home library cards to check out items directly from other libraries in the consortium.

Patrons may borrow up to five (5) items from consortium libraries. *Note: Cardholders must be in good standing with their home libraries to participate. Existing policies and procedures of each consortium member library will apply.*

### Oregon Passport Cards

Oregon residents living outside the service area of the Linn Libraries Consortium may obtain an Oregon Passport Card at no cost if they bring a valid library card from their home library. The home library must also be a participant in the Passport Program to get a Passport Card from the Sweet Home Public Library.

Passport Card applicants must complete a registration form providing their verified permanent address and other contact information, which is the same identification required for residents. Only two (2) items at a time may be checked out on a Passport Card.

## Circulation Policies

### Privacy Policy

Sweet Home Public Library protects the privacy of all Library members, no matter their age. Per Oregon Revised Statute 192.502.(23), the Library will not disclose:

- Circulation records, showing use of specific Library material by a named person
- The name of a Library patron, their address, or telephone number
- The patron's email address

The Library's privacy policies comply with Federal, State, and local laws.

### Information Collected

Information the Library personnel gather and retain about Library users includes the following:

- Name, address, phone number, email address, birth date (required for registering for a library card)
- Records of material checked out only in the case of items currently checked out, charges owed, and payments made

Library personnel will not collect or retain personally identifiable information without the user's consent. By registering for a Library card, the user consents to provide the information requested on the application.

When a user consents to provide information, the Library will not sell, license, or disclose it to any third party, except an agent working under contract for the Library, unless required by law to do so.

### Access to Personal Information

Parents and guardians of minor children who wish to access their child's Library records must provide the child's Library card or card number. Library staff may access a patron's data only to perform assigned duties. Staff will not disclose any personal data except where required by law or to fulfill a specific request from the account holder.

### Enforcement and Redress

If a patron has a question, concern, or complaint about handling of private information, the patron may file written comments with the Library Director. The matter will be addressed in a timely manner. A privacy investigation may be conducted. The Library Director is the custodian of Library records and is responsible for responding to public records requests and inquiries from law enforcement officers. The Director may delegate this authority. The Director may confer with the City Attorney before determining the proper response to any request for records.

## Loan Periods, Renewals, and Holds

### **Loan Periods**

The items listed below are to be checked out on a 21-day loan:

- Adult, young adult, and children's non-fiction
- Adult, young adult, and children's fiction
- Audiobooks
- Magazines

The items listed below are to be checked out on a 14-day loan:

- New adult fiction
- Mysteries
- Science fiction

The items listed below are to be checked out on a 7-day loan:

- DVDs

*The Library is not responsible for any damage to personal equipment that may occur when the patron uses Library audio/visual materials. There is a limit of 10 DVDs per card at checkout.*

### **Renewals**

Renewals are automatic unless another person is waiting for an item, if it has already been renewed three times, or if it is past the due date.

### **Holds**

Holds may be placed on any circulating item. When an item becomes available, the patron is notified. The item is placed on the Holds Shelf for seven (7) business days.

## Delinquencies and Fines

By checking out library materials, the patron enters into an agreement with the Library to return the items on or before the due date indicated on the receipt given at checkout.

### **Notices**

Patrons who provide an email address will be sent a courtesy reminder by email three (3) days before the items are due.

Patrons who provide an SMS number (text) will be sent a courtesy text reminder three (3) days before the items are due.

A final notice with replacement cost will be sent when items are four (4) weeks overdue. Items not returned at that point will be considered "Lost," and the patron will be blocked until lost items are returned, and fines are paid, or the lost item charges are paid. Failure to return library items is a violation of:

### **ORS 357.975 - Willful detention of library property:**

*It shall be unlawful for any person willfully or maliciously to detain any library materials belonging to a publicly supported library or privately supported school, academic or research library or incorporated library for 30 days after notice in writing from the librarian of such library, given after the expiration of time which by regulations of such library such materials may be kept. The notice shall bear upon its face a copy of this section and of ORS 357.990 (Penalties). [Formerly 357.830; 1975 c.476 §30]*

### **ORS 357.990 - Penalties**

*Violation of ORS 357.975 (Willful detention of library property) is a Class B violation. Such conviction and payment of the fine shall not be construed to constitute payment for library material nor shall a person convicted under this section be thereby relieved of any obligation to return to the library such material. [Amended by 1971 c.743 §360; 1975 c.476 §31; 1983 c.208 §2; 1999 c.1051 §176]*

### **Lost/Damaged Items Payment**

An item must be paid for if it is deemed damaged to the point of being unusable by subsequent patrons. The Library Director or designee will make this determination.

### **Suspension of Borrowing Privileges**

The Library will not check out materials to any patron with outstanding fees.

Privileges will be restored when materials are returned or fees are paid for as required.

### **Referral to a Collection Agency**

The Library may contract with a collection agency and/or take legal action, including credit reporting, to resolve long overdue accounts that owe in excess of \$75. In those cases, a non-refundable fee for collection costs will be added to the total bill. Minors are not subject to credit reporting.

## Public Access Computers Policy

Sweet Home Public Library makes computers, selected software, and public printing available for public use, charging for printing only. The Library supports intellectual freedom and the free expression of ideas; however, the internet is an unregulated source of information. Not all information found there is accurate, current, or complete. There is material that may be offensive, disturbing, or illegal. The Library cannot control or monitor the information available on the internet and cannot be held responsible for its content; therefore, it is the user's responsibility to question and evaluate the validity and suitability of the information found.

U.S. Copyright Law (Title 17, U.S. Code) prohibits the unauthorized reproduction or distribution of copyrighted materials, except as permitted by the principles of "fair use." Users may not copy or distribute electronic materials (including electronic mail, text, images, programs, or data) without the copyright holder's explicit permission. Any responsibility for any consequences of copyright infringement lies with the user; the Library expressly disclaims any liability or responsibility from such use.

The Library expressly disclaims any liability or responsibility arising from access to or use of information obtained through its electronic information systems, or any consequences thereof.

### **Conditions of Use:**

- Patrons may use the Public Access Computers (PACs) for a maximum of one (1) hour per day.
- The PACs are in view of other library users and staff; therefore, it is inappropriate to display violent or sexually explicit graphics or text in this public setting.
- Users are not permitted to add, delete, or modify any hardware or software or to load personal software on these computers; patrons are liable for any damage to the equipment and may suffer loss of library privileges.
- The Library reserves the right to terminate an internet session at any time for failure to comply with this policy.
- Anyone aggrieved by loss of library privileges may appeal to the City Manager.

### **Internet Access by Children and Teens**

The Library affirms parents' or legal guardians' right and responsibility to determine and monitor their own children's use of Library materials and resources. The Library recommends that parents or legal guardians accompany their children to the Library. Parents or legal guardians are responsible for what their child views on the Internet.

Children 13 years of age and under must be accompanied by a parent or legal guardian while using the computer.

Youth 14 years of age or older must present a Library card, current photo identification, or school ID to use the computer. If youth have no ID, the parent or legal guardian shall come to the Library and provide permission for their child to use the PACs.

## Public Access Computers Policy Cont'd

### **Library-Owned Wireless Devices**

In the event the Library lends out wireless devices, such as tablets or laptops, the same rules and standards will apply for use of the machines within the Library building.

## Laptop Lending Policy

The Sweet Home Public Library makes laptops and tablets available to library card holders to directly enable work, education, and health monitoring activities. Laptops are provided according to availability and must be used in accordance with this Laptop Lending Policy. *(The word “Laptop” also refers to Tablets for the purposes of this Policy.)*

### In-Library Use

The following rules and regulations apply when laptops are used in the Library building:

1. Laptops may be borrowed by Library card holders, both residents and non-residents, in good standing (i.e. users with fines/fees are not eligible for laptop lending).
2. The laptop lending program is restricted to those 18+ only.
3. The loan period for in-Library use is two (2) hours. All laptops must be returned to the Check Out Desk before the Library closes.
4. In-Library use laptops will be checked out on a first-come, first-served basis and will not be checked out the last hour of the day that the library is open.
5. Each laptop is equipped with basic operating software and is Wi-Fi enabled. No additional software may be installed or downloaded. Use of the laptop within the Library does not require an access code.
6. Each laptop comes equipped with a charging cord, for which the user is responsible.
7. The library does not assume responsibility for lost or corrupted files for any reason, such as hardware failure or network interruptions. Users wishing to save files they have created must back them up to disks, USB sticks, or personal cloud-based accounts. All created files will be erased by laptop software after a session ends or when the computer is turned off.
8. The user assumes full responsibility for the cost of repair or replacement of the laptop and charging cord in the event that the laptop or cord are lost, stolen, or damaged. Library staff, in conjunction with the Library’s IT Consultant, will assess laptops upon return and charge the user for loss or damage accordingly. Determinations about whether equipment must be repaired or replaced and the resulting charges for repair or replacement are final.
9. The user will comply with the Library Code of Conduct at all times while in the Library building.
10. Laptops cannot print directly to the Library printer.

### Home Use

The following rules and regulations apply when laptops are checked out and used at home or outside of the Library building:

1. Laptops may be borrowed by resident library card holders aged 18 and up in good standing (i.e. users with fines are blocked). Current valid government issued photo identification in addition to a Library card is required.
2. The loan period is seven days for home use.

3. Laptops are checked out on a first-come, first-served basis and cannot be reserved ahead of time.
4. Each laptop is equipped with operating software and is Wi-Fi enabled. No additional software may be installed or downloaded. In addition, each laptop comes equipped with a charging cord and carrying case for which the user of record is responsible.
5. The library does not assume responsibility for lost or corrupted files for any reason, such as hardware failure, or network interruptions. Users wishing to save files they have created must back them up to disks, USB sticks, or personal cloud-based accounts. All created files will be wiped clean after a session ends or when the computer is turned off by software that is in use on the laptop.
6. Laptops may not be renewed. Users must wait at least 1 business day between checkouts of laptops.
7. Laptops must be returned in person by the borrower to a library staff member. Borrowers must wait until the laptop is checked for damage and completeness by the library staff member.
8. Fines for overdue home use laptops are \$25.00 per day, not counting days the library is closed. An "on time" return is defined as a laptop that is returned prior to closing on the seventh day of check out. Users who have on two separate occasions returned the laptops late will lose laptop borrowing privileges for a period of six months.
9. The user assumes full responsibility for the cost of repair or replacement of the laptop, electrical cord and case, in the event that the laptop, electrical cord, or case are lost, stolen, or damaged. Library staff, in conjunction with the Library's IT Consultant, will assess laptops upon return and charge the user for loss or damage accordingly. Determinations about whether equipment must be repaired or replaced and the resulting charges for repair or replacement are final.
10. The Library's Computer and Internet Safety Policy applies to laptop use. Users attest that they have read and will adhere to the policy.

**In-Library and Home Library Laptop users must agree to and sign this form for every laptop checkout.**

### **Acceptable Use Agreement**

#### **I agree that:**

I will not use this computer for illegal activities.

I will not modify the hardware or software of this computer.

I will not bypass the security on this system to gain unauthorized access.

I will be held financially responsible for damage to the laptop/tablet while it is in my care.

I understand the laptop location is tracked at all times.

I read and understood the information presented in this loan agreement form.

	Print	Signature
Laptop Name		x
Laptop Barcode		x
Library User Name		
Library Staff Name		
Date		x

# Collection Development Policy

## **Purpose**

The Collection Development Policy supports the Library in its mission by defining collection development principles. It provides direction for the growth, maintenance, and development of collections and communicates these guiding principles to Library staff, the Library Advisory Board and to the public.

## **General Principles**

### Intellectual Freedom

Library users make choices as to what they and their children will use based on individual interests and standards. The Sweet Home Public Library supports the right of each family to decide which items are appropriate for use by their children and at which age they the items are appropriate. The Library adheres to the principles of intellectual freedom adopted by the American Library Association (ALA) as expressed in their Library Bill of Rights, the Freedom to Read and Freedom to View statements (available on their website at [ala.org](http://ala.org)). The Library, the Library Advisory Board and Library staff will not, either directly or indirectly, ban or censor any material. The presence of an item in the Library does not indicate any endorsement of its contents by the Library.

### Diversity

The SHPL's goal is to collect materials that reflect a wide range of views, expressions, opinions, and interests. Specific items acquired for the collection may include those that are unorthodox, unpopular with the majority, or controversial in nature. The Library's acquisition of such material does not constitute endorsement of the material's content.

## **Selection Procedure**

### Responsibility

Final selection of Library materials lies with the Library Director or Library staff designated by the Library Director.

### Collections

The Children's Collection generally contains materials specifically written for children from birth to age 12.

The Young Adult Collection generally contains materials specifically written for youth ages 13-17.

The Adult collection generally contains all other materials.

## Collection Development Policy Cont'd

### Criteria

General selection criteria include, but are not limited to the following:

- Budget and space limitations
- Public demand, interest, or need
- Popular interest, significance, or permanent value
- Timeliness of information contained within the item
- Relation to existing collection
- Authenticity of historical, regional, or social setting
- Suitability of subject and style for the intended audience
- Local emphasis or relation (including local authors)
- Relevancy of format of the item
- Availability from Linn Consortium Libraries
- Availability from approved vendors
- Compatibility with the Library's computer platforms
- Ease of access

### Purchase Suggestions

Purchase suggestions must meet the general selection criteria for consideration and must be made by a SHPL card holder.

### Request for Reconsideration of Materials

The Library Director is available to discuss the comments and suggestions about an item the Library already owns. If the reconsideration needs to be formalized, then the request for reconsideration must follow a process.

The Request for Reconsideration form must be completed and returned to the Library Director. The Library Advisory Board will be notified of the completed form and a discussion will take place at the following Library Advisory Board meeting provided the form is returned at least seven (7) days prior to the next meeting. If the deadline is not met, then the discussion will take place at the next Library Advisory Board meeting. This allows time for all Library Advisory Board members to fully consider the material in question. The Library Advisory Board and the Library Director together will make the final decision on the item in question.

### Gifts, Donations, and Memorials

The Library welcomes donations of books and other materials as well as financial contributions to purchase library materials. Any donated items that the SHPL does not add to the collection will be given to the Friends of the Sweet Home Public Library for sale at their Community Bookstore. All proceeds from the Friends of the Library Community Bookstore support SHPL's mission and programs, including funding of our Summer Reading Program.

## Collection Development Policy Cont'd

### Replacement and Withdrawal of Materials

SHPL continuously evaluates the collection to ensure its usefulness, relevance, and quality for the community. The evaluation relies on staff's professional expertise to assess the collection and the ever-changing needs of the community. Items may be removed or replaced based on the following factors:

- Contains dated or obsolete information, even if some of the information is useful
- Newer editions available
- Unused duplicates
- Damaged and/or poor condition
- Space and/or budget constraints
- Additional copies are available in the Linn Library Consortium
- Insufficient use of item
- Online copy availability
- No longer available from publisher or vendor

### **Request for Reconsideration of Materials or Additions of Materials**

Patrons wishing to express concerns about materials already in the collection will be invited first to discuss their concerns with appropriate staff or the Director. Should a patron still be unsatisfied, they may formally request the Library reconsider its classification or possession of an item by submitting a Request for Reconsideration of Library Materials form (included here as Appendix G) to the Library Director. When a Request for Reconsideration is provided, the Director will notify the Library Advisory Board as soon as possible. In consultation with appropriate staff, the Director will promptly review the item in question, together with any available reviews of the material, and render a decision about appropriate action. The Director will convey this decision to the requestor in writing in a timely fashion.

Should the patron wish to pursue the matter further, they may request that the Director bring the issue before the Library Advisory Board for their decision. At this point, the Director and the appropriate staff having reviewed the matter in question will each fill out a copy of the Request for Reconsideration form, including their recommendation as to the appropriate action. The Board will consider the request and the staff recommendations at the next scheduled Board meeting. It will render a decision as to the appropriate action. This decision will be final and will be conveyed in writing to the patron submitting the request.

## Policies Governing the Facility

### **Use of the Building by Other Organizations**

The Library is a City of Sweet Home facility intended primarily for the provision of library materials, services, and programs. While Sweet Home Public Library seeks to work cooperatively with other community organizations and may sponsor or endorse cooperative activities, the building and grounds are not generally available for non-Library programs, meetings, or events, except as noted in the Library's Program Policy.

### **Displays of Art**

When considering the acquisition of artwork, the Library Director and the Library Advisory Board shall work together to make an evaluation based on the criteria of professionalism and suitability for the building. The Board reserves the right to dispose of any purchases or donations as it sees fit.

### **Bulletin Boards**

The Library provides a bulletin board for Library announcements and local general interest items. The bulletin board is not intended as a forum or for details of a personal or commercial nature. In accord with [The Library Bill of Rights](#), the Library will post materials appropriate to the bulletin board's purpose in a timely fashion and "on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting [the posting]." All postings are subject to the Library staff's judgment.

## Program Policy

Library-sponsored programs promote the use of library materials, facilities, or services and offer the community an informational, entertaining, or cultural experience. Programs are planned for the interest and enlightenment of all the people of the community. The Library strives to offer a variety of programs that reflect the broad range of community interests.

Library-sponsored programs are offered at no charge to the public. Attendance shall not be restricted because of gender, race, background, or beliefs.

Program presenters will provide a summary of their proposed program, references and reviews, and relevant supporting material, such as books, brochures, photos, videos, or CDs.

Programs will fit the Library's mission, programming objectives, themes, budget, and schedule. The decision to sponsor a program rests with the Library Director.

The Library will prepare a contract that outlines all agreed-upon terms that will be signed by the Library Director and the performer or presenter.

## Patron Conduct Policy

The City of Sweet Home has the responsibility of ensuring that the most pleasant environment possible is maintained at the Library. This policy affirms the Library staff's right and responsibility to take appropriate actions to support such an atmosphere. "If the behavior is disruptive, it will be addressed" is the directive for Library staff.

### **General Conduct**

No person shall engage in conduct that disrupts or interferes with the Library's normal operation or disturbs other patrons or Library staff. This conduct includes abusive or threatening language or gestures, an activity that creates unreasonable noise, or conduct that consists of loud or boisterous physical behavior or talking.

### **Use of Library Property**

No person shall use Library materials, equipment, furniture or fixtures in a manner inconsistent with the customary use thereof, in a destructive, abusive or damaging manner, or in a manner that could result in personal injury or injury to others.

### **Clothes**

Patrons are required to wear footwear and a garment covering their torso when entering the Library.

### **Weapons**

Patrons shall not bring onto the Library premises items which would not commonly be used in a library. Objects that would be perceived by a reasonable person to be a potential weapon. Such items include but are not limited to: machetes, knives, swords, box-cutters, and mace.

### **Food/Beverages**

Patrons may not bring in or consume food or beverages inside the Library building except as provided by Library staff during a program or event.

### **Computer Rules**

Patrons shall comply with the Public Access Computers Policy.

### **Obstruction**

Library patrons and staff shall have obstruction-free passageway through and into the Library.

Entryways and aisles shall be free of objects such as bicycles, backpacks, or other items that interfere with free passage.

### **Tobacco Products**

Smoking, vaping, or use of any oral tobacco products are not allowed within the Library or on Library premises.

## Patron Conduct Policy Cont'd

### **Electronic Devices**

Patrons shall turn off the cell phone “ringer” while in the Library. All cell phone conversations should be outside of the Library. No person shall use electronic equipment at a volume that disturbs another Library user or Library staff, including but not limited to cell phones, headphones, stereos, tablets, and laptop computers while in the Library.

### **Library Staff Room**

Only authorized Library staff, or persons authorized explicitly by Library staff, shall enter areas of the Library or the Library premises posted for Library staff only.

### **Wheeled Apparatus**

Skateboards, rollerblades, roller skates, scooters, wheeled shoes with wheel protruding, or other similar wheeled apparatus are not allowed in the Library or on the Library premises. Bicycles are not permitted inside the Library, including vestibules or covered doorways.

### **Sales**

Unless contracted with the City to do so, no person shall solicit, sell, offer for sale, peddle, or advertise any goods or services within the Library or on the Library premises.

### **Staff Direction/Library Rules, Regulations, or Policies**

All patrons will obey the direction of Library staff members and the established rules, regulations, and policies of the Library.

### **Animals**

No person shall bring into the Library any animal or pet except service animal as defined by the U.S. Department of Justice, Civil Rights Division, Disability Rights Section.

ADA Requirements for Service Animals: <https://www.ada.gov/resources/service-animals-2010-requirements/>

### **Laws**

No person shall commit or attempt to commit any activity that would constitute a violation of any Federal, State, or local criminal statute or ordinance.

### **Unattended Children**

A child under the age of 10 years old shall not remain unattended in the Library and on Library premises. A person who brings a child under 10 years old into the Library or on the Library premises is responsible for that child.

### **Sleeping**

No person over the age of four (4) years old shall sleep in the Library or on the Library premises.

## Restriction/Expulsion

Every restriction/expulsion shall address the scope and duration of the violation. A warning is given before a restriction/expulsion is issued unless circumstances dictate that a warning would be counterproductive. The Library Director, City Manager, or designee of either one, shall have delivered to the restricted/expelled person a form setting forth the restriction/expulsion scope and duration, the reason for the restriction/expulsion and right to appeal, if any, as soon as possible after the restriction/expulsion time commences. There is no appeal from a restriction/expulsion that is only for the remainder of the Library day.

### Rights to Appeal

1. A person who has been restricted/expelled from the Library has the right to request an informal hearing to contest the restriction/expulsion and request reinstatement to the Library.
2. The request for an informal hearing must be in writing and filed with the City Manager within 48 hours of the restriction/expulsion.
3. The City Manager or designee shall schedule a time and place for the informal hearing to be conducted, which shall be not more than 72 hours after receipt of the request for hearing. At the informal hearing, the City Manager or designee shall consider testimony from the City personnel involved in the incident that resulted in the restriction/expulsion, testimony from the person requesting the hearing, and testimony from any other witnesses to the incident and review any documents or items presented. The City Manager or designee may exclude anyone from the informal hearing, other than the person that requested the hearing that is not presenting testimony to the City Manager or designee.
4. Within 72 hours of the informal hearing, the City Manager or designee will issue a written decision affirming, modifying, or canceling the restriction/expulsion. The decision shall be delivered or mailed to the person that requested the hearing on the date issued. The written decision of the City Manager or designee shall be final on the 5th day after it is issued unless, before that time, a notice of appeal is filed with the City Manager. The appeal shall be heard by a hearings official appointed by the City Manager, and the hearings official's decision shall be the final decision. To appeal contact:

**Attention: City Manager  
City of Sweet Home  
3225 Main Street  
Sweet Home, OR 97386**

5. Upon appeal, the restriction/expulsion shall not be enforced until the final decision is made at the City level.
6. All time periods shall be counted as outlined in ORCP Rule 10 found in Oregon Revised Statutes between Chapters 11 and 12.

## Library Usage by Children

The Sweet Home Public Library welcomes and encourages children to visit the Library, use Library resources and services, and attend Library programs. Staff members are available to help and support children; however, the Library is not able to provide short- or long-term childcare, or to be responsible for unattended children.

Parents, guardians, and/or caregivers are responsible for the safety, behavior, and supervision of children at all times in the Library and on Library property. Children are expected to respect Library property and adhere to the outlined rules.

Children under the age of 10 years shall not be left unattended by their responsible adult guardian (ORS 163.545). Staff may need to contact authorities (such as the police) to ensure an unattended child's safety.

### **ORS 163.545 - Child neglect in the second degree:**

*(1) A person having custody or control of a child under 10 years of age commits the crime of child neglect in the second degree if, with criminal negligence, the person leaves the child unattended in or at any place for such period of time as may be likely to endanger the health or welfare of such child.*

*(2) Child neglect in the second degree is a Class A misdemeanor. [1971 c.743 §174; 1991 c.832 §2]*

Under ORS 419B.010, Library staff are mandatory reporters of child abuse. Library staff are to report, if known, names, and addresses of the child and parents or other persons caring for the child, the age of the child, the nature and extent of the abuse, including any evidence of previous abuse, the explanation given for the abuse, and any other information.

## Exam Proctoring Service

As part of the Sweet Home Public Library's mission to provide lifelong learning, exam proctoring services are offered to students to fulfill educational needs.

We will proctor tests given online or sent to us by postal mail. Exams will be proctored during open library hours, depending on staffing levels, and public computer availability.

Please provide the testing institution with our contact information:

**Sweet Home Public Library  
1101 13th Avenue  
Sweet Home, OR 97386  
541-367-5007**

Staff will check identification and ensure that no notes, calculators, or textbooks are used. However, due to time constraints and space in the Library, staff are unable to proctor tests that require a proctor to remain in a closed room with a student throughout the exam.

Library staff will return tests by email, or, mail in a pre-paid envelope, as requested.

The student is responsible for verifying the test's arrival at the Library and arranging a time to take the test.

## Role of Library Volunteers

Sweet Home Public Library provides a variety of opportunities for volunteers to participate in routine operations and special programs or projects. The Library's primary purpose in running a volunteer program is to enhance its ability to meet its goals and objectives. However, the Library also seeks to provide rewarding volunteer work to community members and strives to assign tasks that mesh with each volunteer's particular skills and interests. Tasks which volunteers may perform may include, but are not limited to, shelving, maintaining proper material order on shelves, processing materials, mending library materials, and assisting with Library programs.

The Library Director will designate the staff responsible for recruitment, orientation, and coordination of volunteers. Those interested in volunteering must submit a volunteer application form. The Director's designee will review all applications, interview volunteer candidates, and negotiate mutually acceptable schedules and duties with those accepted into the volunteer program. The Library Director may discontinue volunteer opportunities at any time, upon their discretion.

# APPENDICES

## Appendix A: Sweet Home Public Library – A Brief History

In the fall of 1941, the Long Street Grade School PTA president appointed a committee to look into the possibility of that group sponsoring a city library. It was decided that it would be advisable for the group of interested persons to form a Library Association, and the PTA and other organizations could help financially. Long Street School PTA gave the first sum of money.

It was wartime, and the committee believed that the need for a library would be felt more keenly than ever because of curtailment of vacation trips and rationing of gasoline.

The Board of this association met for the first time on March 16, 1942, at the New Era office. An inspection to the city hall was made to see the two rooms the City donated for the Library's use, a kitchen and storage room in City Hall, a former dwelling.

It was decided to keep the Library open two and half hours on three afternoons a week, with the board members and other interested persons acting as librarians.

A library association was planned and had membership cards printed for patrons wishing to join at \$1.00 per member. By August of 1942, there were 66 memberships. The community donated money, books, materials, and time that created a presentable library.

The formal opening was September 19, 1942, with a silver tea and everyone invited. Board members took turns as volunteer librarians.

In 1945, the Board asked that the Library be included in the City budget. The City granted this request. With the money from the Library Expansion Fund and other gifts, a librarian was hired. Another big step in the progress of the Library was the filing of incorporation papers. The Sweet Home Public Library Inc. was formed on January 17, 1949.

In May 1954, the City of Sweet Home took over the operation of the Library.

When the City Hall located at 1940 Long Street was built that year, the Library shared the basement with the Sweet Home Police Department. These quarters served as the Library until 1969.

The Library's bookkeeping procedures were transferred to the City office at the beginning of 1963-1964 to comply with State law.

In less than a dozen years, the circulation size grew. The Library and Police Department were crowding each other in their basement quarters. By 1966 discussion began for the new library building. The Library was in dire need of more book space and a ground floor street entrance for individuals' easier use.

The decision was made to build at 13th Avenue and Kalmia Street. The new building was dedicated November 23, 1969, and planned to service the community for 20 years.

## Appendix A Cont'd: Sweet Home Public Library – A Brief History

In the fall of 1984, Sweet Home citizens voted down the City budget. The City Council elected to close the Library at a cost-saving measure. People in the community did not want to see their Library closed, and they rallied to support the Library. The non-profit Friends of the Sweet Home Library was established. After being closed for approximately one month, the Library was reopened with only the professional librarian and enough money for the barest essentials, such as lights, heat, and water. There was no budget for supplies or books.

Volunteers helped to keep the doors open. Patrons, the community, and the Friends of the Library raised funds to keep the magazine subscriptions current and best sellers on the shelves.

Since 1986, Sweet Home voters have approved the Library operating levies to keep the Library running.

The Sweet Home Literacy Council was established in November 1988 under the sponsorship of the Library.

The Library's 50th anniversary was celebrated on September 19, 1992, with a silver tea duplicating its original opening.

## Appendix B: Establishment of the Sweet Home Public Library

Ordinance Bill No. 1 For 1989  
Ordinance No. 983  
(Adopted February 14, 1989)

An ordinance relating to the Library, establishing the Sweet Home Public Library, and creating a Library Board, and repealing Ordinance No. 647.

### **Section 1. Sweet Home Public Library Established**

1. A public library is hereby established for the City of Sweet Home under the provision of Oregon Revised Statutes.
2. The Public Library shall be financed through the use of general fund monies, revenue obtained from the operation of the Library, grants, gifts, donations and bequests received and designated to be used for library purposes, and any tax levies that may be authorized by the electors.
3. The Sweet Home Public Library shall be the public agency responsible for providing and making freely accessible to all residents, in the City of Sweet Home, library and information services suitable to persons of all ages.

### **Section 2. Library Board**

1. The Sweet Home Public Library Board is hereby created. The Board shall consist of five members to be appointed by the City Council.
2. The term of office of the Board members shall be four years and their terms shall commence on July 1 in the year of their appointment. The terms of office shall be staggered so that the terms of not more than two Board members will expire in the same year. Of the first five Board members appointed, one member shall initially hold office for one year, one for two years, one for three years and two for four years. At the expiration of the term of any members of such Board, the City Council shall appoint a new member or may reappoint a member for a term of four years. If a vacancy occurs during a term of office, the governing body shall appoint a new member for the balance of the expired term.
3. Members of the Board shall receive no compensation for their services but may be reimbursed for expenses incurred in the performance of their duties.

### **Section 3. Board Organization**

1. The Library Board shall elect a chairperson and vice-chairperson.
2. The Library Director shall be an ex officio member and shall serve as secretary to the Board and keep the record of its actions.
3. Three appointed members of the Board shall constitute a quorum.
4. The Board may establish and amend rules and regulations for its government and procedure consistent with laws of the State of Oregon and with the charter, ordinances, resolutions and regulations of the City of Sweet Home.
5. The Board shall meet at least once a month and at such other times as it may provide by its rules.
6. Meeting dates and times are posted.

## Appendix B Cont'd: Establishment of the Sweet Home Public Library

### **Section 4. Library Board General Powers**

The Library Board shall be an advisory board and shall have no executive or administrative powers or authority, and this ordinance shall not be construed as depriving elected or appointed officials of the City of any power they may have under the laws of the state or the charter of the City. The Board shall have powers and duties as follows:

1. Upon request by the City Manager, the Library Board may assist in the interview process of selecting and appointing a Library Director. The City Manager, as the fiscal and administrative agent for the Library, shall have primary responsibility for library personnel, including recruitment, selection, classification and pay, and supervision.
2. The Library Board shall make recommendations to the City Council about rules and policies for the efficient and effective operation of the Library, its services and programs.
3. The Library Board shall approve the budget request prepared by the Library Director for submittal to the Budget Committee.
4. The Library Board shall make recommendations for the acceptance, use or expenditure of any real or personal property or funds donated to the Library under Section 5 of this ordinance.
5. The Library Board shall make recommendations for the selection of sites for public library buildings or for location of library facilities.
6. The Library Board shall approve an annual report to the State Library and to the City Council submitted in a timely manner on a form supplied by the State Library.
7. The Library Board shall develop and recommend to the City Council long-range plans for library service, consistent with City priorities and with state, regional and national goals for libraries.

### **Section 5. Acceptance of Gifts for Library Purposes**

Gifts of any real or personal property or funds donated to the Library and accepted by the governing body shall be administered in accordance with each gift's terms, and all property or funds shall be held in the name of the City of Sweet Home.

### **Section 6. Internal Administrative Policies and Procedures**

The City Manager shall be the fiscal and internal administrative agent for the Sweet Home Public Library and the Library shall operate in conformance with City administrative procedures including those pertaining to the following:

1. Personnel, including recruitment, selection, classification and pay for library personnel.
2. Receipt, disbursement and accounting of monies.
3. Maintenance of general books, cost accounting records and other financial documents.
4. Budget administration.
5. Operation and maintenance of equipment and buildings.

### **Section 7. Prohibited Actions and Penalties**

See ORS 357.975 and 357.990 for update of ordinance.

## Appendix C: Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

1. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, age, background, or views of those contributing to their creation.
2. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
3. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
4. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.
5. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
6. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.
7. All people, regardless of origin, age, background, or views, possess a right to privacy and confidentiality in their library use. Libraries should advocate for, educate about, and protect people's privacy, safeguarding all library use data, including personally identifiable information.

Adopted June 19, 1939, by the ALA Council; amended October 14, 1944; June 18, 1948; February 2, 1961; June 27, 1967; January 23, 1980; January 29, 2019. Inclusion of "age" reaffirmed January 23, 1996.

## Appendix D: The Freedom to Read

The freedom to read is guaranteed by the Constitution. Those with faith in free people will stand firm on these constitutional guarantees of essential rights and will exercise the responsibilities that accompany these rights.

We therefore affirm these propositions:

1. It is in the public interest for publishers and librarians to make available the widest diversity of views and expressions, including those which are unorthodox, unpopular, or considered dangerous by the majority.
2. Publishers, librarians and booksellers do not need to endorse every idea or presentation they make available. It would conflict with the public interest for them to establish their own political, moral or aesthetic views as a standard for determining what books should be published or circulated.
3. It is contrary to the public interest for publishers or librarians to bar access to writings on the basis of the personal history or political affiliations of the author.
4. There is no place in our society for efforts to coerce the taste of others, to confine adults to the reading matter deemed suitable for adolescents or to inhibit the efforts of writers to achieve artistic expression.
5. It is not in the public interest to force a reader to accept the prejudgment of a label characterizing any expression or its author as subversive or dangerous.
6. It is the responsibility of publishers and librarians, as guardians of the people's freedom to read, to contest encroachments upon that freedom by individuals or groups seeking to impose their own standards or tastes upon the community at large; and by the government whenever it seeks to reduce or deny public access to public information.
7. It is the responsibility of publishers and librarians to give full meaning to the freedom to read by providing books that enrich the quality and diversity of thought and expression. By the exercise of this affirmative responsibility, they can demonstrate that the answer to a "bad" book is a good one, the answer to a "bad" idea is a good one.

We state these propositions neither lightly nor as easy generalizations. We here stake out a lofty claim for the value of the written word. We do so because we believe that it is possessed of enormous variety and usefulness, worthy of cherishing and keeping free. We realize that the application of these propositions may mean the dissemination of ideas and manners of expression that are repugnant to many persons. We do not state propositions in the comfortable belief that what people read is unimportant. We believe rather that what people read is deeply important, that ideas can be dangerous, but that the suppression of ideas is fatal to a democratic society. Freedom itself is a dangerous way of life but it is ours.

Adopted June 25, 1953, by the ALA Council and the AAP Freedom to Read Committee; amended January 28, 1972; January 16, 1991; July 12, 2000; June 30, 2004.

## Appendix E: Access to Library Resources and Services for Minors – An Interpretation of the Library Bill of Rights

The American Library Association supports equal and equitable access to all library resources and services by users of all ages. Library policies and procedures that effectively deny minors equal and equitable access to all library resources and services available to other users is in violation of the American Library Association's Library Bill of Rights. The American Library Association opposes all attempts to restrict access to library services, materials, and facilities based on the age of library users.

Article V of the *Library Bill of Rights* states, "A person's right to use a library should not be denied or abridged because of origin, age, background, or views." The right to use a library includes free access to, and unrestricted use of, all the services, materials, and facilities the library has to offer. Every restriction on access to, and use of, library resources, based solely on the chronological age, apparent maturity, educational level, literacy skills, emancipatory or other legal status of users violates Article V. This includes minors who do not have a parent or guardian available to sign a library card application or permission slip. Unaccompanied youth experiencing homelessness should be able to obtain a library card regardless of library policies related to chronological age.

School and public libraries are charged with the mission of providing services and resources to meet the diverse interests and informational needs of the communities they serve. Services, materials, and facilities that fulfill the needs and interests of library users at different stages in their personal development are a necessary part of providing library services and should be determined on an individual basis. Equitable access to all library resources and services should not be abridged based on chronological age, apparent maturity, educational level, literacy skills, legal status, or through restrictive scheduling and use policies.

Libraries should not limit the selection and development of library resources simply because minors will have access to them. A library's failure to acquire materials on the grounds that minors may be able to access those materials diminishes the credibility of the library in the community and restricts access for all library users.

Children and young adults unquestionably possess First Amendment rights, including the right to receive information through the library in print, sound, images, data, social media, online applications, games, technologies, programming, and other formats.<sup>1</sup> Constitutionally protected speech cannot be suppressed solely to protect children or young adults from ideas or images a legislative body believes to be unsuitable for them.<sup>2</sup> Libraries and their library governing bodies should not resort to age restrictions in an effort to avoid actual or anticipated objections, because only a court of law can determine whether or not content is constitutionally protected.

Article VII of the Library Bill of Rights states, "All people, regardless of origin, age, background, or views, possess a right to privacy and confidentiality in their library use." This includes students and minors, who have a right to be free from any unreasonable intrusion into or surveillance of their lawful library use.<sup>3</sup>

## Appendix E: Access to Library Resources and Services for Minors – An Interpretation of the Library Bill of Rights

The mission, goals, and objectives of libraries cannot authorize libraries and their governing bodies to assume, abrogate, or overrule the rights and responsibilities of parents and guardians. As “Libraries: An American Value” states, “We affirm the responsibility and the right of all parents and guardians to guide their own children’s use of the library and its resources and services.”<sup>4</sup> Libraries and their governing bodies cannot assume the role of parents or the functions of parental authority in the private relationship between parent and child. Libraries and their governing bodies

shall ensure that only parents and guardians have the right and the responsibility to determine their children’s—and only their children’s—access to library resources. Parents and guardians who do not want their children to have access to specific library services, materials, or facilities should so advise their own children. Libraries and library governing bodies should not use rating systems to inhibit a minor’s access to materials.<sup>5</sup>

Libraries and their governing bodies have a legal and professional obligation to ensure that all members of the communities they serve have free and equitable access to a diverse range of library resources and services that is inclusive, regardless of content, approach, or format. This principle of library service applies equally to all users, minors as well as adults. Lack of access to information can be harmful to minors. Libraries and their governing bodies must uphold this principle in order to provide adequate and effective service to minors.

*Adopted June 30, 1972, by the ALA Council; amended July 1, 1981; July 3, 1991; June 30, 2004; July 2, 2008 under previous name “Free Access to Libraries for Minors”; July 1, 2014; and June 25, 2019.*

<sup>1</sup> *Brown v. Entertainment Merchant’s Association et al.* 564 U.S. 08-1448 (2011).

<sup>2</sup> *Erznoznik v. City of Jacksonville*, 422 U.S. 205 (1975): “Speech that is neither obscene as to youths nor subject to some other legitimate proscription cannot be suppressed solely to protect the young from ideas or images that a legis- lative body thinks unsuitable for them. In most circumstances, the values protected by the First Amendment are no less applicable when government seeks to control the flow of information to minors.” See also *Tinker v. Des Moines School Dist.*, 393 U.S.503 (1969); *West Virginia Bd. of Ed. v. Barnette*, 319 U.S. 624 (1943); *AAMA v. Kendrick*, 244 F.3d 572 (7th Cir. 2001).

<sup>3</sup> “*Privacy: An Interpretation of the Library Bill of Rights*,” adopted June 19, 2002, by the ALA Council; amended July 1, 2014; and June 24, 2019.

<sup>4</sup> “*Libraries: An American Value*,” adopted on February 3, 1999, by ALA Council.

<sup>5</sup> “*Rating Systems: An Interpretation of the Library Bill of Rights*,” adopted on June 30, 2015, by ALA Council; amended June 25, 2019.

## Appendix F: Freedom to View Statement

The FREEDOM TO VIEW, along with the freedom to speak, to hear, and to read, is protected by the First Amendment to the Constitution of the United States. In a free society, there is no place for censorship of any medium of expression. Therefore these principles are affirmed:

1. To provide the broadest access to film, video, and other audiovisual materials because they are a means for the communication of ideas. Liberty of circulation is essential to insure the constitutional guarantee of freedom of expression.
2. To protect the confidentiality of all individuals and institutions using film, video, and other audiovisual materials.
3. To provide film, video, and other audiovisual materials which represent a diversity of views and expression. Selection of a work does not constitute or imply agreement with or approval of the content.
4. To provide a diversity of viewpoints without the constraint of labeling or prejudging film, video, or other audiovisual materials on the basis of the moral, religious, or political beliefs of the producer or filmmaker or on the basis of controversial content.
5. To contest vigorously, by all lawful means, every encroachment upon the public's freedom to view.

This statement was originally drafted by the Freedom to View Committee of the American Film and Video Association (formerly the Educational Film Library Association) and was adopted by the AFVA Board of Directors in February 1979. This statement was updated and approved by the AFVA Board of Directors in 1989.

Endorsed January 10, 1990, by the ALA Council

## Appendix G: Request for Reconsideration of Library Materials

Author:

Title:

Publisher:

Published year:

Request initiated by (your name):

Contact information:

Do you live within the Sweet Home School District? (PLEASE CIRCLE ONE):      YES      NO

Are you a Sweet Home Public Library card holder? (PLEASE CIRCLE ONE):      YES      NO

I have read ALA policies listed below: (PLEASE CIRCLE ONE):      YES      NO  
Freedom to Read Statement (<https://www.ala.org/advocacy/intfreedom/freedomreadstatement>)  
Library Bill of Rights (<https://www.ala.org/advocacy/intfreedom/librarybill>)

1. What concerns you about the resource? (please be specific)
2. Is there an age group for which would you recommend this material?
3. What are the positive aspects of this material?
4. Have you read or viewed the material in its entirety?
5. What action are you requesting the committee consider regarding this material?

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Signature of Requestor

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Date of Request



# REQUEST FOR COUNCIL ACTION

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**Title:** Request for Council Action – Approving a Contract with ODOT for the Mountain View Road Multi-Use Path Project

**Preferred Agenda:** May 26, 2026

**Submitted By:** Cecily Hope Pretty, Deputy City Manager

**Reviewed By:** Jason Ogden, City Manager / Police Chief

**Type of Action:** Motion  Resolution  Reading

**Relevant Code/Policy:** FY 2026-2027 City Council Goals

**Towards Council Goal:** Desirable Community

**Attachments:** ODOT-Sweet Home Mountain View Multi-Use Path Agreement

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**Purpose of this RCA:**

The purpose of this RCA is to request City Council approval of a contract with the Oregon Department of Transportation (ODOT) to begin the preliminary engineering phase of the Mountain View Multi-Use Path project.

**Background/Context:**

In 2024, the City of Sweet Home was selected to receive funding through the Oregon Department of Transportation for the Mountain View Multi-Use Path project. ODOT performed project scoping in 2025 and refined the scope based on available funding for an estimated project total cost of \$1,950,000. The project will span four years from preliminary engineering to construction beginning in Fiscal Year 2026-2027.

**The Challenge/Problem:**

The project area is adjacent to Sweet Home Junior High School (between 22<sup>nd</sup> Avenue and Ames Creek Road) and is a high pedestrian area with no pedestrian infrastructure across from the school. The establishment of a multi-use path will improve safety and accessibility in the area.

The City must enter into an agreement with ODOT in order for work to begin on the project. The City does not have sufficient budgetary capacity in its Transportation Fund to complete the project independently.

**Issues and Financial Impacts:**

A local match is required; the City's requirement for the preliminary engineering phase is \$29,269.50. The City's total required match across the four project years is estimated to total \$200,265.00, which is already programmed in the City's Capital Improvement Plan (CIP) in the FY 2026-2027 budget.

**Elements of a Stable Solution:**

Approval of an agreement that limits the funding liability to the City while delivery safety improvements within the project area.

**Options:**

1. Do nothing: The City will not move forward with the Mountain View Multi-Use Path Project.
2. Move to approve the contract as proposed: Direct the City Manager to execute the contract and begin the preliminary engineering phase of the project.
3. Move to approve the contract with amendments: Staff will approach ODOT with proposed amendments as specified by City Council.

**Recommendation:**

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

**ODOT Delivered Federal Project  
On Behalf of City of Sweet Home**

**Project Name:** Mountain View Road Multi-Use Path (Sweet Home)

**Key Number:** 24181

THIS AGREEMENT ("Agreement") is made and entered into by and between the STATE OF OREGON, acting by and through its Department of Transportation, hereinafter referred to as "State" or "ODOT," and the CITY OF SWEET HOME, acting by and through its elected officials, hereinafter referred to as "Agency," both herein referred to individually as "Party" and collectively as "Parties."

**RECITALS**

1. By the authority granted in Oregon Revised Statute (ORS) 190.110, 366.572 and 366.576, state agencies may enter into cooperative agreements with counties, cities and units of local governments for the performance of any or all functions and activities that a party to the Agreement, its officers, or agents have the authority to perform.
2. Mountain View Road is a part of the city street system under the jurisdiction and control of Agency.
3. Agency has agreed that State will deliver this project on behalf of the Agency.
4. The Project was selected as a part of the Statewide Carbon Reduction program and may include a combination of federal and state funds. "Project" is defined under Terms of Agreement, paragraph 1 of this Agreement.
5. The Stewardship and Oversight Agreement On Project Assumption and Program Oversight By and Between Federal Highway Administration, Oregon Division and the State of Oregon Department of Transportation ("Stewardship Agreement") documents the roles and responsibilities of the State with respect to project approvals and responsibilities regarding delivery of the Federal Aid Highway Program. This includes the State's oversight and reporting requirements related to locally administered projects. The provisions of that agreement are hereby incorporated and included by reference.

**NOW THEREFORE** the premises being in general as stated in the foregoing Recitals, it is agreed by and between the Parties hereto as follows:

**TERMS OF AGREEMENT**

1. Under such authority, Agency and State agree to State delivering the Mountain View Road Multi-Use Path (Sweet Home) project in which State will complete the design for the future construction project that will (1) install approximately 8,000 feet of shared use paths or sidewalks, on at least one side of the street, and bike lanes, and (2) improve or install high visibility crosswalks and ADA ramps on connected streets on Mountain View

Road from Long Street to Ames Creek Road with emphases on promoting active transportation, improving safety, and increasing connectivity for pedestrians and bicyclists, on behalf of Agency, hereinafter referred to as "Project." The future construction project is anticipated to include the right of way and construction phases. The location of the Project is approximately as shown on the map attached hereto, marked "Exhibit A," and by this reference made a part hereof.

2. The work to be performed under this Agreement is limited to preliminary engineering phase which is the only phase currently programmed in the Statewide Transportation Improvement Program ("STIP"). No work on the additional phases will be performed until an amendment to this Agreement is fully executed.
3. Agency agrees that, if State hires a consultant to design the Project, State will serve as the lead contracting agency and contract administrator for the consultant contract related to the work under this Agreement.
4. Project Costs and Funding.
  - a. The following Table 1 reflects the funding details for this Agreement. These amounts are subject to change.

**b. Table 1**

Total Project Cost: Available Funding for Programmed Phase preliminary engineering (PE)	\$285,000.00
Pro-rated Federal Share:	89.73%
Agency Share:	10.27%
Federal Funding:	\$255,730.50
State Funding	NA
Agency Funds:	\$29,269.50
Approved In-kind Contribution:	NA

- c. The Total Project Cost is estimated at \$285,000.00, which is subject to change. Federal funds for this Project shall be limited to \$255,730.50. Agency shall be responsible for all remaining costs, including any non-participating costs, all costs in excess of the federal funds, and the 10.27 percent match for all eligible costs. Any unused funds obligated to this Project will not be paid out by State, and will not be available for use by Agency for this Agreement or any other projects. "Total Project Cost" means the estimated cost to complete the entire Project, and includes any federal funds, state funds, local matching funds, and any other funds.
    - d. With the exception of Americans with Disabilities Act of 1990-related design standards and exceptions, State shall consult with Agency on Project decisions that impact Total Project Cost involving the application of design standards, design exceptions, risks, schedule, and preliminary engineering charges, for work performed on roadways under local jurisdiction. State will allow Agency to

participate in regular meetings and will use all reasonable efforts to obtain Agency's concurrence on plans. State shall consult with Agency prior to making changes to Project scope, schedule, or budget. However, State may award a construction contract up to ten (10) percent (%) over engineer's estimate without prior approval of Agency.

- e. Federal funds under this Agreement are provided under Title 23, United States Code.
  - f. ODOT does not consider Agency to be a subrecipient or contractor under this Agreement for purposes of federal funds. The Assistance Listing Number (ALN) for this Project is 20.205, title Highway Planning and Construction. Agency is not eligible to be reimbursed for work performed under this Agreement.
  - g. State will submit the requests for federal funding to the Federal Highway Administration (FHWA). The federal funding for this Project is contingent upon approval of each funding request by FHWA. Any work performed outside the period of performance or scope of work approved by FHWA will be considered nonparticipating and paid for at Agency expense.
  - h. Agency guarantees the availability of Agency funding in an amount required to fully fund Agency's share of the Project.
5. The term of this Agreement shall begin on the date all required signatures are obtained and shall terminate upon completion of the Project and final payment or ten (10) calendar years following the date all required signatures are obtained, whichever is sooner.
6. Termination.
- a. This Agreement may be terminated by mutual written consent of both Parties.
  - b. State may terminate this Agreement upon 30 days' written notice to Agency.
  - c. State may terminate this Agreement effective upon delivery of written notice to Agency, or at such later date as may be established by State, under any of the following conditions:
    - i. If Agency fails to provide services called for by this Agreement within the time specified herein or any extension thereof.
    - ii. If Agency fails to perform any of the other provisions of this Agreement, or so fails to pursue the work as to endanger performance of this Agreement in accordance with its terms, and after receipt of written notice from State fails to correct such failures within ten (10) days or such longer period as State may authorize.
    - iii. If Agency fails to provide payment of its share of the cost of the Project.

- iv. If State fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow State, in the exercise of its reasonable administrative discretion, to continue to make payments for performance of this Agreement.
- v. If federal or state laws, regulations or guidelines are modified or interpreted in such a way that either the work under this Agreement is prohibited or if State is prohibited from paying for such work from the planned funding source.
- d. Any termination of this Agreement shall not prejudice any rights or obligations accrued to the Parties prior to termination.

7. **Americans with Disabilities Act Compliance:**

- a. When the Project scope includes work on sidewalks, curb ramps, or pedestrian-activated signals or triggers an obligation to address curb ramps or pedestrian signals, the Parties shall:
  - i. Utilize ODOT standards to assess and ensure Project compliance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 as amended (together, "ADA"), including ensuring that all sidewalks, curb ramps, and pedestrian-activated signals meet current ODOT Highway Design Manual standards;
  - ii. Follow ODOT's processes for design, construction, or alteration of sidewalks, curb ramps, and pedestrian-activated signals, including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, providing a temporary pedestrian accessible route plan and current ODOT Curb Ramp Inspection form;
  - iii. At Project completion, send a completed ODOT Curb Ramp Inspection Form 734-5020 to the address on the form as well as to State's Project Manager for each curb ramp constructed or altered as part of the Project. The completed form is the documentation required to show that each curb ramp meets ODOT standards and is ADA compliant. ODOT's fillable Curb Ramp Inspection Form and instructions are available at the following address:  
  
<https://www.oregon.gov/ODOT/Engineering/Pages/Accessibility.aspx>; and
- b. Agency shall ensure that any portions of the Project under Agency's maintenance jurisdiction are maintained in compliance with the ADA throughout the useful life of the Project. This includes, but is not limited to, Agency ensuring that:
  - i. Pedestrian access is maintained as required by the ADA,
  - ii. Any complaints received by Agency identifying sidewalk, curb ramp, or pedestrian-activated signal safety or access issues are promptly evaluated and addressed,

- iii. Agency, or abutting property owner, pursuant to local code provisions, performs any repair or removal of obstructions needed to maintain the facility in compliance with the ADA requirements that were in effect at the time the facility was constructed or altered,
  - iv. Any future alteration work on Project or Project features during the useful life of the Project complies with the ADA requirements in effect at the time the future alteration work is performed, and
  - v. Applicable permitting and regulatory actions are consistent with ADA requirements.
- d. Maintenance obligations in this section shall survive termination of this Agreement.
8. State shall ensure compliance with the Cargo Preference Act and implementing regulations (46 CFR Part 381) for use of United States-flag ocean vessels transporting materials or equipment acquired specifically for the Project. Strict compliance is required, including but not limited to the clauses in 46 CFR 381.7(a) and (b) which are incorporated by reference. State shall also include this requirement in all contracts and ensure that contractors include the requirement in their subcontracts.
  9. Agency hereby grants State the right to enter onto Agency-owned or controlled right of way and real property for the performance of duties as set forth in this Agreement.
  10. The Parties acknowledge and agree that State, the Oregon Secretary of State's Office, the federal government, and their duly authorized representatives shall have access to the books, documents, papers, and records of the Parties which are directly pertinent to the specific Agreement for the purpose of making audit, examination, excerpts, and transcripts for a period of six (6) years after completion of the Project and final payment. Copies of applicable records shall be made available upon request. Payment for costs of copies is reimbursable by the requesting party.
  11. The Special and Standard Provisions attached hereto, marked Attachments 1 and 2, respectively, are incorporated by this reference and made a part hereof. The Standard Provisions apply to all federal-aid projects and may be modified only by the Special Provisions. The Parties hereto mutually agree to the terms and conditions set forth in Attachments 1 and 2. In the event of a conflict, this Agreement shall control over the attachments, and Attachment 1 shall control over Attachment 2.
  12. Agency shall assume sole liability for Agency's breach of any federal statutes, rules, program requirements and grant provisions applicable to the federal funds, and shall, upon Agency's breach of any such conditions that requires the State to return funds to FHWA, hold harmless and indemnify the State for an amount equal to the funds received under this Agreement.
  13. Agency and State are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise,

to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement.

14. State and Agency hereto agree that if any term or provision of this Agreement is declared by a court of competent jurisdiction to be invalid, unenforceable, illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.
15. Notwithstanding anything in this Agreement or implied to the contrary, the rights and obligations set out in the following paragraphs of this Agreement shall survive Agreement expiration or termination, as well as any provisions of this Agreement that by their context are intended to survive: Terms of Agreement Paragraphs 4.e (Funding), 6.d (Termination), 7.b (ADA maintenance), 10-15, 18 (Integration, Merger; Waiver); and Attachment 2, paragraphs 1 (Project Administration), 7, 9, 11, 13 (Finance), and 37-41 (Maintenance and Contribution).
16. Agency certifies and represents that the individual(s) signing this Agreement has been authorized to enter into and execute this Agreement on behalf of Agency, under the direction or approval of its governing body, commission, board, officers, members or representatives, and to legally bind Agency.
17. This Agreement may be executed in several counterparts all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.
18. This Agreement and attached exhibits constitute the entire agreement between the Parties on the subject matter hereof. In the event of conflict, the body of this Agreement and the attached exhibits will control over Project application and documents provided by Agency to State. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both Parties and all necessary approvals have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of State to enforce any provision of this Agreement shall not constitute a waiver by State of that or any other provision. Notwithstanding this provision, the Parties may enter into a Right Of Way Services Agreement in furtherance of the Project.
19. State's Contract Administrator for this Agreement is Tyler Dunaway, Transportation Project Manager, 3700 SW Philomath Boulevard, Corvallis, Oregon 97333; telephone: (541) 852-0849; email: [tyler.dunaway@odot.oregon.gov](mailto:tyler.dunaway@odot.oregon.gov), or assigned designee upon individual's absence. State shall notify the other Party in writing of any contact information changes during the term of this Agreement.

City of Sweet Home/ODOT  
Agreement No. 73000-00058132

20. Agency's Contract Administrator for this Agreement is Cecily Pretty, Deputy City Manager, City of Sweet Home, 3225 Main Street, Sweet Home, Oregon 97386; telephone: (541) 367-8969; email: [cpretty@sweethomor.gov](mailto:cpretty@sweethomor.gov), or assigned designee upon individual's absence. Agency shall notify the other Party in writing of any contact information changes during the term of this Agreement.

**THE PARTIES**, by execution of this Agreement, hereby acknowledge that their signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

This Project is in the 2024-2027 Statewide Transportation Improvement Program (STIP), (Key # 24181) that was adopted by the Oregon Transportation Commission on July 13, 2023 (or subsequently by amendment to the STIP).

Signature Page Follows

**CITY OF SWEET HOME**, by and through  
its elected officials

By \_\_\_\_\_  
Title:

Date \_\_\_\_\_

By \_\_\_\_\_  
Title:

Date \_\_\_\_\_

**LEGAL REVIEW APPROVAL (If required  
in Agency's process)**

By \_\_\_\_\_  
Agency Counsel

Date \_\_\_\_\_

**Agency Contact:**

Cecily Pretty  
Deputy City Manager  
3225 Main Street  
Sweet Home, Oregon 97386  
541-367-8969  
[cpretty@sweethomeor.gov](mailto:cpretty@sweethomeor.gov)

**STATE OF OREGON**, by and through  
its Department of Transportation

By \_\_\_\_\_  
Region 2 Manager

Date \_\_\_\_\_

**APPROVAL RECOMMENDED**

By \_\_\_\_\_  
Climate Programs Manager

Date \_\_\_\_\_

By \_\_\_\_\_  
Area 4 Manager

Date \_\_\_\_\_

**APPROVED AS TO LEGAL  
SUFFICIENCY**

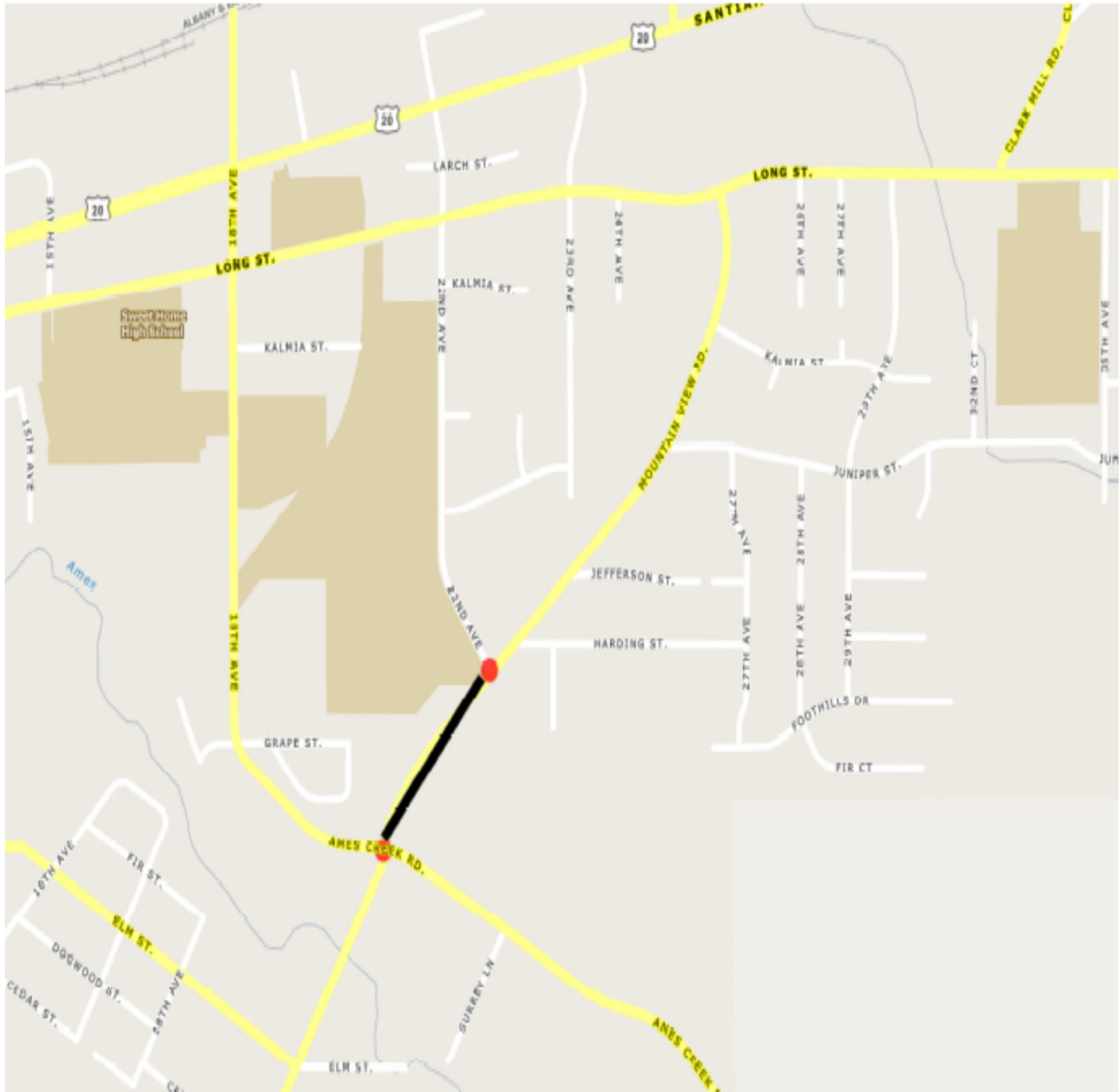
By Karen Clevering, via email  
Assistant Attorney General

Date May 14, 2026 – email retained in file

**State Contact:**

Tyler Dunaway  
ODOT Region 2 Area 4  
Transportation Project Manager  
3700 SW Philomath Blvd Corvallis, Or 97333  
541-852-0849  
[Tyler.Dunaway@odot.oregon.gov](mailto:Tyler.Dunaway@odot.oregon.gov)

**EXHIBIT A – Project Location Map**



**ATTACHMENT NO. 1 to AGREEMENT NO. 73000-00058132**  
**SPECIAL PROVISIONS**

1. State through its own forces or State's consultant shall conduct all work components necessary to complete the Project as referenced below, except for those responsibilities specifically assigned to Agency in this Agreement. Any work components performed by State's consultant shall be overseen by State.
  - a. State shall conduct preliminary engineering and design work required to produce final plans, specifications, and cost estimates in accordance with current state and federal laws and regulations; obtain all required permits; acquire necessary right of way and easements; and arrange for all utility relocations and adjustments.
  - b. State will advertise, bid, and award the construction contract. Upon State's award of the construction contract, State shall be responsible for contract administration and construction engineering & inspection, including all required materials testing and quality documentation. State shall make all contractor payments.
  - c. State will perform project management and oversight activities throughout the duration of the Project. The cost of such activities will be billed to the Project.
2. State and Agency agree that the useful life of this Project is defined as 25 years.
3. If Agency fails to meet the requirements of this Agreement or the underlying federal regulations, State may withhold the Agency's proportional share of Highway Fund distribution necessary to reimburse State for costs incurred by such Agency breach.
4. Agency agrees to State acquiring all right of way needed for construction of the Project. Upon Project completion, State will transfer to Agency any real property interest that the State acquired for the Project that is no longer needed for the construction of the Project, however, all property transferred by the State to Agency shall include a reversionary interest by which the property automatically reverts back to the State if the Agency ceases to use the property for a public transportation purpose. Agency agrees to accept an instrument prepared by the State transferring the real property interest and waives any objection to the form of the instrument or the type of property interest transferred so long as the property interest transferred is equal to or less than the interest the State acquired for the Project.
5. To reflect the changes made to 23 U.S.C. 102 by the Infrastructure Investment and Jobs Act of 2021 (Public Law 117-58), Paragraph 11.b. of Attachment No. 2 Federal Standard Provisions is deleted in its entirety.

## ATTACHMENT NO. 2 FEDERAL STANDARD PROVISIONS

### PROJECT ADMINISTRATION

1. State (ODOT) is acting to fulfill its responsibility to the Federal Highway Administration (FHWA) by the administration of this Project, and Agency (i.e. county, city, unit of local government, or other state agency) hereby agrees that State shall have full authority to carry out this administration. If requested by Agency or if deemed necessary by State in order to meet its obligations to FHWA, State will act for Agency in other matters pertaining to the Project. Prior to taking such action, State will confer with Agency concerning actions necessary to meet federal obligations. State and Agency shall each assign a person in responsible charge "liaison" to coordinate activities and assure that the interests of both Parties are considered during all phases of the Project.
2. Any project that uses federal funds in project development is subject to plans, specifications and estimates (PS&E) review and approval by FHWA or State acting on behalf of FHWA prior to advertisement for bid proposals, regardless of the source of funding for construction.
3. State will provide or secure services to perform plans, specifications and estimates (PS&E), construction contract advertisement, bid, award, contractor payments and contract administration. A State-approved consultant may be used to perform preliminary engineering, right of way and construction engineering services.
4. Agency may perform only those elements of the Project identified in the special provisions.

### PROJECT FUNDING REQUEST

5. State shall submit a separate written Project funding request to FHWA requesting approval of federal-aid participation for each project phase including a) Program Development (Planning), b) Preliminary Engineering (National Environmental Policy Act - NEPA, Permitting and Project Design), c) Right of Way Acquisition, d) Utilities, and e) Construction (Construction Advertising, Bid and Award). Any work performed prior to FHWA's approval of each funding request will be considered nonparticipating and paid for at Agency expense. State, its consultant or Agency shall not proceed on any activity in which federal-aid participation is desired until such written approval for each corresponding phase is obtained by State. State shall notify Agency in writing when authorization to proceed has been received from FHWA. All work and records of such work shall be in conformance with FHWA rules and regulations.

### FINANCE

6. Federal funds shall be applied toward Project costs at the current federal-aid matching ratio, unless otherwise agreed and allowable by law. Agency shall be responsible for the entire match amount for the federal funds and any portion of the Project, which is not covered by federal funding, unless otherwise agreed to and specified in the intergovernmental Agreement (Project Agreement). Agency must obtain written approval from State to use in-kind contributions rather than cash to satisfy all or part of the matching funds requirement. If federal funds are used, State will specify the Catalog of Federal Domestic Assistance (CFDA) number in the Project Agreement. State will also determine and clearly state in the Project Agreement if recipient is a subrecipient or contractor, using the criteria in 2 CFR 200.331.

7. If the estimated cost exceeds the total matched federal funds available, Agency shall deposit its share of the required matching funds, plus 100 percent of all costs in excess of the total matched federal funds. Agency shall pay one hundred (100) percent of the cost of any item in which FHWA will not participate. If Agency has not repaid any non-participating cost, future allocations of federal funds or allocations of State Highway Trust Funds to Agency may be withheld to pay the non-participating costs. If State approves processes, procedures, or contract administration that result in items being declared non-participating by FHWA, such items deemed non-participating will be negotiated between Agency and State. Agency agrees that costs incurred by State and Agency for services performed in connection with any phase of the Project shall be charged to the Project, unless otherwise mutually agreed upon by the Parties.
8. Agency's estimated share and advance deposit.
  - a) Agency shall, prior to commencement of the preliminary engineering and/or right of way acquisition phases, deposit with State its estimated share of each phase. Exception may be made in the case of projects where Agency has written approval from State to use in-kind contributions rather than cash to satisfy all or part of the matching funds requirement.
  - b) Agency's construction phase deposit shall be one hundred ten (110) percent of Agency's share of the engineer's estimate and shall be received prior to award of the construction contract. Any additional balance of the deposit, based on the actual bid, must be received within forty-five (45) days of receipt of written notification by State of the final amount due, unless the contract is cancelled. Any balance of a cash deposit in excess of amount needed, based on the actual bid, will be refunded within forty-five (45) days of receipt by State of the Project sponsor's written request.
  - c) Pursuant to Oregon Revised Statutes (ORS) 366.425, the advance deposit may be in the form of 1) money deposited in the State Treasury (an option where a deposit is made in the Local Government Investment Pool), and an Irrevocable Limited Power of Attorney is sent to State's Active Transportation Section, Funding and Program Services Unit, or 2) an Irrevocable Letter of Credit issued by a local bank in the name of State, or 3) cash or check submitted to the Oregon Department of Transportation.
9. If Agency makes a written request for the cancellation of a federal-aid project; Agency shall bear one hundred (100) percent of all costs incurred as of the date of cancellation. If State was the sole cause of the cancellation, State shall bear one hundred (100) percent of all costs incurred. If it is determined that the cancellation was caused by third parties or circumstances beyond the control of State or Agency, Agency shall bear all costs, whether incurred by State or Agency, either directly or through contract services, and State shall bear any State administrative costs incurred. After settlement of payments, State shall deliver surveys, maps, field notes, and all other data to Agency.
10. Agency shall make additional deposits, as needed, upon request from State. Requests for additional deposits shall be accompanied by an itemized statement of expenditures and an estimated cost to complete the Project.
11. Agency shall, upon State's written request for reimbursement in accordance with Title 23, CFR part 630.112(c) 1 and 2, as directed by FHWA, reimburse State for federal-aid funds distributed to Agency if any of the following events occur:

- a) Right of way acquisition is not undertaken or actual construction is not started by the close of the twentieth federal fiscal year following the federal fiscal year in which the federal-aid funds were authorized for right of way acquisition. Agency may submit a written request to State's Liaison for a time extension beyond the twenty (20) year limit with no repayment of federal funds and State will forward the request to FHWA. FHWA may approve this request if it is considered reasonable.
  - b) Right of way acquisition or actual construction of the facility for which preliminary engineering is undertaken is not started by the close of the tenth federal fiscal year following the federal fiscal year in which the federal-aid funds were authorized. Agency may submit a written request to State's Liaison for a time extension beyond the ten (10) year limit with no repayment of federal funds and State will forward the request to FHWA. FHWA may approve this request if it is considered reasonable.
12. State shall, on behalf of Agency, maintain all Project documentation in keeping with State and FHWA standards and specifications. This shall include, but is not limited to, daily work records, quantity documentation, material invoices and quality documentation, certificates of origin, process control records, test results, and inspection records to ensure that the Project is completed in conformance with approved plans and specifications.
  13. State shall submit all claims for federal-aid participation to FHWA in the normal manner and compile accurate cost accounting records. State shall pay all reimbursable costs of the Project. Agency may request a statement of costs-to-date at any time by submitting a written request. When the final total cost of the Project has been computed, State shall furnish Agency with an itemized statement. Agency shall pay an amount which, when added to said advance deposit and federal reimbursement payment, will equal one hundred (100) percent of the final total cost of the Project. Any portion of deposits made in excess of the final total cost of the Project, minus federal reimbursement, shall be released to Agency. The actual cost of services provided by State will be charged to the Project expenditure account(s) and will be included in the final total cost of the Project.

## **DESIGN STANDARDS**

14. Agency and State agree that minimum design standards on all local agency jurisdictional roadway or street projects on the National Highway System (NHS) and projects on the non-NHS shall be the American Association of State Highway and Transportation Officials (AASHTO) standards and be in accordance with State's Oregon Bicycle & Pedestrian Design Guide (current version). State or its consultant shall use either AASHTO's A Policy on Geometric Design of Highways and Streets (current version) or State's Resurfacing, Restoration and Rehabilitation (3R) design standards for 3R projects. State or its consultant may use AASHTO for vertical clearance requirements on Agency's jurisdictional roadways or streets.
15. Agency agrees that if the Project is on the Oregon State Highway System or a State-owned facility, that design standards shall be in compliance with standards specified in the current ODOT Highway Design Manual and related references. Construction plans for such projects shall be in conformance with standard practices of State and all specifications shall be in substantial compliance with the most current Oregon Standard Specifications for Highway Construction and current Contract Plans Development Guide.
16. State and Agency agree that for all projects on the Oregon State Highway System or a State-owned facility, any design element that does not meet ODOT Highway Design Manual design standards must be justified and documented by means of a design exception. State and Agency further agree that for all projects on the NHS, regardless of funding source; any design element that does not

meet AASHTO standards must be justified and documented by means of a design exception. State shall review any design exceptions on the Oregon State Highway System and retain authority for said approval. FHWA shall review any design exceptions for projects subject to Project of Division Interest and retains authority for their approval.

17. ODOT agrees all traffic control devices and traffic management plans shall meet the requirements of the current edition of the Manual on Uniform Traffic Control Devices and Oregon Supplement as adopted in Oregon Administrative Rule (OAR) 734-020-0005. State or its consultant shall, on behalf of Agency, obtain the approval of the State Traffic Engineer prior to the design and construction of any traffic signal, or illumination to be installed on a state highway pursuant to OAR 734-020-0430.

## **PRELIMINARY & CONSTRUCTION ENGINEERING**

18. Preliminary engineering and construction engineering may be performed by either a) State, or b) a State-approved consultant. Engineering work will be monitored by State to ensure conformance with FHWA rules and regulations. Project plans, specifications and cost estimates shall be performed by either a) State, or b) a State-approved consultant. State shall review and approve Project plans, specifications and cost estimates. State shall, at project expense, review, process and approve, or submit for approval to the federal regulators, all environmental statements. State shall offer Agency the opportunity to review the documents prior to advertising for bids.
19. Architectural, engineering, photogrammetry, transportation planning, land surveying and related services (A&E Services) as needed for federal-aid transportation projects must follow the State's processes to ensure federal reimbursement. State will award, execute, and administer the contracts. State's personal services contracting process and resulting contract document will follow Title 23 CFR part 172, 2 CFR part 1201, ORS 279A.055, 279C.110, 279C.125, OAR 731-148-0130, OAR 731-148-0220(3), OAR 731-148-0260 and State Personal Services Contracting Procedures, as applicable and as approved by the FHWA. Such personal services contract(s) shall contain a description of the work to be performed, a project schedule, and the method of payment. No reimbursement shall be made using federal-aid funds for any costs incurred by Agency or the state approved consultant prior to receiving authorization from State to proceed.
20. The State or its consultant responsible for performing preliminary engineering for the Project shall, as part of its preliminary engineering costs, obtain all Project related permits necessary for the construction of said Project. Said permits shall include, but are not limited to, access, utility, environmental, construction, and approach permits. All pre-construction permits will be obtained prior to advertisement for construction.
21. State shall prepare construction contract and bidding documents, advertise for bid proposals, award all construction contracts, and administer the construction contracts.
22. Upon State's award of a construction contract, State shall perform quality assurance and independent assurance testing in accordance with the FHWA-approved Quality Assurance Program found in State's Manual of Field Test Procedures, process and pay all contractor progress estimates, check final quantities and costs, and oversee and provide intermittent inspection services during the construction phase of the Project.
23. State shall, as a Project expense, assign a liaison to provide Project monitoring as needed throughout all phases of Project activities (preliminary engineering, right-of-way acquisition, and construction). State's liaison shall process reimbursement for federal participation costs.

## **Disadvantaged Business Enterprises (DBE) Obligations**

24. State and Agency agree to incorporate by reference the requirements of 49 CFR part 26 and State's DBE Program Plan, as required by 49 CFR part 26 and as approved by USDOT, into all contracts entered into under this Project Agreement. The following required DBE assurance shall be included in all contracts:

*"The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of Title 49 CFR part 26 in the award and administration of federal-aid contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as Agency deems appropriate. Each subcontract the contractor signs with a subcontractor must include the assurance in this paragraph (see 49 CFR 26.13(b))."*

25. State and Agency agree to comply with all applicable civil rights laws, rules and regulations, including Title V and Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 (ADA), and Titles VI and VII of the Civil Rights Act of 1964.
26. The Parties hereto agree and understand that they will comply with all applicable federal, state, and local laws, regulations, executive orders and ordinances applicable to the work including, but not limited to, the provisions of ORS 279C.505, 279C.515, 279C.520, 279C.530 and 279B.270, incorporated herein by reference and made a part hereof; Title 23 CFR parts 1.11, 140, 635, 710, and 771; Title 49 CFR parts 24 and 26; , 2 CFR 1201; Title 23, USC, Federal-Aid Highway Act; Title 41, Chapter 1, USC 51-58, Anti-Kickback Act; Title 42 USC; Uniform Relocation Assistance and Real Property Acquisition Policy Act of 1970, as amended, the provisions of the FAPG and *FHWA Contract Administration Core Curriculum Participants Manual & Reference Guide*. State and Agency agree that FHWA-1273 Required Contract Provisions shall be included in all contracts and subcontracts verbatim and not by reference.

## **RIGHT OF WAY**

27. Right of Way activities shall be conducted in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, ORS Chapter 35, FAPG, CFR, and the *ODOT Right of Way Manual*, Title 23 CFR part 710 and Title 49 CFR part 24.
28. State is responsible for proper acquisition of the necessary right of way and easements for construction and maintenance of projects. State or its consultant may perform acquisition of the necessary right of way and easements for construction and maintenance of the Project in accordance with the *ODOT Right of Way Manual*, and with the prior approval from State's Region Right of Way office.
29. If the Project has the potential of needing right of way, to ensure compliance in the event that right of way is unexpectedly needed, a right of way services agreement will be required. State, at Project expense, shall be responsible for requesting the obligation of project funding from FHWA. State, at Project expense, shall be entirely responsible for project acquisition and coordination of the right of way certification.
30. State or its consultant shall ensure that all project right of way monumentation will be conducted in conformance with ORS 209.155.

31. State and Agency grant each other authority to enter onto the other's right of way for the performance of non-construction activities such as surveying and inspection of the Project.

## **RAILROADS**

32. State shall follow State established policy and procedures when impacts occur on railroad property. The policy and procedures are available through the State's Liaison, who will contact State's Railroad Liaison on behalf of Agency. Only those costs allowable under Title 23 CFR part 140 subpart I, and Title 23 part 646 subpart B shall be included in the total Project costs; all other costs associated with railroad work will be at the sole expense of Agency, or others.

## **UTILITIES**

33. State or its consultant shall follow State established statutes, policies and procedures when impacts occur to privately or publicly-owned utilities. Policy, procedures and forms are available through the State Utility Liaison or State's Liaison. State or its consultant shall provide copies of all signed utility notifications, agreements and Utility Certification to the State Utility & Railroad Liaison. Only those utility relocations, which are eligible for reimbursement under the FAPG, Title 23 CFR part 645 subparts A and B, shall be included in the total Project costs; all other utility relocations shall be at the sole expense of Agency, or others. Agency may send a written request to State, at Project expense, to arrange for utility relocations/adjustments lying within Agency jurisdiction. This request must be submitted no later than twenty-one (21) weeks prior to bid let date. Agency shall not perform any utility work on state highway right of way without first receiving written authorization from State.

## **GRADE CHANGE LIABILITY**

34. Agency, if a County, acknowledges the effect and scope of ORS 105.755 and agrees that all acts necessary to complete construction of the Project which may alter or change the grade of existing county roads are being accomplished at the direct request of the County.
35. Agency, if a City, hereby accepts responsibility for all claims for damages from grade changes. Approval of plans by State shall not subject State to liability under ORS 105.760 for change of grade.
36. Agency, if a City, by execution of the Project Agreement, gives its consent as required by ORS 373.030(2) to any and all changes of grade within the City limits, and gives its consent as required by ORS 373.050(1) to any and all closure of streets intersecting the highway, in connection with or arising out of the Project covered by the Project Agreement.

## **MAINTENANCE RESPONSIBILITIES**

37. Agency shall, at its own expense, maintain operate, and provide power as needed upon Project completion at a minimum level that is consistent with normal depreciation and/or service demand and throughout the useful life of the Project. The useful life of the Project is defined in the Special Provisions. State may conduct periodic inspections during the life of the Project to verify that the Project is properly maintained and continues to serve the purpose for which federal funds were provided. Maintenance and power responsibilities shall survive any termination of the Project Agreement. In the event the Project will include or affect a state highway, this provision does not address maintenance of that state highway.

## **CONTRIBUTION**

38. If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against State or Agency with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party's liability with respect to the Third Party Claim.
39. With respect to a Third Party Claim for which State is jointly liable with Agency (or would be if joined in the Third Party Claim), State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Agency in such proportion as is appropriate to reflect the relative fault of State on the one hand and of Agency on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of State on the one hand and of Agency on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if State had sole liability in the proceeding.
40. With respect to a Third Party Claim for which Agency is jointly liable with State (or would be if joined in the Third Party Claim), Agency shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by State in such proportion as is appropriate to reflect the relative fault of Agency on the one hand and of State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Agency on the one hand and of State on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Agency's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.

## **ALTERNATIVE DISPUTE RESOLUTION**

41. The Parties shall attempt in good faith to resolve any dispute arising out of this Project Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.

## **WORKERS' COMPENSATION COVERAGE**

42. All employers, including Agency, that employ subject workers who work under this Project Agreement in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage unless such employers are exempt under ORS 656.126. Employers Liability Insurance with coverage limits of not less than five hundred thousand (\$500,000) must be

included. State and Agency shall ensure that each of its contractors complies with these requirements.

### **LOBBYING RESTRICTIONS**

43. Agency certifies by signing the Agreement that:

- a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- b) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, and contracts and subcontracts under grants, subgrants, loans, and cooperative agreements) which exceed one hundred thousand dollars (\$100,000), and that all such subrecipients shall certify and disclose accordingly.
- d) This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Title 31, USC Section 1352.
- e) Any person who fails to file the required certification shall be subject to a civil penalty of not less than ten thousand dollars (\$10,000) and not more than one hundred thousand dollars (\$100,000) for each such failure.

### **CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY, AND VOLUNTARY EXCLUSION – LOWER TIER COVERED TRANSACTIONS**

By signing this Agreement, Agency agrees to fulfill the responsibility imposed by 2 CFR Subpart C, including 2 CFR 180.300, 180.355, 180.360, and 180.365, regarding debarment, suspension, and other responsibility matters. For the purpose of this provision only, Agency is considered a participant in a covered transaction. Furthermore, by signing this Agreement, Agency is providing the certification for its principals required in Appendix to 2 CFR part 180 – Covered Transactions.

**RESOLUTION NO. 8 FOR 2026**

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

The City of Sweet Home resolves as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for the fiscal year 2026-2027.

PASSED by the Council and approved by the Mayor this 26<sup>th</sup> day of May, 2026.

---

Mayor

ATTEST:

---

City Manager – Ex Officio City Recorder

\* I certify that a public hearing before the Budget Committee was held on April 30, 2026 and a public hearing before the City Council was held on May 26, 2026, giving citizens an opportunity to comment on use of State Revenue Sharing.

---

Jason Ogden, City Manager

**RESOLUTION NO. 9 FOR 2026**

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

**WHEREAS**, ORS 221.760 provides as follows:

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

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

and;

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

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

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

This resolution shall be effective July 1, 2026.

Passed by the Council and approved by the Mayor this 26<sup>th</sup> day of May, 2026.

---

Mayor

ATTEST:

---

City Manager – Ex Officio City Recorder

# CITY OF SWEET HOME, OREGON 2026-2027 PROPOSED BUDGET



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# Budget Message

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

It is my honor to present the proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. This document reflects our continued commitment to strategic planning, transparency, and responsible financial stewardship. The total proposed budget for the City of Sweet Home is \$43,904,000.

The City's core operating budget remains focused on essential services, daily operations, and the advancement of Council priorities. This year's budget was developed in alignment with the City Council Goals for Fiscal Year 2026–2027, as adopted in Resolution No. 5 for 2026.

The Council's goals continue to be organized around five focus areas: desirable community, efficient government, infrastructure, essential services, and economic strength. This year's goals reflect a continued shift from planning toward implementation of key projects and investments.

In the area of community enhancement, the City will continue restoration of Weddle Bridge, advance pedestrian improvements along Mountain View, and invest in park development through Quarry Park improvements and evaluation of Northside Park amenities. These efforts support livability and long-term community appeal.

Infrastructure priorities remain centered on the advancement of the Willow-Yucca Local Improvement District and the continued updates and construction of the Wastewater Treatment Plant. These projects represent critical investments in the City's long-term capacity and regulatory compliance.

Essential service investments include key utility infrastructure improvements, such as installation of a generator at the Water Treatment Plant and upgrades to the Canyon Creek Pump Station. These projects are vital to ensuring system reliability and resilience for our residents.

In support of economic strength, the City will continue work on the Santiam Feed Store plan and prioritize funding for the Commercial Exterior Improvement Program. These initiatives are intended to strengthen the local economy, support business development, and enhance the appearance and vitality of our community.

Under efficient government, the City will review Council rules and continue planning efforts related to the future of the Old City Hall property. These efforts are intended to ensure effective governance and thoughtful use of City assets.

The General Fund is proposed at \$7.84 million, representing a modest increase of approximately \$127,000 over the prior year. This reflects stable operations while maintaining flexibility to respond to emerging needs. The overall increase in the City's total budget reflects increased activity in capital, enterprise, and project-specific funds.

Our enterprise funds (including water, sewer, and stormwater) remain focused on supporting critical infrastructure and long-term system needs. The Wastewater Treatment Plant project, in particular, represents a long-term investment that will serve the community for decades to come. The City will continue to pursue grant funding and legislative support to help offset project costs and reduce financial impacts on ratepayers.

This year's capital investments also include continued funding for parks, infrastructure improvements, and community development initiatives. These investments reflect a balanced approach that supports both current service delivery and long-term community growth.

Looking ahead, this budget positions the City for long-term sustainability while addressing immediate priorities. We remain focused on infrastructure reliability, operational stability, and maintaining a strong financial foundation.

This budget reflects the core values of our organization and our community: transparency, fiscal responsibility, responsive service, and resilience. It balances today's needs with tomorrow's opportunities and ensures that Sweet Home remains well-positioned for the future.

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

Respectfully submitted,

Jason Ogden  
City Manager / Chief of Police

# Mission, Vision & Council Goals

## **Mission Statement**

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

## **Vision Statement**

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

- I. WE ASPIRE to make Sweet Home a community people find desirable to live in.
- II. WE ASPIRE to have an effective and efficient local government.
- III. WE ASPIRE to provide viable and sustainable infrastructure.
- IV. WE ASPIRE to provide viable and sustainable essential services.
- V. WE ASPIRE to create an economically strong environment in which businesses and community members prosper.

## **Council Goals**

### Desirable Community

Weddle Bridge Restoration

Mountain View Pedestrian Improvements

Quarry Park Improvements

Northside Park Amenities Evaluation

### Effective & Efficient Local Government

Review Council Rules

Old City Hall Plan

### Infrastructure

Willow-Yucca LID

Wastewater Treatment Plant Updates & Construction

### Essential Services

Water Treatment Plant Generator

Canyon Creek Pump Station

### Economic Strength

Santiam Feed Store Plan

Fund the Commercial Exterior Improvement Program (CEIP)

# City Profile



The City of Sweet Home, approximately six and a half square miles, is the third largest city in Linn County and is located at the east end of the county. The city lies at the foot of the Cascade Mountains, next to the pristine Santiam River and near Foster and Green Peter Reservoirs. Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers; Portland is 100 miles away, Salem is 50 miles away as is Eugene and Albany is 25 miles away.

Operating under the provisions of its own Charter and applicable state law, Sweet Home has a Council/Manager form of government. The City Council consists of seven members elected by the citizens of Sweet Home to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years. The City of Sweet Home provides municipal services including police protection, emergency dispatch services, street construction and maintenance, library services, building and planning, zoning and general administration .

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

# Budget Committee

The Budget Committee consists of the governing body (City Council) plus an equal number of citizen members appointed by the Council. The City of Sweet Home has 14 Budget Committee positions, with the votes of all members being equal. Appointive members of a budget committee serve for terms of three years and their terms must be staggered. The Budget Committee reviews the proposed budget to ensure that the budget aligns with the City Council goals and aspirations.

## **2026 Budget Committee**

Susan Coleman | Mayor | Term Ends 12/31/2026

Joshua Thorstad | President Pro Tem | Term Ends 12/31/2026

Chelsea Augsburger | City Councilor | Term Ends 12/31/2026

Dylan Richards | City Councilor | Term Ends 12/31/2026

Ken Bronson | City Councilor | Term Ends 12/31/2028

Aaron Hegge | City Councilor | Term Ends 12/31/2028

Angelita Sanchez | City Councilor | Term Ends 12/31/2028

Matthew Bechtel | Budget Committee | Term Ends 12/31/2026

Diane Gerson | Budget Committee | Term Ends 12/31/2026

Nancy White | Budget Committee | Term Ends 12/31/2026

Robert Briana | Budget Committee | Term Ends 12/31/2027

Dawn Miller | Budget Committee | Term Ends 12/31/2027

Josephine Olson | Budget Committee | Term Ends 12/31/2028

VACANCY | Budget Committee | Term Ends 12/31/2027

# Budget Process

## **Budgeting in Oregon**

A budget as defined by Oregon Revised Statutes (ORS), is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local Governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs in Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes. Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294. Oregon local budget has four major purposes:

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

## **Budgeting in Sweet Home**

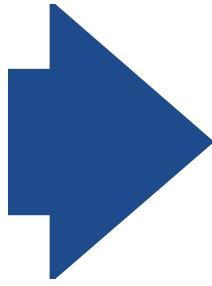
### Adoption

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

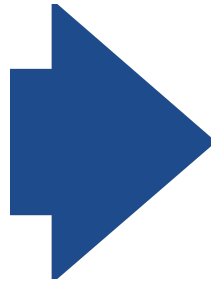
### Budget Amendments

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

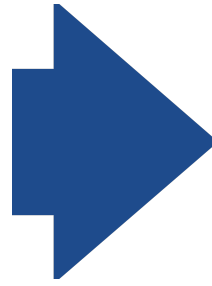
## Budget Timeline



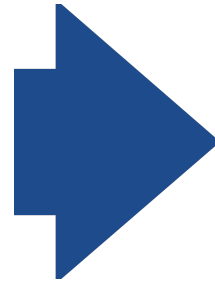
January  
Budgets are sent to departments for proposals.



February / March  
Budget Officer begins working the budget together meeting with departments for discussion.



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



May / June  
City Council approves the budget and tax rates to complete the budget process.

## Basis of Budgeting

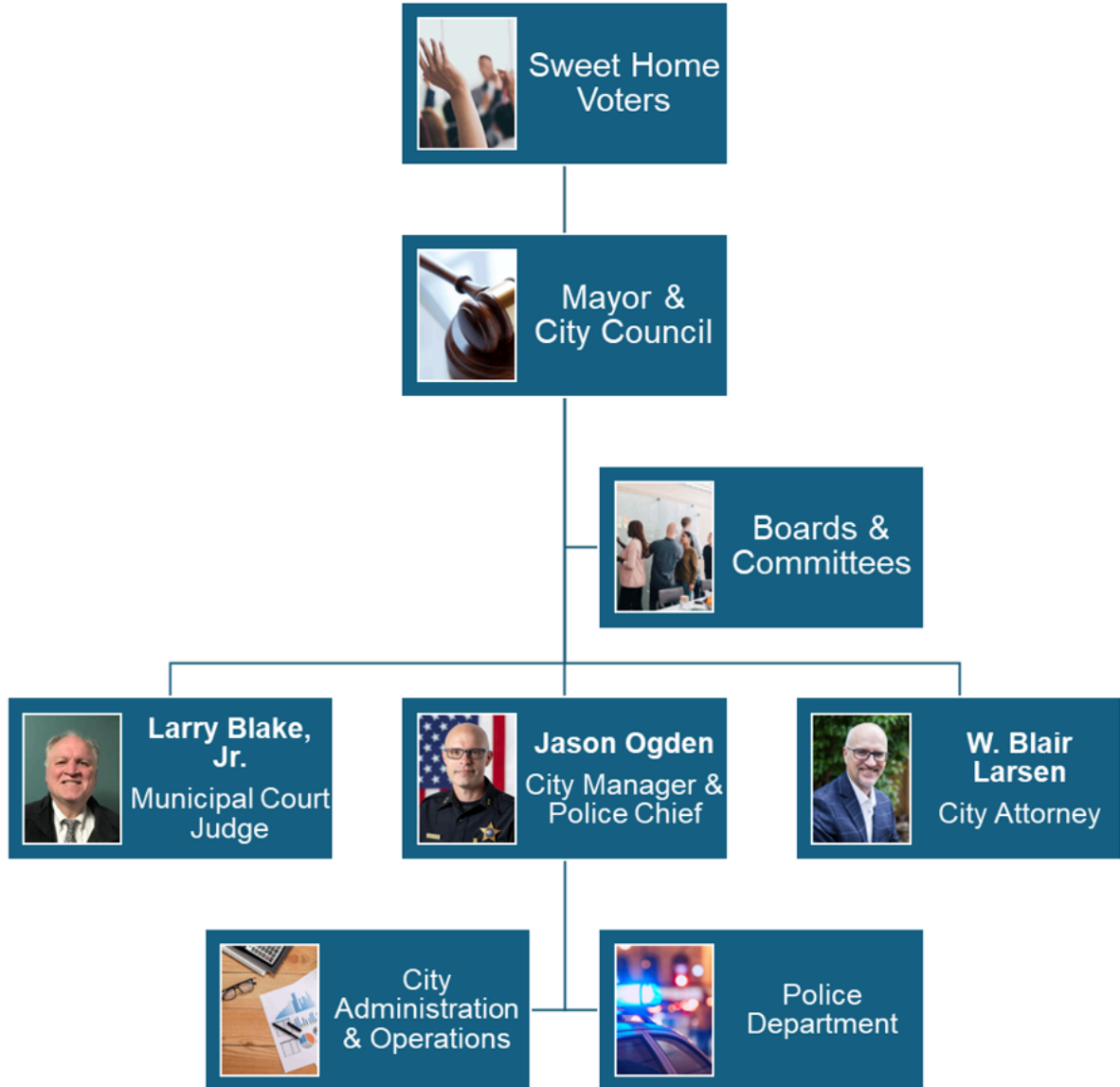
All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices, in modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that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

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

## Audit Basics

The audit, as reported in the financial statements, accounts for the City's finances on the basis of generally accepted accounting principals (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Funds (Water, Sewer, and Storm Water). The audit uses the accrual method of accounting for the Proprietary Funds. The ACFR shows all the city's funds on both a budgetary and GAAP basis for comparison purposes.

# Organizational Chart



- Human Resources
- Finance
- Public Works
- Building & Planning
- Economic Development
- Library
- Municipal Court

# Accounting Structure

<b>FUND NAME</b>	<b>NUMBER</b>	<b>DESCRIPTION &amp; PURPOSE</b>
<b>General Fund</b>		
General Fund	100	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Administration, City Council, Court, Finance, Community Development, Parks, and the Community Center are departments within the General Fund.
<b>Special Revenue Funds</b>		
Public Safety	200	The Public Safety Fund is the home of the operations for the Police Department that receives a Local Option Levy from the community to operate.
Library	201	The Library Fund is home to the operations of the public library that receives a Local Option Levy from the community to operate.
Community Enhancement	207	This fund is home to several other distinct areas within the city but do not operate at the level that a specific fund is needed. This fund is used to track specific programs as needed by the City.
Willow-Yucca	208	This fund was created to track the potential future Willow-Yucca Local Improvement District (LID) within the City. This fund will track capital expenditures, debt service, and repayments from the LID.
Transportation	209	This fund is used to track State Gas Tax revenues and operational expenditures related to Street maintenance and street capital projects.
<b>SDC Funds</b>		
System Development Charges	301-305	These funds are created to track revenues and expenditures for system development charges of Water, Sewer, Storm, Parks, and Transportation. Revenues come from development fees (SDCs) that assist in supplemental funding for capital improvements throughout the city.

<b>Enterprise Funds</b>		
Water Fund	500	The Water Fund accounts for the resources and expenditures related to the supply, treatment, and distribution of water within the city.
Sewer Fund	550	The Wastewater (Sewer) Fund accounts for the resources and expenditures related to the supply, treatment, and collection of sewer within the city.
Storm Fund	560	The Storm Fund accounts for the resources and expenditures related to the maintenance of the City's storm water system
<b>Internal Service Funds</b>		
Economic Development Fund	760	This fund was created to track economic development grants and other funding related to economic development activities within the city.
Reserve Fund	770	This fund was created as a fund to track resources that the City Council has set aside for future projects and activities.

## Budget Summary - Resources

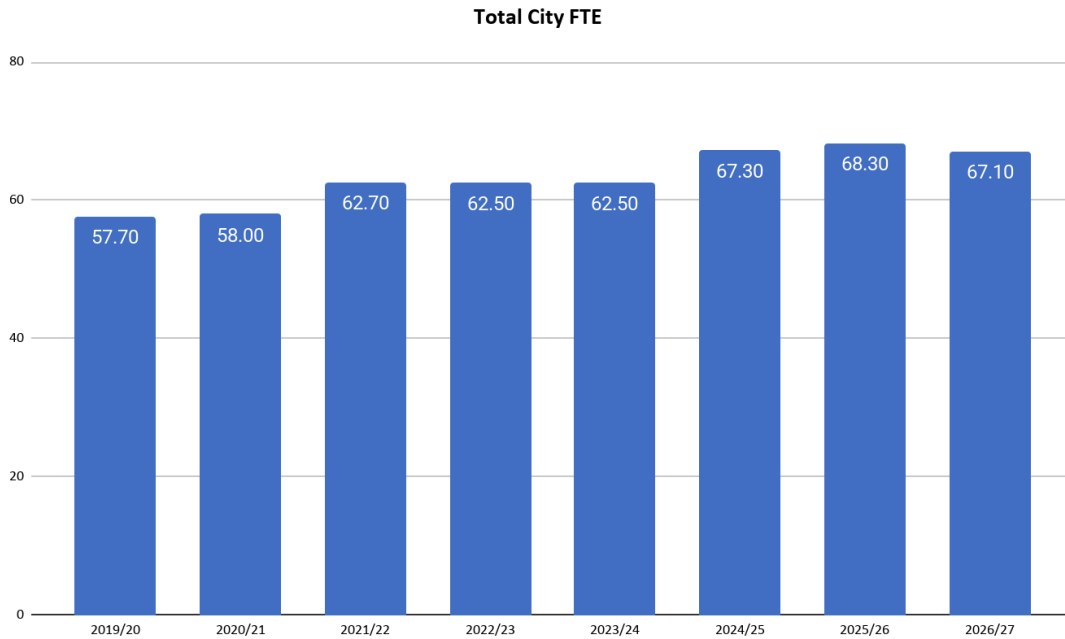
<u>Fund</u>	<u>Local Taxes</u>	<u>Intergov. &amp; Grants</u>	<u>Charges for Services</u>	<u>Fines</u>	<u>Lic. Perm. &amp; Fees</u>	<u>Misc.</u>	<u>Transfers</u>	<u>Beginning Balance</u>	<u>Total Resources</u>
General	950,000	390,000	433,000	130,000	955,000	950,000	0	4,030,000	7,838,000
<u>Special Revenue</u>									
Public Safety	4,530,000	0	0	0	0	100,000	0	3,462,000	8,092,000
Library	677,000	20,000	0	0	4,000	16,000	0	1,535,000	2,252,000
Community Center	0	0	0	0	0	0	0	110,000	110,000
Enhancement	0	115,000	0	0	0	7,000	65,000	1,113,000	1,300,000
Willow Yucca LID Fund	0	0	0	0	0	0	0	157,000	157,000
Transportation	0	810,000	0	0	0	15,000	0	918,000	1,743,000
<b>Total Special Revenue Funds</b>	<b>5,207,000</b>	<b>945,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>138,000</b>	<b>65,000</b>	<b>7,295,000</b>	<b>13,654,000</b>
<u>SDC Funds</u>									
Water SDC	0	0	0	0	60,000	0	0	1,308,000	1,368,000
Sewer SDC	0	0	0	0	50,000	0	0	1,085,000	1,135,000
Storm SDC	0	0	0	0	15,000	0	0	127,000	142,000
Transportation SDC	0	0	0	0	41,000	0	0	1,559,000	1,600,000
Parks SDC	0	0	0	0	12,000	0	0	178,000	190,000
<u>Enterprise Funds</u>									
Water	0	0	2,665,000	0	0	40,000	0	3,850,000	6,555,000
Sewer	36,000	0	3,190,000	0	0	10,000	0	6,558,000	9,794,000
Storm	0	0	265,000	0	0	5,000	0	645,000	915,000
<b>Total Enterprise Funds</b>	<b>36,000</b>	<b>0</b>	<b>6,120,000</b>	<b>0</b>	<b>178,000</b>	<b>55,000</b>	<b>0</b>	<b>15,310,000</b>	<b>21,699,000</b>
<u>Internal Service Funds</u>									
Comm. Econ. Develop.	0	0	0	0	0	23,000	0	17,000	40,000
Reserve	0	0	0	0	0	0	0	673,000	673,000
<b>Total Internal Service Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>690,000</b>	<b>713,000</b>
<b>TOTAL RESOURCES - ALL FUNDS</b>	<b>6,193,000</b>	<b>1,335,000</b>	<b>6,553,000</b>	<b>130,000</b>	<b>1,137,000</b>	<b>1,166,000</b>	<b>65,000</b>	<b>27,325,000</b>	<b>43,904,000</b>

## Budget Summary - Expenditures

<u>Fund</u>	<u>Personnel Services</u>	<u>Materials &amp; Svsc</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Transfers</u>	<u>Contingency</u>	<u>Total Approp.</u>	<u>Unapp.</u>	<u>Total Expenses</u>
General	2,258,000	1,410,000	670,000	0	65,000	1,500,000	5,903,000	1,935,000	7,838,000
<u>Special Revenue</u>									
Public Safety	3,983,000	1,050,000	200,000	0	0	1,150,000	6,383,000	1,709,000	8,092,000
Library	534,000	194,000	50,000	0	0	1,150,000	1,928,000	324,000	2,252,000
Community Center	0	0	0	0	0	110,000	110,000	0	110,000
Enhancement	0	1,300,000	0	0	0	0	1,300,000	0	1,300,000
Willow Yucca LID Fund	0	157,000	0	0	0	0	157,000	0	157,000
Transportation	592,000	239,500	100,000	0	0	811,500	1,743,000	0	1,743,000
<b>Total Special Revenue Funds</b>	<b>5,109,000</b>	<b>2,940,500</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>3,221,500</b>	<b>11,621,000</b>	<b>2,033,000</b>	<b>13,654,000</b>
<u>SDC Funds</u>									
Water SDC	0	50,000	50,000	0	0	1,268,000	1,368,000	0	1,368,000
Sewer SDC	0	50,000	50,000	0	0	1,035,000	1,135,000	0	1,135,000
Storm SDC	0	25,000	25,000	0	0	92,000	142,000	0	142,000
Transportation SDC	0	25,000	25,000	0	0	1,550,000	1,600,000	0	1,600,000
Parks SDC	0	25,000	25,000	0	0	1450,000	190,000	0	190,000
<u>Enterprise Funds</u>									
Water	808,000	655,500	1,610,000	282,000	0	1,000,000	4,355,500	2,199,500	6,555,000
Sewer	717,000	1,353,000	125,000	670,000	0	6,929,000	9,794,000	0	9,794,000
Storm	154,000	80,000	600,000	0	0	81,000	915,000	0	915,000
<b>Total Enterprise Funds</b>	<b>1,679,000</b>	<b>2,263,500</b>	<b>2,510,000</b>	<b>952,000</b>	<b>0</b>	<b>6,001,000</b>	<b>19,499,500</b>	<b>2,199,500</b>	<b>21,699,000</b>
<u>Internal Service Funds</u>									
Comm. Econ Develop.	0	40,000	0	0	0	0	40,000	0	40,000
Reserve	0	0	0	0	0	673,000	673,000	0	673,000
<b>Total Internal Service Funds</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>673,000</b>	<b>713,000</b>	<b>0</b>	<b>713,000</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>9,046,000</b>	<b>6,654,000</b>	<b>2,330,000</b>	<b>952,000</b>	<b>65,000</b>	<b>17,489,500</b>	<b>37,736,500</b>	<b>6,167,500</b>	<b>43,904,000</b>

# Personnel Summary

	<b><u>2019/ 20</u></b>	<b><u>2020/21</u></b>	<b><u>2021/22</u></b>	<b><u>2022/23</u></b>	<b><u>2023/24</u></b>	<b><u>2024/25</u></b>	<b><u>2025/26</u></b>	<b><u>2026/27</u></b>
Administration	2.85	3.05	4.25	3.05	3.05	3.25	4.23	4.40
Finance	3.90	3.90	3.90	3.95	3.95	3.20	2.85	2.85
Comm. Develop.	5.40	5.00	5.00	4.05	4.05	6.00	5.00	4.00
Municipal Court	2.55	2.55	2.55	2.50	2.50	2.45	3.20	3.10
Library	3.00	3.00	3.00	3.00	3.00	4.50	4.78	5.08
Police	23.00	23.50	22.00	22.00	22.00	23.50	24.24	24.67
Public Works	17.00	17.00	22.00	23.95	23.95	24.40	24.00	23.00
<b>Total FTE</b>	<b>57.70</b>	<b>58.00</b>	<b>62.70</b>	<b>62.50</b>	<b>62.50</b>	<b>67.30</b>	<b>68.30</b>	<b>67.10</b>



# Capital Improvement Plan

<u>Project Description</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>	<u>Total</u>
<b>Wastewater</b>						
Mahler Water Reclamation Facility	125,000	2,270,000	27,400,000	29,400,000	-	59,195,000
<b>Water</b>						
WTP-02 Treatment Plant Generator	1,200,000	-	-	-	-	1,200,000
Raw Water Pump Replacements	60,000	63,000	67,000	70,000	-	260,000
Canyon Creek Pump Station	350,000	-	-	-	-	350,000
FF-03 Pipeline Replacements	-	615,000	485,000	-	-	1,100,000
FF-01 Pipeline Replacements	-	-	-	737,000	-	737,000
	<b>1,610,000</b>	<b>678,000</b>	<b>552,000</b>	<b>807,000</b>	<b>-</b>	<b>3,647,000</b>
<b>Storm</b>						
1-G Long Street (15th to 18th)	600,000	-	-	-	-	600,000
1-M Long Street (35th to 39th)	-	-	331,000	-	-	331,000
A-K Elm Street (11th to 14th)	-	-	-	-	244,000	244,000
	<b>600,000</b>	<b>-</b>	<b>331,000</b>	<b>-</b>	<b>244,000</b>	<b>1,175,000</b>
<b>Street</b>						
24th Ave Railroad Crossing	-	910,000	1,000,000	-	-	1,910,000
224A Multijurisdictional Safety Plan	16,000	-	-	-	-	16,000
Overlay Projects	84,000	129,000	-	-	-	213,000
18th Ave & Ames Creek Rd Repair & Overlay	-	80,000	550,000	470,000	-	1,100,000
	<b>100,000</b>	<b>1,119,000</b>	<b>1,550,000</b>	<b>470,000</b>	<b>-</b>	<b>3,239,000</b>
<b>Paths</b>						
Mountain View Rd Multi-Use Path & Sidewalks	30,000	21,000	5,000	146,000	-	202,000
General Sidewalk Improvements	-	200,000	200,000	200,000	200,000	800,000
Foster Railroad Trestle Sidewalk Connection	-	-	-	100,000	-	100,000
Trails Plan	-	-	-	30,000	70,000	100,000
	<b>30,000</b>	<b>221,000</b>	<b>205,000</b>	<b>476,000</b>	<b>270,000</b>	<b>1,202,000</b>
<b>Parks</b>						
City Hall Park	300,000	-	-	-	-	300,000
Weddle Bridge	70,000	200,000	300,000	-	-	570,000
Strawberry Park	-	60,000	350,000	-	-	410,000
Hobart Natural Area	-	-	-	230,000	350,000	580,000
Ashbrook	-	-	-	-	550,000	550,000
	<b>370,000</b>	<b>260,000</b>	<b>650,000</b>	<b>230,000</b>	<b>900,000</b>	<b>2,410,000</b>
0						
<b>Police</b>						
Building Improvements	200,000	-	50,000	50,000	50,000	350,000
<b>Library</b>						
New or Renovated Library Building	-	800,000	1,500,000	14,000,000	-	16,300,000
Building Improvements	50,000	50,000	50,000	-	-	150,000
	<b>50,000</b>	<b>850,000</b>	<b>1,550,000</b>	<b>14,000,000</b>	<b>-</b>	<b>16,450,000</b>
<b>Community Development</b>						
Willow/Yucca LID	-	2,400,000	-	-	-	2,400,000
Comprehensive Plan Update	-	-	70,000	-	-	70,000
Downtown Streetscape Phase 2	-	-	315,000	2,100,000	-	2,415,000
	<b>-</b>	<b>2,400,000</b>	<b>385,000</b>	<b>2,100,000</b>	<b>-</b>	<b>4,885,000</b>
<b>City Hall</b>						
East Wing Renovations	300,000	-	-	-	-	300,000
Downtown Plaza	-	-	-	1,000,000	-	1,000,000
	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,300,000</b>
<b>TOTAL CIP PROJECTS</b>	<b>3,385,000</b>	<b>7,798,000</b>	<b>32,673,000</b>	<b>48,533,000</b>	<b>1,464,000</b>	<b>93,853,000</b>

## Debt Service

The City of Sweet Home currently has three debt services related to Water and Sewer projects around the city. The first debt service is a Full Faith and Credit Refunding Bond that began in 2021; this was a bond refinance that paid off three previous debt service agreements to consolidate and save interest. The second debt service is a sewer inflow and infiltration (I&I) infrastructure no-interest loan from the State of Oregon. The final debt for the city is a loan from OECD for infrastructure improvements to the Water Treatment Plant. This is the longest debt service scheduled to be paid off in 2042.

<i><b>Refinance Bond 2021</b></i>		<i><b>Sewer I&amp;I Loan R89752</b></i>		<i><b>WTP OECD Loan S04002</b></i>	
<u>Year</u>	<u>Balance</u>	<u>Year</u>	<u>Balance</u>	<u>Year</u>	<u>Balance</u>
2021	5,780,000	2021	2,750,000	2021	4,839,196
2022	5,505,000	2022	2,500,000	2022	4,606,664
2023	5,270,000	2023	2,250,000	2023	4,374,132
2024	4,800,000	2024	2,000,000	2024	4,148,394
2025	4,185,000	2025	1,750,000	2025	3,922,656
2026	3,500,000	2026	1,500,000	2026	3,696,918
2027	3,045,000	2027	1,250,000	2027	3,471,180
2028	2,585,000	2028	1,000,000	2028	3,245,442
2029	2,115,000	2029	750,000	2029	3,019,704
2030	1,635,000	2030	500,000	2030	2,793,966
2031	1,140,000	2031	250,000	2031	2,568,228
2032	795,000	2032	-	2032	2,342,490
2033	605,000			2033	2,116,752
2034	410,000			2034	1,891,014
2035	210,000			2035	1,665,276
2036	-			2036	1,439,538
				2037	1,213,800
				2038	988,062
				2039	762,324
				2040	536,586
				2041	310,848
				2042	85,110

# General Fund

## General Fund Revenue Summary

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
100-000-000-300	Beginning Balance	2,870,694	3,387,773	4,175,000	4,030,000	4,030,000	
100-000-000-302	Property Tax - Current	810,867	858,868	855,000	880,000	880,000	
100-000-000-303	Property Tax - Past	11,370	14,819	10,000	10,000	10,000	
100-000-000-322	Transient Taxes	38,678	39,775	50,000	60,000	60,000	
	<b>Total</b>	<b>860,915</b>	<b>913,461</b>	<b>915,000</b>	<b>950,000</b>	<b>950,000</b>	<b>0</b>
100-000-000-323	Franchise Fees	827,275	882,384	785,000	800,000	800,000	
100-000-000-324	Revenue Sharing - General	129,871	109,499	115,000	115,000	115,000	
100-000-000-325	Revenue Sharing - Cigarette	6,718	5,750	5,000	5,000	5,000	
100-000-000-326	Revenue Sharing - OLCC	189,595	161,771	160,000	150,000	150,000	
100-000-000-327	Revenue Sharing - MJ	129,004	99,299	85,000	85,000	85,000	
	<b>Total</b>	<b>1,282,463</b>	<b>1,258,704</b>	<b>1,150,000</b>	<b>1,155,000</b>	<b>1,155,000</b>	<b>0</b>
100-000-000-333	Grant	0	250,057	0	35,000	35,000	
100-000-000-334	Unhoused Assistance	0	0	100,000	0	0	
	<b>Total</b>	<b>0</b>	<b>250,057</b>	<b>100,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
100-000-000-346	Support Service Charges	698,000	433,000	433,000	433,000	433,000	
100-000-000-350	Licenses	2,170	227	1,000	0	0	
100-000-000-352	Building Permits	135,305	213,903	120,000	110,000	110,000	
100-000-000-355	Fees	8,355	10,445	35,000	15,000	15,000	
100-000-000-356	Passports	16,735	20,740	12,000	15,000	15,000	
100-000-000-357	Fees - Planning	18,095	21,833	35,000	15,000	15,000	
100-000-000-370	Fines - Court	184,137	198,081	150,000	130,000	130,000	
100-000-000-382	Lease	0	2,062	5,000	0	0	
	<b>Total</b>	<b>364,797</b>	<b>467,291</b>	<b>358,000</b>	<b>285,000</b>	<b>285,000</b>	<b>0</b>
100-000-000-380	Interest	893,452	987,174	500,000	700,000	700,000	
100-000-000-381	Miscellaneous	704,028	387,023	80,000	250,000	250,000	
	<b>Total Miscellaneous</b>	<b>1,597,480</b>	<b>1,374,197</b>	<b>580,000</b>	<b>950,000</b>	<b>950,000</b>	<b>0</b>
100-000-000-390	Transfer	0	40,034	0	0	0	
	<b>TOTAL RESOURCES</b>	<b>7,674,348</b>	<b>8,124,517</b>	<b>7,711,000</b>	<b>7,838,000</b>	<b>7,838,000</b>	<b>0</b>

## General Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b>GENERAL FUND EXPENDITURES SUMMARY</b>							
Administration	Personal Services	447,301	470,779	670,000	796,000	796,000	0
City Council	Personal Services	15,875	17,576	21,000	19,000	19,000	0
Comm. & Econ. Dev.	Personal Services	467,164	564,804	534,000	443,000	443,000	0
Finance	Personal Services	300,161	314,800	315,000	324,000	324,000	0
Municipal Court	Personal Services	297,058	258,189	281,000	261,000	261,000	0
Parks	Personal Services	294,859	339,207	382,000	415,000	415,000	0
<b>Total Personal Services</b>		<b>1,822,417</b>	<b>1,965,355</b>	<b>2,203,000</b>	<b>2,258,000</b>	<b>2,258,000</b>	<b>0</b>
Administration	Materials & Services	48,724	75,601	200,000	97,000	97,000	0
City Council	Materials & Services	2,544	5,198	8,000	8,000	8,000	0
Comm. & Econ. Dev.	Materials & Services	315,041	262,373	141,000	150,000	150,000	0
Finance	Materials & Services	342,882	290,389	245,000	278,000	278,000	0
Municipal Court	Materials & Services	33,640	30,000	39,000	40,000	40,000	0
Parks	Materials & Services	120,745	149,802	138,000	153,000	153,000	0
Community Center	Materials & Services	0	(2,038)	30,000	33,000	33,000	0
General Services	Materials & Services	972,310	988,998	635,000	651,000	651,000	0
<b>Total Materials &amp; Services</b>		<b>1,835,885</b>	<b>1,800,324</b>	<b>1,436,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>0</b>
100-000-000-555	Capital Outlay	287,835	342,346	500,000	670,000	670,000	
100-000-000-557	Unhoused Assistance	0	0	0	0	0	
<b>Total Capital Outlay</b>		<b>287,835</b>	<b>342,346</b>	<b>500,000</b>	<b>670,000</b>	<b>670,000</b>	<b>0</b>
100-000-000-565	Transfer	5,000	15,000	65,000	65,000	65,000	
100-000-000-585	Contingency	0	0	1,500,000	1,500,000	1,500,000	
100-000-000-595	Unappropriated	0	0	2,007,000	1,935,000	1,935,000	
<b>Total General Fund Expenditures</b>		<b>3,951,138</b>	<b>4,123,024</b>	<b>7,711,000</b>	<b>7,838,000</b>	<b>7,838,000</b>	<b>0</b>

## General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b><i>Administration Dept.</i></b>							
100-101-000-504	Wages	308,907	316,328	470,000	543,000	543,000	
100-101-000-505	Overtime	0	207	0	0	0	
100-101-000-506	Insurance	44,054	53,682	76,000	86,000	86,000	
100-101-000-507	Retirement	48,308	50,720	76,000	100,000	100,000	
100-101-000-508	Taxes	24,219	23,976	38,000	43,000	43,000	
100-101-000-509	Other	21,812	25,865	10,000	24,000	24,000	
<b>Total Personal Services</b>		<b>447,301</b>	<b>470,779</b>	<b>670,000</b>	<b>796,000</b>	<b>796,000</b>	<b>0</b>
100-101-000-510	Operating Supplies	10,374	18,350	15,000	15,000	15,000	
100-101-000-513	Computer Maintenance	0	0	0	4,000	4,000	
100-101-000-514	Public Information	0	4,430	10,000	10,000	10,000	
100-101-000-516	Professional Development	2,538	1,031	10,000	8,000	8,000	
100-101-000-517	Professional Services	35,811	50,603	60,000	60,000	60,000	
100-101-000-519	Projects & Programs	0	1,188	0	0	0	
100-101-000-531	Enterprise Fleet	0	0	5,000	0	0	
100-101-000-538	Abatement	0	0	100,000	0	0	
<b>Total Materials &amp; Services</b>		<b>48,724</b>	<b>75,601</b>	<b>200,000</b>	<b>97,000</b>	<b>97,000</b>	<b>0</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>496,024</b>	<b>546,380</b>	<b>870,000</b>	<b>893,000</b>	<b>893,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b><i>City Council Dept</i></b>							
100-103-000-504	Wages	13,253	13,253	14,000	14,000	14,000	
100-103-000-508	Taxes	1,011	1,014	2,000	2,000	2,000	
100-103-000-509	Other	1,611	3,309	5,000	3,000	3,000	
<b>Total Personal Services</b>		<b>15,875</b>	<b>17,576</b>	<b>21,000</b>	<b>19,000</b>	<b>19,000</b>	<b>0</b>
100-103-000-510	Operating Supplies	505	306	1,000	3,000	3,000	
100-103-000-516	Professional Development	2,039	1,307	3,000	2,000	2,000	
100-103-000-517	Professional Services	0	3,585	4,000	3,000	3,000	
<b>Total Materials &amp; Services</b>		<b>2,544</b>	<b>5,198</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<b>TOTAL COUNCIL EXPENDITURES</b>		<b>18,419</b>	<b>22,774</b>	<b>29,000</b>	<b>27,000</b>	<b>27,000</b>	<b>0</b>

## General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b><i>Community &amp; Economic Development Dept</i></b>							
100-104-000-504	Wages	322,213	368,144	325,000	291,000	291,000	
100-104-000-505	Overtime	0	6,646	0	0	0	
100-104-000-506	Insurance	81,439	106,742	115,000	73,000	73,000	
100-104-000-507	Retirement	32,422	41,456	45,000	40,000	40,000	
100-104-000-508	Taxes	24,042	27,949	27,000	24,000	24,000	
100-104-000-509	Other	7,047	13,867	22,000	15,000	15,000	
<b>Total Personal Services</b>		<b>467,164</b>	<b>564,804</b>	<b>534,000</b>	<b>443,000</b>	<b>443,000</b>	<b>0</b>
100-104-000-510	Operating Supplies	15,530	16,807	18,000	20,000	20,000	
100-104-000-513	Computer Maintenance	0	0	0	4,000	4,000	
100-104-000-514	Public Information	3,672	4,964	4,000	3,000	3,000	
100-104-000-516	Professional Development	8,325	4,266	6,000	5,000	5,000	
100-104-000-517	Professional Services	126,540	117,607	110,000	110,000	110,000	
100-104-000-519	Projects & Programs	994	50	0	0	0	
100-104-000-528	Fuel	909	338	1,000	1,000	1,000	
100-104-000-531	Enterprise Fleet	13,325	4,623	0	4,000	4,000	
100-104-000-534	Equipment Maintenance	873	60	0	0	0	
100-104-000-535	Equipment Rental	2,835	2,287	2,000	3,000	3,000	
100-104-000-538	Abatement	142,039	111,370	0	0	0	
<b>Total Materials &amp; Services</b>		<b>315,041</b>	<b>262,373</b>	<b>141,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>TOTAL ECON DEV EXPENDITURES</b>		<b>782,205</b>	<b>827,176</b>	<b>675,000</b>	<b>593,000</b>	<b>593,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b><i>Finance Dept</i></b>							
100-105-000-504	Wages	202,328	203,655	194,000	207,000	207,000	
100-105-000-505	Overtime	0	3,045	10,000	0	0	
100-105-000-506	Insurance	43,052	44,503	53,000	60,000	60,000	
100-105-000-507	Retirement	28,851	28,497	31,000	32,000	32,000	
100-105-000-508	Taxes	14,794	28,218	17,000	17,000	17,000	
100-105-000-509	Other	11,137	6,883	10,000	8,000	8,000	
<b>Total Personal Services</b>		<b>300,161</b>	<b>314,800</b>	<b>315,000</b>	<b>324,000</b>	<b>324,000</b>	<b>0</b>
100-105-000-510	Operating Supplies	11,208	9,938	3,000	3,000	3,000	
100-105-000-512	Utilities	4,124	0	0	0	0	
100-105-000-514	Public Information	444	1,271	2,000	0	0	
100-105-000-516	Professional Development	1,273	250	3,000	2,000	2,000	
100-105-000-517	Professional Services	236,365	224,658	182,000	175,000	175,000	
100-105-000-518	Bank Service Fees	89,393	54,273	51,000	80,000	80,000	
100-105-000-519	Projects & Programs	0	0	4,000	18,000	18,000	
100-105-000-535	Equipment Rental	76	0	0	0	0	
<b>Total Materials &amp; Services</b>		<b>342,882</b>	<b>290,389</b>	<b>245,000</b>	<b>278,000</b>	<b>278,000</b>	<b>0</b>
<b>TOTAL FINANCE EXPENDITURES</b>		<b>643,043</b>	<b>605,189</b>	<b>560,000</b>	<b>602,000</b>	<b>602,000</b>	<b>0</b>

## General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b><i>Court Dept.</i></b>							
100-107-000-504	Wages	238,421	196,713	199,000	191,000	191,000	
100-107-000-505	Overtime	0	0	1,000	0	0	
100-107-000-506	Insurance	22,096	23,021	34,000	25,000	25,000	
100-107-000-507	Retirement	17,790	17,367	21,000	21,000	21,000	
100-107-000-508	Taxes	18,106	14,966	17,000	16,000	16,000	
100-107-000-509	Other	644	6,123	9,000	8,000	8,000	
	<b>Total Personal Services</b>	<b>297,058</b>	<b>258,189</b>	<b>281,000</b>	<b>261,000</b>	<b>261,000</b>	<b>0</b>
100-107-000-510	Operating Supplies	8,307	6,409	12,000	8,500	8,500	
100-107-000-512	Utilities	6,923	7,962	7,000	7,500	7,500	
100-107-000-516	Professional Development	1,747	3,553	4,000	4,000	4,000	
100-107-000-517	Professional Services	16,663	11,817	15,000	19,000	19,000	
100-107-000-519	Projects & Programs	0	258	0	1,000	1,000	
100-107-000-529	Facility Maintenance	0	0	1,000	0	0	
	<b>Total Materials &amp; Services</b>	<b>33,640</b>	<b>30,000</b>	<b>39,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
	<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>	<b>330,698</b>	<b>288,189</b>	<b>320,000</b>	<b>301,000</b>	<b>301,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b><i>Parks Dept.</i></b>							
100-116-000-504	Wages	188,734	221,161	235,000	257,000	257,000	
100-116-000-505	Overtime	1,347	1,488	0	3,000	3,000	
100-116-000-506	Insurance	65,329	75,094	87,000	95,000	95,000	
100-116-000-507	Retirement	19,974	24,717	31,000	29,000	29,000	
100-116-000-508	Taxes	16,077	16,746	19,000	21,000	21,000	
100-116-000-509	Other	3,398	7756.46	10,000	10,000	10,000	
	<b>Total Personal Services</b>	<b>294,859</b>	<b>339,207</b>	<b>382,000</b>	<b>415,000</b>	<b>415,000</b>	<b>0</b>
100-116-000-510	Operating Supplies	43,600	29,917	35,000	25,000	25,000	
100-116-000-511	Personnel Uniforms & Equipm	0	176	0	1,000	1,000	
100-116-000-512	Utilities	11,697	16,129	14,000	14,000	14,000	
100-116-000-514	Public Information	0	544	0	0	0	
100-116-000-515	Insurance - General	8,440	9,525	11,000	12,000	12,000	
100-116-000-516	Professional Development	566	744	2,000	1,000	1,000	
100-116-000-517	Professional Services	21,606	59,970	30,000	30,000	30,000	
100-116-000-519	Projects & Programs	1,670	594	3,000	3,000	3,000	
100-116-000-528	Fuel	4,581	5,409	4,000	4,000	4,000	
100-116-000-529	Facility Maintenance	3,138	280	10,000	10,000	10,000	
100-116-000-531	Enterprise Fleet	17,431	18,909	16,000	25,000	25,000	
100-116-000-534	Equipment Maintenance	2,936	2,608	9,000	9,000	9,000	
100-116-000-535	Equipment Rental	5,080	4,998	4,000	4,000	4,000	
100-116-000-544	Beautification		0	0	15,000	15,000	
	<b>Total Materials &amp; Services</b>	<b>120,745</b>	<b>149,802</b>	<b>138,000</b>	<b>153,000</b>	<b>153,000</b>	<b>0</b>
	<b>TOTAL PARKS &amp; REC EXPENDITURES</b>	<b>415,603</b>	<b>489,009</b>	<b>520,000</b>	<b>568,000</b>	<b>568,000</b>	<b>0</b>

General Fund Departments

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b><i>Community Center</i></b>							
100-117-000-512	Utilities	0	(4,088)	25,000	30,000	30,000	
100-117-000-517	Professional Services	0	2,050	5,000	3,000	3,000	
	<b>Total Materials &amp; Services</b>	<b>0</b>	<b>(2,038)</b>	<b>30,000</b>	<b>33,000</b>	<b>33,000</b>	<b>0</b>
<hr/>							
<b>TOTAL COMMUNITY CENTER EXPENDITURES</b>		<b>0</b>	<b>(2,038)</b>	<b>30,000</b>	<b>33,000</b>	<b>33,000</b>	<b>0</b>
<hr/>							
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b><i>General Services Dept.</i></b>							
100-120-000-510	Operating Supplies	585,448	63,231	75,000	75,000	75,000	
100-120-000-512	Utilities	184,074	183,232	180,000	180,000	180,000	
100-120-000-515	Insurance - General	101,446	106,111	115,000	130,000	130,000	
100-120-000-517	Professional Services	0	148,166	100,000	100,000	100,000	
100-120-000-519	Projects & Programs	48,143	34,123	0	0	0	
100-120-000-529	Facility Maintenance	43,190	66,224	60,000	60,000	60,000	
100-120-000-531	Enterprise Fleet	10,009	5,405	5,000	6,000	6,000	
100-120-000-540	Unhoused Assistance	0	382,506	100,000	100,000	100,000	
<b>TOTAL GENERAL SERVICES EXPENDITURES</b>		<b>972,310</b>	<b>988,998</b>	<b>635,000</b>	<b>651,000</b>	<b>651,000</b>	<b>0</b>

# Police Fund



## Police Fund Revenues

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
200-000-000-300	Beginning Balance	3,741,654	3,144,154	3,420,000	3,462,000	3,462,000	
200-000-000-302	Property Tax - Current	3,364,604	4,294,980	4,350,000	4,480,000	4,480,000	
200-000-000-303	Property Tax - Past	50,003	66,737	50,000	50,000	50,000	
	<b>Total Taxes</b>	<b>3,414,606</b>	<b>4,361,716</b>	<b>4,400,000</b>	<b>4,530,000</b>	<b>4,530,000</b>	<b>0</b>
200-000-000-333	Grants	2,000	0	0	0	0	
200-000-000-380	Interest	30,002	30,000	40,000	40,000	40,000	
200-000-000-381	Miscellaneous	106,355	57,123	60,000	60,000	60,000	
	<b>Total Miscellaneous</b>	<b>136,356</b>	<b>87,123</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>7,294,616</b>	<b>7,592,993</b>	<b>7,920,000</b>	<b>8,092,000</b>	<b>8,092,000</b>	<b>0</b>

## Police Fund Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
200-000-000-504	Wages	1,960,931	2,014,240	2,190,000	2,165,000	2,165,000	
200-000-000-505	Overtime	44,681	69,111	100,000	150,000	150,000	
200-000-000-506	Insurance	404,360	436,278	530,000	568,000	568,000	
200-000-000-507	Retirement	370,307	404,378	560,000	578,000	578,000	
200-000-000-508	Taxes	151,483	157,637	175,000	177,000	177,000	
200-000-000-509	Other	53,616	76,893	120,000	345,000	345,000	
<b>Total Personal Services</b>		<b>2,985,379</b>	<b>3,158,537</b>	<b>3,675,000</b>	<b>3,983,000</b>	<b>3,983,000</b>	<b>0</b>
200-000-000-510	Operating Supplies	65,172	130,400	155,000	155,000	155,000	
200-000-000-511	Personnel Uniforms & Equipment	30,438	12,058	37,000	37,000	37,000	
200-000-000-512	Utilities	57,842	63,139	65,000	69,000	69,000	
200-000-000-514	Public Information	242	1,433	1,000	1,000	1,000	
200-000-000-515	Insurance - General	47,103	53,785	58,000	68,000	68,000	
200-000-000-516	Professional Development	24,965	32,334	37,000	37,000	37,000	
200-000-000-517	Professional Services	35,558	37,882	24,000	40,000	40,000	
200-000-000-519	Projects & Programs	0	11,193	12,000	12,000	12,000	
200-000-000-528	Fuel	46,060	45,848	55,000	55,000	55,000	
200-000-000-529	Facility Maintenance	37,291	20,613	50,000	50,000	50,000	
200-000-000-530	IT Charges	18,782	81,952	110,000	90,000	90,000	
200-000-000-531	Enterprise Fleet	33,118	69,413	111,000	111,000	111,000	
200-000-000-533	Support Service Charges	143,000	100,000	100,000	100,000	100,000	
200-000-000-534	Equipment Maintenance	59,749	67,876	65,000	110,000	110,000	
200-000-000-538	Abatement	4,000	4,000	40,000	115,000	115,000	
<b>Total Materials &amp; Services</b>		<b>603,321</b>	<b>731,926</b>	<b>920,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>0</b>
200-000-000-555	Capital Outlay	382,760	160,061	200,000	200,000	200,000	
200-000-000-585	Contingency	0	0	1,150,000	1,150,000	1,150,000	
200-000-000-595	Unappropriated	0	0	1,975,000	1,709,000	1,709,000	
<b>TOTAL EXPENDITURES</b>		<b>3,971,460</b>	<b>4,050,524</b>	<b>7,920,000</b>	<b>8,092,000</b>	<b>8,092,000</b>	<b>0</b>

# Library Fund



## Library Fund Revenues

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
201-000-000-300	Beginning Balance	601,803	551,550	1,539,000	1,535,000	1,535,000	
201-000-000-302	Property Tax - Current	624,559	641,016	648,000	667,000	667,000	
201-000-000-303	Property Tax - Past	8,476	11,152	10,000	10,000	10,000	
	<b>Total Taxes</b>	<b>633,035</b>	<b>652,168</b>	<b>658,000</b>	<b>677,000</b>	<b>677,000</b>	<b>0</b>
201-000-000-333	Grants	30,120	20,537	13,000	20,000	20,000	
201-000-000-350	Fees	4,261	4,875	4,000	4,000	4,000	
201-000-000-380	Interest	5,000	5,000	6,000	6,000	6,000	
201-000-000-381	Miscellaneous	6,297	399,068	12,000	10,000	10,000	
	<b>Total Miscellaneous</b>	<b>11,297</b>	<b>404,068</b>	<b>18,000</b>	<b>16,000</b>	<b>16,000</b>	<b>0</b>
201-000-000-390	Transfer	0	500,000	0	0	0	
	<b>TOTAL RESOURCES</b>	<b>1,280,516</b>	<b>2,133,197</b>	<b>2,232,000</b>	<b>2,252,000</b>	<b>2,252,000</b>	<b>0</b>

## Library Fund Expenditures

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
201-000-000-504	Wages	326,027	312,289	324,000	355,000	355,000	
201-000-000-505	Overtime	34	0	1,000	0	0	
201-000-000-506	Insurance	46,580	44,727	59,000	91,000	91,000	
201-000-000-507	Retirement	35,606	40,743	44,000	47,000	47,000	
201-000-000-508	Taxes	24,405	23,497	27,000	29,000	29,000	
201-000-000-509	Other	4,472	8,217	13,000	12,000	12,000	
	<b>Total Personal Services</b>	<b>437,125</b>	<b>429,472</b>	<b>468,000</b>	<b>534,000</b>	<b>534,000</b>	<b>0</b>
201-000-000-510	Operating Supplies	21,084	37,949	11,000	11,000	11,000	
201-000-000-511	Uniforms & Equipment	193	149	0	1,000	1,000	
201-000-000-512	Utilities	26,112	26,845	22,000	28,000	28,000	
201-000-000-515	Insurance - General	5,173	5,955	7,000	8,000	8,000	
201-000-000-516	Professional Development	2,657	2,582	2,000	2,000	2,000	
201-000-000-517	Professional Services	22,176	28,106	15,000	20,000	20,000	
201-000-000-519	Projects & Programs	1,395	3,589	12,000	12,000	12,000	
201-000-000-529	Facility Maintenance	683	2,476	5,000	5,000	5,000	
201-000-000-530	IT Charges	4,112	0	0	0	0	
201-000-000-533	Support Service Charges	141,000	55,000	55,000	55,000	55,000	
201-000-000-534	Equipment Maintenance	5,195	5,274	5,000	5,000	5,000	
201-000-000-547	Print Materials	46,039	44,236	40,000	42,000	42,000	
201-000-000-548	Non-Print Materials	13,024	7,904	20,000	5,000	5,000	
	<b>Total Materials &amp; Services</b>	<b>288,842</b>	<b>220,065</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	<b>0</b>
201-000-000-555	Capital Outlay	0	0	850,000	50,000	50,000	
201-000-000-585	Contingency	0	0	350,000	1,150,000	1,150,000	
201-000-000-595	Unappropriated	0	0	370,000	324,000	324,000	
	<b>TOTAL EXPENDITURES</b>	<b>725,967</b>	<b>649,537</b>	<b>2,232,000</b>	<b>2,252,000</b>	<b>2,252,000</b>	<b>0</b>

# Community Center Fund

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
203-000-000-300	Beginning Balance	86,235	110,025	0	110,000	110,000	
203-000-000-380	Interest	0	0	0	0	0	
203-000-000-381	Miscellaneous	0	0	0	0	0	
203-000-000-382	Lease	50,341	0	0	0	0	
	<b>Total Miscellaneous</b>	<b>50,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
203-000-000-390	Transfer	0	0	0	0	0	
	<b>TOTAL RESOURCES</b>	<b>136,576</b>	<b>110,025</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
203-000-000-510	Operating Supplies	0	0	0	0	0	
203-000-000-512	Utilities	31,527	0	0	0	0	
203-000-000-517	Professional Services	998	0	0	0	0	
203-000-000-529	Facility Maintenance	11,134	0	0	0	0	
	<b>Total Materials &amp; Services</b>	<b>43,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
203-000-000-565	Transfer	0	0	0	0	0	
203-000-000-585	Contingency	0	0	0	110,000	110,000	
	<b>TOTAL EXPENDITURES</b>	<b>43,659</b>	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>



Breakout Per Program within the Community Enhancement Fund

Account	Description	Actual 2023/24	Actual 2024/25	Adopted 2025/26	Proposed 2026/27	Approved 2026/27	Adopted 2026/27
<b>CITY GENERAL</b>							
207-000-000-300	Beginning Balance	(46,174)	(130,231)	0	105,000	105,000	
207-000-000-333	Grant	0	6,000	0	0	0	
207-000-000-390	Transfer	0	0	50,000	50,000	50,000	
<b>Total City General Revenue</b>		<b>(46,174)</b>	<b>(124,231)</b>	<b>50,000</b>	<b>155,000</b>	<b>155,000</b>	<b>0</b>
207-000-000-519	Projects & Programs	0	0	50,000	155,000	155,000	
<b>Total City General Expenses</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>155,000</b>	<b>155,000</b>	<b>0</b>
<b>PATH PROGRAM</b>							
207-113-000-300	Beginning Balance	931,981	931,981	1,040,000	931,000	686,000	
207-113-000-333	Grant	0	118,188	0	0	0	
<b>Total Path Program Revenue</b>		<b>931,981</b>	<b>1,050,169</b>	<b>1,040,000</b>	<b>931,000</b>	<b>686,000</b>	<b>0</b>
207-113-000-519	Projects & Programs	14,411	0	0	0	0	
207-113-000-555	Capital Outlay	96,496	0	0	30,000	30,000	
207-113-000-285	Contingency	0	0	405,000	901,000	656,000	
207-113-000-595	Unappropriated	0	0	635,000	0	0	
<b>Total Path Program Expenses</b>		<b>110,907</b>	<b>0</b>	<b>1,040,000</b>	<b>931,000</b>	<b>686,000</b>	<b>0</b>
<b>SPECIAL EVENTS PROGRAM</b>							
207-114-000-300	Beginning Balance	5,359	5,359	0	3,000	3,000	
207-114-000-381	Miscellaneous	4,020	10,145	7,000	5,000	5,000	
207-114-000-390	Transfer In	13,000	15,000	15,000	15,000	15,000	
<b>Total Special Events Revenue</b>		<b>22,379</b>	<b>30,504</b>	<b>22,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>
207-114-000-519	Projects & Programs	16,685	24,676	22,000	23,000	23,000	
<b>Total Special Events Expenses</b>		<b>16,685</b>	<b>24,676</b>	<b>22,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>
<b>PUBLIC TRANSIT PROGRAM</b>							
207-115-000-300	Beginning Balance	0	0	0	0	0	
207-115-000-333	Grant	291,034	64,660	60,000	115,000	115,000	
<b>Total Public Transit Revenue</b>		<b>291,034</b>	<b>64,660</b>	<b>60,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>
207-115-000-519	Projects & Programs	292,034	0	60,000	115,000	115,000	
<b>Total Public Transit Expenses</b>		<b>292,034</b>	<b>0</b>	<b>60,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>

Breakout Per Program within The Community Enhancement Fund

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b>GENERAL PARK DONATIONS</b>							
207-116-000-300	Beginning Balance	0	0	0	69,000	69,000	
207-116-000-381	Miscellaneous	27,212	7,233	0	1,000	1,000	
<b>Total Weddle Bridge Revenues</b>		<b>27,212</b>	<b>7,233</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
207-116-000-519	Projects & Programs	0	0	0	70,000	70,000	
<b>Total Weddle Bridge Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>WEDDLE BRIDGE PROGRAM</b>							
207-117-000-300	Beginning Balance	5,017	5,017	250,000	5,000	250,000	
207-117-000-391	Transfer in	0	0	0	0	0	
<b>Total Weddle Bridge Revenues</b>		<b>5,017</b>	<b>5,017</b>	<b>250,000</b>	<b>5,000</b>	<b>250,000</b>	<b>0</b>
207-117-000-519	Projects & Programs	0	0	250,000	5,000	250,000	
<b>Total Weddle Bridge Expenses</b>		<b>0</b>	<b>0</b>	<b>250,000</b>	<b>5,000</b>	<b>250,000</b>	<b>0</b>
<b>POOL PROGRAM</b>							
207-118-000-300	Beginning Balance	0	0	0	0	0	
207-118-000-381	Miscellaneous	303	891	1,000	1,000	1,000	
<b>Total Pool Revenues</b>		<b>303</b>	<b>891</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
207-118-000-519	Projects & Programs	0	1,816	1,000	1,000	1,000	
<b>Total Pool Expenses</b>		<b>0</b>	<b>1,816</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>

## Willow-Yucca LID Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
208-000-000-300	Beginning Balance	-	272,337	97,000	157,000	157,000	
208-000-000-350	Loan Proceeds	-	-	-	-	-	
208-000-000-381	Miscellaneous	-	-	-	-	-	
	<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
208-000-000-390	Transfer In	300,000	-	-	-	-	
	<b>TOTAL RESOURCES</b>	<b>300,000</b>	<b>272,337</b>	<b>97,000</b>	<b>157,000</b>	<b>157,000</b>	<b>-</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
208-000-000-517	Professional Services	27,663	74,379	97,000	157,000	157,000	
	<b>Total Materials &amp; Services</b>	<b>27,663</b>	<b>74,379</b>	<b>97,000</b>	<b>157,000</b>	<b>157,000</b>	<b>-</b>
208-000-000-555	Capital Outlay	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>27,663</b>	<b>74,379</b>	<b>97,000</b>	<b>157,000</b>	<b>157,000</b>	<b>-</b>

# Transportation Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
209-000-000-300	Beginning Balance	327,013	660,873	787,000	918,000	918,000	
209-000-000-329	State Gas Tax	916,333	775,531	814,000	810,000	810,000	
	<b>Total Intergovernmental &amp; Grants</b>	<b>916,333</b>	<b>775,531</b>	<b>814,000</b>	<b>810,000</b>	<b>810,000</b>	<b>0</b>
209-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000	
209-000-000-381	Miscellaneous	139,047	228,428	100,000	10,000	10,000	
	<b>Total Miscellaneous</b>	<b>144,047</b>	<b>233,428</b>	<b>105,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>1,387,393</b>	<b>1,669,832</b>	<b>1,706,000</b>	<b>1,743,000</b>	<b>1,743,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
209-000-000-504	Wages	305,891	308,501	320,000	358,000	358,000	
209-000-000-505	Overtime	230	751	0	0	0	
209-000-000-506	Insurance	88,482	109,645	130,000	144,000	144,000	
209-000-000-507	Retirement	35,045	38,515	42,000	46,000	46,000	
209-000-000-508	Taxes	22,952	23,257	27,000	29,000	29,000	
209-000-000-509	Other	9,385	14,248	16,000	15,000	15,000	
	<b>Total Personal Services</b>	<b>461,985</b>	<b>494,917</b>	<b>535,000</b>	<b>592,000</b>	<b>592,000</b>	<b>0</b>
209-000-000-510	Operating Supplies	44,496	51,482	50,000	50,000	50,000	
209-000-000-511	Personnel Uniforms & Equipment	1,022	1,651	3,000	1,500	1,500	
209-000-000-512	Utilities	5,688	9,582	8,000	8,000	8,000	
209-000-000-515	Insurance - General	13,614	24,093	27,000	20,000	20,000	
209-000-000-516	Professional Development	1,544	1,008	2,000	2,000	2,000	
209-000-000-517	Professional Services	12,993	32,378	12,000	30,000	30,000	
209-000-000-519	Projects & Programs	0	502	6,000	6,000	6,000	
209-000-000-528	Fuel	14,862	9,669	15,000	15,000	15,000	
209-000-000-529	Facility Maintenance	1,776	383	6,000	6,000	6,000	
209-000-000-531	Enterprise Fleet	18,818	18,818	19,000	21,000	21,000	
209-000-000-533	Support Service Charges	85,000	38,000	38,000	38,000	38,000	
209-000-000-534	Equipment Maintenance	8,726	62,569	40,000	40,000	40,000	
209-000-000-535	Equipment Rental	992	5,555	2,000	2,000	2,000	
	<b>Total Materials &amp; Services</b>	<b>209,531</b>	<b>255,690</b>	<b>228,000</b>	<b>239,500</b>	<b>239,500</b>	<b>0</b>
209-000-000-555	Capital Outlay	54,555	97,406	100,000	100,000	100,000	
209-000-000-585	Contingency	0	0	843,000	811,500	811,500	
	<b>TOTAL EXPENDITURES</b>	<b>726,070</b>	<b>848,012</b>	<b>1,706,000</b>	<b>1,743,000</b>	<b>1,743,000</b>	<b>0</b>

# System Development Charge Funds

[Water, Sewer, Storm, Transportation, Parks]

## WATER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
301-000-000-300	Beginning Fund Balance	1,016,520	1,155,945	1,170,000	1,308,000	1,308,000	
301-000-000-347	SDC Charges	107,445	102,859	60,000	60,000	60,000	
<b>Total Resources</b>		<b>1,123,964</b>	<b>1,258,804</b>	<b>1,230,000</b>	<b>1,368,000</b>	<b>1,368,000</b>	<b>0</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
301-000-000-517	Professional Services	0	0	75,000	50,000	50,000	
301-000-000-555	Capital Outlay	0	0	125,000	50,000	50,000	
301-000-000-585	Contingency	0	0	500,000	100,000	1,268,000	
301-000-000-595	Unappropriated	0	0	530,000	1,168,000	0	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,230,000</b>	<b>1,368,000</b>	<b>1,368,000</b>	<b>0</b>

## SEWER SDC FUND

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
302-000-000-300	Beginning Fund Balance	844,420	937,181	980,000	1,085,000	1,085,000	
302-000-000-347	SDC Charges	92,147	97,979	50,000	50,000	50,000	
<b>Total Resources</b>		<b>936,567</b>	<b>1,035,160</b>	<b>1,030,000</b>	<b>1,135,000</b>	<b>1,135,000</b>	<b>0</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
302-000-000-517	Professional Services	0	0	75,000	50,000	50,000	
302-000-000-555	Capital Outlay	0	0	125,000	50,000	50,000	
302-000-000-585	Contingency	0	0	500,000	100,000	1,035,000	
302-000-000-595	Unappropriated	0	0	330,000	935,000	0	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,030,000</b>	<b>1,135,000</b>	<b>1,135,000</b>	<b>0</b>

**STORM SDC FUND**

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
303-000-000-300	Beginning Fund Balance	67,503	94,749	109,000	127,000	127,000	
303-000-000-347	SDC Charges	27,246	17,943	15,000	15,000	15,000	
<b>Total Resources</b>		<b>94,749</b>	<b>112,692</b>	<b>124,000</b>	<b>142,000</b>	<b>142,000</b>	<b>0</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
303-000-000-517	Professional Services	0	0	24,000	25,000	25,000	
303-000-000-555	Capital Outlay	0	0	100,000	25,000	25,000	
303-000-000-585	Contingency	0	0	0	50,000	92,000	
303-000-000-595	Unappropriated	0	0	0	42,000	0	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>124,000</b>	<b>142,000</b>	<b>142,000</b>	<b>0</b>

**TRANSPORTATION SDC FUND**

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
304-000-000-300	Beginning Fund Balance	1,352,067	1,457,517	1,520,000	1,559,000	1,559,000	
304-000-000-347	SDC Charges	107,183	62,049	50,000	41,000	41,000	
<b>Total Resources</b>		<b>1,459,250</b>	<b>1,519,566</b>	<b>1,570,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>0</b>

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
304-000-000-517	Professional Services	0	0	75,000	25,000	25,000	
304-000-000-555	Capital Outlay	0	0	125,000	25,000	25,000	
304-000-000-585	Contingency	0	0	500,000	100,000	1,550,000	
304-000-000-595	Unappropriated	0	0	870,000	1,450,000	0	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,570,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>0</b>

**PARKS SDC FUND**

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
305-000-000-300	Beginning Fund Balance	122,767	138,398	149,000	178,000	178,000	
305-000-000-347	SDC Charges	19,552	25,221	12,000	12,000	12,000	
<b>Total Resources</b>		<b>142,319</b>	<b>163,619</b>	<b>161,000</b>	<b>190,000</b>	<b>190,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
305-000-000-517	Professional Services	0	0	61,000	25,000	25,000	
305-000-000-555	Capital Outlay	0	0	100,000	25,000	25,000	
305-000-000-585	Contingency	0	0	0	100,000	140,000	
305-000-000-595	Unappropriated	0	0	0	40,000	0	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>161,000</b>	<b>190,000</b>	<b>190,000</b>	<b>0</b>

# Water Fund

## Water Fund Revenue

<b>WATER FUND</b>							
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
500-000-000-300	Beginning Balance	2,251,790	2,988,233	3,100,000	3,850,000	3,850,000	
500-000-000-348	Sales	2,691,510	2,783,009	2,770,000	2,665,000	2,665,000	
500-000-000-355	Connection Fees	0	0	0	0	0	
	<b>Total Charges for Services</b>	<b>2,691,510</b>	<b>2,783,009</b>	<b>2,770,000</b>	<b>2,665,000</b>	<b>2,665,000</b>	<b>0</b>
500-000-000-380	Interest	5,000	10,000	10,000	10,000	10,000	
500-000-000-381	Miscellaneous	50,041	109,697	30,000	30,000	30,000	
	<b>Total Miscellaneous</b>	<b>55,041</b>	<b>119,697</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>4,998,341</b>	<b>5,890,939</b>	<b>5,910,000</b>	<b>6,555,000</b>	<b>6,555,000</b>	<b>0</b>

## Water Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
Plant	Personnel Services	303,829	244,990	600,000	354,000	354,000	0
Distribution	Personnel Services	385,734	406,157	135,000	454,000	454,000	0
	<b>Total Personnel Services</b>	<b>689,563</b>	<b>651,147</b>	<b>735,000</b>	<b>808,000</b>	<b>808,000</b>	<b>0</b>
Plant	Materials and Services	419,049	423,061	343,000	364,000	364,000	0
Distribution	Materials and Services	312,336	284,306	298,000	291,500	291,500	0
	<b>Total Materials &amp; Services</b>	<b>731,385</b>	<b>707,367</b>	<b>641,000</b>	<b>655,500</b>	<b>655,500</b>	<b>0</b>
500-000-000-542	Principal	606,079	650,578	650,000	245,000	245,000	
500-000-000-543	Interest	117,371	108,148	80,000	37,000	37,000	
	<b>Total Debt Service</b>	<b>723,450</b>	<b>758,726</b>	<b>730,000</b>	<b>282,000</b>	<b>282,000</b>	<b>0</b>
500-000-000-555	Capital Outlay	246,150	254,747	810,000	1,610,000	1,610,000	
500-000-000-585	Contingency	0	0	1,000,000	1,000,000	1,000,000	
500-000-000-595	Unappropriated	0	0	1,994,000	2,199,500	2,199,500	
	<b>TOTAL EXPENDITURES</b>	<b>2,390,548</b>	<b>2,371,986</b>	<b>5,910,000</b>	<b>6,555,000</b>	<b>6,555,000</b>	<b>0</b>

## Water Fund Departments | Plant

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b>Plant</b>							
500-109-000-504	Wages	201,415	154,620	357,000	203,000	203,000	
500-109-000-505	Overtime	5,880	2,320	5,000	8,000	8,000	
500-109-000-506	Insurance	49,713	51,735	155,000	92,000	92,000	
500-109-000-507	Retirement	26,116	19,178	46,000	26,000	26,000	
500-109-000-508	Taxes	15,567	11,820	30,000	17,000	17,000	
500-109-000-509	Other	5,139	5,318	7,000	8,000	8,000	
<b>Total Personal Services</b>		<b>303,829</b>	<b>244,990</b>	<b>600,000</b>	<b>354,000</b>	<b>354,000</b>	<b>0</b>
500-109-000-510	Operating Supplies	25,616	26,411	20,000	30,000	30,000	
500-109-000-511	Personnel Uniforms & Equipment	904	1,084	2,000	1,000	1,000	
500-109-000-512	Utilities	94,255	111,437	90,000	105,000	105,000	
500-109-000-514	Public Information	249	22	0	0	0	
500-109-000-515	Insurance - General	0	14,325	18,000	23,000	23,000	
500-109-000-516	Professional Development	1,176	1,297	3,000	3,000	3,000	
500-109-000-517	Professional Services	81,853	92,735	50,000	50,000	50,000	
500-109-000-519	Projects & Programs	0	0	10,000	2,000	2,000	
500-109-000-528	Fuel	1,411	813	2,000	2,000	2,000	
500-109-000-529	Facility Maintenance	36,916	37,051	15,000	15,000	15,000	
500-109-000-531	Enterprise Fleet	15,883	15,144	15,000	15,000	15,000	
500-109-000-533	Support Service Charges	72,000	48,000	48,000	48,000	48,000	
500-109-000-534	Equipment Maintenance	13,377	29,033	20,000	20,000	20,000	
500-109-000-535	Equipment Rental	171	4,734	5,000	5,000	5,000	
500-109-000-536	Chemicals	75,238	40,977	45,000	45,000	45,000	
<b>Total Materials &amp; Services</b>		<b>419,049</b>	<b>423,061</b>	<b>343,000</b>	<b>364,000</b>	<b>364,000</b>	<b>0</b>

## Water Fund Departments | Distribution

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
<b>Distribution</b>							
500-110-000-504	Wages	244,986	254,598	68,000	268,000	268,000	
500-110-000-505	Overtime	555	460	2,000	4,000	4,000	
500-110-000-506	Insurance	81,679	89,783	30,000	113,000	113,000	
500-110-000-507	Retirement	30,798	31,620	12,000	35,000	35,000	
500-110-000-508	Taxes	19,506	19,196	8,000	22,000	22,000	
500-110-000-509	Other	8,210	10,500	15,000	12,000	12,000	
	<b>Total Personal Services</b>	<b>385,734</b>	<b>406,157</b>	<b>135,000</b>	<b>454,000</b>	<b>454,000</b>	<b>0</b>
500-110-000-510	Operating Supplies	85,516	72,551	90,000	90,000	90,000	
500-110-000-511	Personnel Uniforms & Equipment	933	1,253	2,000	1,500	1,500	
500-110-000-512	Utilities	15,288	21,064	20,000	20,000	20,000	
500-110-000-514	Public Information	170	0	0	0	0	
500-110-000-515	Insurance - General	50,098	42,976	46,000	46,000	46,000	
500-110-000-516	Professional Development	2,768	4,071	2,000	2,000	2,000	
500-110-000-517	Professional Services	50,195	64,504	60,000	50,000	50,000	
500-110-000-528	Fuel	11,689	8,721	7,000	8,000	8,000	
500-110-000-529	Facility Maintenance	1,689	463	3,000	3,000	3,000	
500-110-000-531	Enterprise Fleet	15,810	15,810	15,000	18,000	18,000	
500-110-000-533	Support Service Charges	72,000	48,000	48,000	48,000	48,000	
500-110-000-534	Equipment Maintenance	5,245	3,837	4,000	4,000	4,000	
500-110-000-535	Equipment Rental	935	1,055	1,000	1,000	1,000	
	<b>Total Materials &amp; Services</b>	<b>312,336</b>	<b>284,306</b>	<b>298,000</b>	<b>291,500</b>	<b>291,500</b>	<b>0</b>

# Sewer Fund

## Sewer Fund Revenue

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
550-000-000-300	Beginning Balance	4,757,669	4,663,090	5,999,000	6,558,000	6,558,000	
550-000-000-302	Property Taxes - Current	32,785	35,922	35,000	35,000	35,000	
550-000-000-303	Property Taxes - Past	606	624	1,000	1,000	1,000	
	<b>Total Taxes</b>	<b>33,391</b>	<b>36,546</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>0</b>
550-000-000-333	Grants	837,679	0	0	0	0	
550-000-000-348	Sales	3,218,325	3,114,293	3,190,000	3,190,000	3,190,000	
550-000-000-380	Interest	5,000	5,000	5,000	10,000	10,000	
550-000-000-381	Miscellaneous	131	14,617	1,000	0	0	
550-000-000-350	Loan Proceeds	0	0	0	0	0	
	<b>Total Miscellaneous</b>	<b>5,131</b>	<b>19,617</b>	<b>6,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
	<b>TOTAL RESOURCES</b>	<b>8,852,197</b>	<b>7,833,546</b>	<b>9,231,000</b>	<b>9,794,000</b>	<b>9,794,000</b>	<b>0</b>

## Sewer Fund Expenditure Summary

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
Plant	Personnel Services	376,955	384,028	355,000	498,000	498,000	0
Collection	Personnel Services	244,318	273,871	325,000	219,000	219,000	0
	<b>Total Personnel Services</b>	<b>621,272</b>	<b>657,899</b>	<b>680,000</b>	<b>717,000</b>	<b>717,000</b>	<b>0</b>
Plant	Materials and Services	931,607	992,963	832,500	1,014,000	1,014,000	0
Collection	Materials and Services	204,224	203,626	207,500	339,000	339,000	0
	<b>Total Materials &amp; Services</b>	<b>1,135,831</b>	<b>1,196,589</b>	<b>1,040,000</b>	<b>1,353,000</b>	<b>1,353,000</b>	<b>0</b>
550-000-000-542	Principal	495,915	524,000	455,000	585,000	585,000	
550-000-000-543	Interest	69,878	53,910	100,000	85,000	85,000	
	<b>Total Debt Service</b>	<b>565,793</b>	<b>577,910</b>	<b>555,000</b>	<b>670,000</b>	<b>670,000</b>	<b>0</b>
550-000-000-555	Capital Outlay	1,440,632	105,812	125,000	125,000	125,000	
550-000-000-585	Contingency	0	0	930,000	6,929,000	6,929,000	
550-000-000-595	Unappropriated	0	0	5,910,000	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>3,763,528</b>	<b>2,538,210</b>	<b>9,240,000</b>	<b>9,794,000</b>	<b>9,794,000</b>	<b>0</b>

## Sewer Fund Departments | Plant

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b>Sewer Plant</b>							
550-111-000-504	Wages	264,053	254,924	228,000	305,000	305,000	
550-111-000-505	Overtime	3,518	18,237	0	10,000	10,000	
550-111-000-506	Insurance	56,251	55,683	65,000	109,000	109,000	
550-111-000-507	Retirement	27,000	25,449	30,000	39,000	39,000	
550-111-000-508	Taxes	20,343	20,662	20,000	25,000	25,000	
550-111-000-509	Other	5,789	9,074	12,000	10,000	10,000	
	<b>Total Personal Services</b>	<b>376,955</b>	<b>384,028</b>	<b>355,000</b>	<b>498,000</b>	<b>498,000</b>	<b>0</b>
550-111-000-510	Operating Supplies	62,378	62,611	70,000	70,000	70,000	
550-111-000-511	Personnel Uniforms & Equipment	1,566	1,188	2,000	1,000	1,000	
550-111-000-512	Utilities	91,094	127,333	97,000	97,000	97,000	
550-111-000-515	Insurance - General	0	0	0	65,000	65,000	
550-111-000-516	Professional Development	4,789	1,541	3,000	4,000	4,000	
550-111-000-517	Professional Services	119,430	190,136	88,000	175,000	175,000	
550-111-000-528	Fuel	1,347	813	1,000	1,000	1,000	
550-111-000-529	Facility Maintenance	3,120	20,808	3,000	3,000	3,000	
550-111-000-531	Enterprise Fleet	15,883	15,144	15,000	15,000	15,000	
550-111-000-533	Support Service Charges	72,000	47,500	47,500	48,000	48,000	
550-111-000-534	Equipment Maintenance	42,454	20,003	30,000	30,000	30,000	
550-111-000-536	Chemicals	385,629	358,348	340,000	400,000	400,000	
550-111-000-539	Sludge Hauling	131,917	147,539	136,000	105,000	105,000	
	<b>Total Materials &amp; Services</b>	<b>931,607</b>	<b>992,963</b>	<b>832,500</b>	<b>1,014,000</b>	<b>1,014,000</b>	<b>0</b>

## Sewer Fund Departments | Collections

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
<b>Sewer Collections</b>							
550-112-000-504	Wages	172,715	181,956	192,000	137,000	137,000	
550-112-000-505	Overtime	216	20	0	2,000	2,000	
550-112-000-506	Insurance	37,090	48,532	75,000	42,000	42,000	
550-112-000-507	Retirement	20,097	21,355	27,000	19,000	19,000	
550-112-000-508	Taxes	11,141	13,699	18,000	11,000	11,000	
550-112-000-509	Other	3,058	8,309	13,000	8,000	8,000	
<b>Total Personal Services</b>		<b>244,318</b>	<b>273,871</b>	<b>325,000</b>	<b>219,000</b>	<b>219,000</b>	<b>0</b>
550-112-000-510	Operating Supplies	32,007	14,910	20,000	15,000	15,000	
550-112-000-511	Personnel Uniforms & Equipment	1,002	727	1,000	1,000	1,000	
550-112-000-512	Utilities	3,765	6,992	7,000	7,000	7,000	
550-112-000-515	Insurance - General	44,652	50,808	58,000	58,000	58,000	
550-112-000-516	Professional Development	873	2,671	1,000	1,000	1,000	
550-112-000-517	Professional Services	21,489	38,932	36,000	36,000	36,000	
550-112-000-519	Projects & Programs	0	4,975	0	125,000	125,000	
550-112-000-528	Fuel	9,297	7,800	7,000	9,000	9,000	
550-112-000-529	Facility Maintenance	1,190	280	5,000	5,000	5,000	
550-112-000-531	Enterprise Fleet	11,117	11,117	12,000	13,000	13,000	
550-112-000-533	Support Service Charges	72,000	47,500	47,500	48,000	48,000	
550-112-000-534	Equipment Maintenance	6,033	15,817	10,000	19,000	19,000	
550-112-000-535	Equipment Rental	799	1,096	3,000	2,000	2,000	
<b>Total Materials &amp; Services</b>		<b>204,224</b>	<b>203,626</b>	<b>207,500</b>	<b>339,000</b>	<b>339,000</b>	<b>0</b>

# Storm Fund

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
560-000-000-300	Beginning Balance	472,679	544,158	630,000	645,000	645,000	
560-000-000-348	Sales	240,663	253,765	265,000	265,000	265,000	
560-000-000-380	Interest	5,000	5,000	5,000	5,000	5,000	
<b>TOTAL RESOURCES</b>		<b>718,342</b>	<b>802,924</b>	<b>900,000</b>	<b>915,000</b>	<b>915,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
560-000-000-504	Wages	69,973	86,439	154,000	93,000	93,000	
560-000-000-505	Overtime	0	20	0	1,000	1,000	
560-000-000-506	Insurance	12,910	23,892	47,000	32,000	32,000	
560-000-000-507	Retirement	7,560	11,882	22,000	15,000	15,000	
560-000-000-508	Taxes	4,050	6,482	12,000	9,000	9,000	
560-000-000-509	Other	1,226	3,470	5,000	4,000	4,000	
<b>Total Personal Services</b>		<b>95,717</b>	<b>132,184</b>	<b>240,000</b>	<b>154,000</b>	<b>154,000</b>	<b>0</b>
560-000-000-510	Operating Supplies	20,108	11,500	10,000	10,000	10,000	
560-000-000-515	Insurance - General	0	0	18,000	21,000	21,000	
560-000-000-517	Professional Services	1,697	0	0	0	0	
560-000-000-519	Projects & Programs	0	16,538	0	0	0	
560-000-000-533	Support Service Charges	41,000	49,000	49,000	49,000	49,000	
<b>Total Materials &amp; Services</b>		<b>62,805</b>	<b>77,037</b>	<b>77,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
560-000-000-555	Capital Outlay	0	1,995	250,000	600,000	600,000	
560-000-000-585	Contingency	0	0	100,000	81,000	81,000	
560-000-000-595	Unappropriated	0	0	233,000	0	0	
<b>TOTAL EXPENDITURES</b>		<b>158,523</b>	<b>211,216</b>	<b>900,000</b>	<b>915,000</b>	<b>915,000</b>	<b>0</b>

# Economic Development Fund

<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
760-000-000-300	Beginning Balance	222,946	60,940	15,940	17,000	17,000	
760-000-000-333	Grant	12,000	0	0	0	0	
760-000-000-380	Interest	0	0	0	0	0	
760-000-000-381	Miscellaneous	0	3,488	20,000	23,000	23,000	
	<b>Total Miscellaneous</b>	<b>0</b>	<b>3,488</b>	<b>20,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>
<b>TOTAL RESOURCES</b>		<b>234,946</b>	<b>64,428</b>	<b>35,940</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual 2023/24</u>	<u>Actual 2024/25</u>	<u>Adopted 2025/26</u>	<u>Proposed 2026/27</u>	<u>Approved 2026/27</u>	<u>Adopted 2026/27</u>
760-000-000-519	Projects & Programs	141,006	31,009	15,940	40,000	40,000	
760-000-000-537	Grant Recipients	25,000	0	20,000	0	0	
	<b>Total Materials &amp; Services</b>	<b>166,006</b>	<b>31,009</b>	<b>35,940</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
760-000-000-565	Transfer	8,000	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		<b>174,006</b>	<b>31,009</b>	<b>35,940</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>

# Reserve Fund

<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
770-000-000-300	Beginning Balance	839,534	1,214,020	0	673,000	673,000	
770-000-000-381	Miscellaneous	500	0	0	0	0	
<b>TOTAL RESOURCES</b>		<b>840,034</b>	<b>1,214,020</b>	<b>0</b>	<b>673,000</b>	<b>673,000</b>	<b>0</b>
<u>Account</u>	<u>Description</u>	<u>Actual</u> <u>2023/24</u>	<u>Actual</u> <u>2024/25</u>	<u>Adopted</u> <u>2025/26</u>	<u>Proposed</u> <u>2026/27</u>	<u>Approved</u> <u>2026/27</u>	<u>Adopted</u> <u>2026/27</u>
770-000-000-565	Transfer Out	300,000	540,034	0	0	0	
770-000-000-585	Contingency	0	0	0	673,000	673,000	
<b>TOTAL EXPENDITURES</b>		<b>300,000</b>	<b>540,034</b>	<b>0</b>	<b>673,000</b>	<b>673,000</b>	<b>0</b>

# Financial Policies

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

## General

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

## Revenues

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The City will follow an aggressive policy of collecting revenues.

3. When practical, the City will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically and/or when required by Ordinance, law, or other.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges as a “comparison” only.
5. Enterprise and Internal Service operations will strive to be self-supporting.

### Expenditures

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

### Contingencies/Fund Balances

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

1. General Fund: Contingency, minimum of \$50,000 preferred Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
2. Police Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
3. Library Operating Levy Fund: Contingency, 3% of operating expenses Ending Fund Balance, needs to cover four months of general operating services Avoid borrowing from other funds.
4. Depreciation/Capital Replacement Funds: Continue to maintain equipment and building reserves Create sufficient dollars to allow for replacement without major bond financing Have an investment strategy to guarantee capital upgrades.

5. Develop Community Priorities: Determine what are mandated, essential and desired services Utilize public input (i.e., surveys, radio, public meetings, neighborhood meetings) All operating funds are encouraged to maintain a contingency.

#### Fund Balance Definitions

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

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

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

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

#### Spending Priority for Fund Balances

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

### Commitment of Fund Balance

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

### Capital Improvement Plan (CIP)

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

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

### Capital Asset Management

1. City assets will be degraded, given away or allowed to deteriorate in accordance with SHMC Chapter 3.08.
2. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.
3. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
4. The capitalization threshold used in determining if a given asset qualifies for capitalization is equal to that defined in the Oregon Accounting Manual (OAM) Number 15.60.10.

5. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
6. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.

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

### Debt

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

### Investments

1. The City of Sweet Home's investment objectives are:
  - a. In compliance with all applicable statutes and legal provisions.
  - b. Preservation of capital and protection of principal.
  - c. Maintenance of sufficient liquidity to meet operating requirements.
  - d. Avoidance of imprudent credit, market and speculative risk.
  - e. Attainment of a market rate-of-return throughout all economic and fiscal cycles
2. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
3. Except for funds requiring special handling (i.e. bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool and FDIC insured Market Link CDs not to exceed 7 year terms require the express approval of the City Administration and Finance Committee.
4. Diversification of the City's investment portfolio will be consistent with the percent limitations under (ORS 294.035) (i.e. 5%/35 maximums for corporate indebtedness) to include certain credit rating minimums.

## Accounting, Auditing & Financial Reporting

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

# Glossary

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

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

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

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

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

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

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

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

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

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

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund,

all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to water, sewer, hospital, and airport services.

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

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

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

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

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

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

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

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

**RESOLUTION NO. 10 FOR 2026**

**A RESOLUTION ADOPTING A BUDGET FOR 2026-2027, MAKING APPROPRIATIONS, AND LEVYING TAXES**

**WHEREAS**, the Budget Committee of the City of Sweet Home reviewed and recommended for adoption the budget estimates and appropriations for the City of Sweet Home for the fiscal year beginning July 1, 2026, and ending June 30, 2027;

NOW, THEREFORE, THE CITY OF SWEET HOME RESOLVES:

That the City Council of the City of Sweet Home hereby imposes the taxes provided for in the adopted budget at the rate of \$1.4157 per \$1,000 of assessed value for General Fund operations, the rate of \$7.8500 per \$1,000 of assessed value for the Police Local Option Levy, the rate of \$1.1700 per \$1,000 of assessed value for the Library Services Local Option Levy, and Non Ad Valorem customer sewer usage charges not to exceed \$50,000; and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the district.

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

Be it further resolved that the City Council adopts the 2026-2027 budget approved by the Budget Committee in the total sum of \$43,904,000 and hereby provides that appropriations are made for the fiscal year beginning July 1, 2026 as follows:

**General Fund**

Administration	\$893,000
City Council	\$27,000
Community & Econ. Development	\$593,000
Finance	\$602,000
Municipal Court	\$301,000
Parks	\$568,000
Community Center	\$33,000
General Services	\$651,000
Capital Outlay	\$670,000
Transfer Out	\$65,000
Contingency	\$1,500,000
<b>TOTAL</b>	<b>\$5,903,000</b>

**Public Safety Fund**

Operations	\$5,033,000
Capital Outlay	\$200,000
Contingency	\$1,150,000
<b>TOTAL</b>	<b>\$6,383,000</b>

**Library Fund**

Operations	\$728,000
Capital Outlay	\$50,000
Contingency	\$1,150,000
<b>TOTAL</b>	<b>\$1,928,000</b>

**Community Center Fund**

Contingency	\$110,000
<b>TOTAL</b>	<b>\$110,000</b>

**Enhancement Fund**

Operations	\$1,300,000
<b>TOTAL</b>	<b>\$1,300,000</b>

**Willow Yucca Fund**

Operations	\$157,000
<b>TOTAL</b>	<b>\$157,000</b>

**Transportation Fund**

Operations	\$831,500
Capital Outlay	\$100,000
Contingency	\$811,500
<b>TOTAL</b>	<b>\$1,743,000</b>

**Water SDC Fund**

Operations	\$50,000
Capital Outlay	\$50,000
Contingency	\$1,268,000
<b>TOTAL</b>	<b>\$1,368,000</b>

**Sewer SDC Fund**

Operations	\$50,000
Capital Outlay	\$50,000
Contingency	\$1,035,000
<b>TOTAL</b>	<b>\$1,135,000</b>

**Storm SDC Fund**

Operations	\$25,000
Capital Outlay	\$25,000
Contingency	\$92,000
<b>TOTAL</b>	<b>\$142,000</b>

**Transportation SDC Fund**

Operations	\$25,000
Capital Outlay	\$25,000
Contingency	\$1,550,000
<b>TOTAL</b>	<b>\$1,600,000</b>

**Parks SDC Fund**

Operations	\$25,000
Capital Outlay	\$25,000
Contingency	\$140,000
<b>TOTAL</b>	<b>\$190,000</b>

**Water Fund**

Operations	\$1,463,500
Debt Service	\$282,000
Capital Outlay	\$1,610,000
Contingency	\$1,000,000
<b>TOTAL</b>	<b>\$4,355,500</b>

**Sewer Fund**

Operations	\$2,070,000
Debt Service	\$670,000
Capital Outlay	\$125,000
Contingency	\$6,929,000
<b>TOTAL</b>	<b>\$9,794,000</b>

**Storm Fund**

Operations	\$234,000
Capital Outlay	\$600,000
Contingency	\$81,000
<b>TOTAL</b>	<b>\$915,000</b>

**Economic Development Fund**

Operations	\$40,000
<b>TOTAL</b>	<b>\$40,000</b>

**Reserve Fund**

Contingency	\$673,000
<b>TOTAL</b>	<b>\$673,000</b>

**Unappropriated**

General Fund	\$1,935,000
Public Safety Fund	\$1,709,000
Library Fund	\$324,000
Water Fund	\$2,199,500
<b>TOTAL</b>	<b>\$6,167,500</b>

PASSED by the Council and approved by the Mayor this 26<sup>th</sup> day of May, 2026.

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Mayor

ATTEST:

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City Manager – Ex Officio City Recorder



# REQUEST FOR COUNCIL ACTION

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**Title:** Request for Council Action – Resolution No. 11 for 2026 – Sportsman’s Holiday Parade Street Closure

**Preferred Agenda:** May 26, 2026

**Submitted By:** Angela Clegg, Planning & Building Manager

**Reviewed By:** Jason Ogden, City Manager / Police Chief

**Type of Action:** Motion  Resolution  Reading

**Relevant Code/Policy:** SHMC 10.04.030 Powers of the City Council

**Towards Council Goal:** Desirable Community, Effective Government, Economic Strength

**Attachments:** Resolution No. 11 for 2026  
Sportsman’s Holiday Parade Special Event Application

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**Purpose of this RCA:**

The purpose of this RCA is to approve a temporary street closure during the Sportsman’s Holiday Parade in downtown Sweet Home on July 11, 2025. The closure is intended to enhance safety by reducing interactions between pedestrians and vehicles during the event.

**Background/Context:**

The Sportsman’s Holiday Parade event is scheduled for Saturday, July 11, 2026, in downtown Sweet Home. The applicant is seeking approval for the following street closures and related tasks:

- A. Parade route is a loop as follows: 22nd Ave north to Main Street, Main Street west to 10th Ave, 10th Ave south to Long Street, Long Street east to 22nd Ave.
- B. Public Works Dept. will place "No Parking" signs at 7:00 AM and close Long Street between 18th Avenue and 22nd Avenue at 10:00 AM. The following street closures will occur at 10:30 AM:
  - 12th Ave & Main St/12th Ave & Long St
  - 13th Ave & Main St/13th Ave & Long St
  - 15th Ave & Main St/15th Ave & Long St
  - 18th Ave & Main St/18th Ave & Long St
  - 22nd Ave & Main St/22nd Ave & Long St
- C. Sweet Home Police Department will direct traffic at lighted intersections.
- D. Chamber volunteers will arrive at the Chamber building at 9:00 AM.
- E. Parade line up will begin at 10:00AM on Long Street between 18th Ave & 22nd Ave. Lineup will encompass Long Street.
- F. Parade will end at 18th Ave & Long St.  
Floats will disband on Long Street between 18th Ave & 22nd Ave.
- G. Public Works Dept. will follow the end of the procession and begin signage clean up.

**The Challenge/Problem:**

Should the streets be closed to allow for parade traffic along Long Street and Main Street?

**Issues and Financial Impacts:**

There are no issues or financial impacts currently identified.

**Elements of a Stable Solution:**

A stable solution is one in which a decision on the application is made that conforms with City Code and State Law.

**Options:**

1. Move to deny the Sportsman's Holiday Parade application.
2. Move to approve the application as proposed.
3. Move to approve the application with modifications.

**Recommendation:**

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

**RESOLUTION NO. 11 FOR 2026**

**A RESOLUTION CONCERNING STREET CLOSURES & RESTRICTIONS FOR THE SPORTSMAN'S HOLIDAY PARADE**

**WHEREAS**, traffic patterns and parking issues need to be addressed to safely accommodate the Sportsman's Holiday Parade event; and

**WHEREAS**, Sweet Home Municipal Code 10.04.030 provides that the City Council may, by Resolution, establish or alter traffic and parking control;

**NOW, THEREFORE, THE CITY OF SWEET HOME DOES RESOLVE AS FOLLOWS:**

That traffic regulations shall be kept in effect as follows:

- A. Parade route is a loop as follows: 22<sup>nd</sup> Avenue north to Main Street, Main Street west to 10<sup>th</sup> Avenue, 10<sup>th</sup> Avenue south to Long Street, Long Street east to 22<sup>nd</sup> Avenue.
- B. Public Works Dept. will place "No Parking" signs at 7:00 AM and close Long Street between 18<sup>th</sup> Avenue and 22<sup>nd</sup> Avenue at 10:00 AM. The following street closures at 10:30AM:
  - 12th Ave & Main St/12th Ave & Long St
  - 13th Ave & Main St/13th Ave & Long St
  - 15th Ave & Main St/15th Ave & Long St
  - 18th Ave & Main St/18th Ave & Long St
  - 22nd Ave & Main St/22nd Ave & Long St
- C. Sweet Home Police Department will direct traffic at lighted intersections.
- D. Chamber volunteers will arrive at the Chamber building at 9:00 AM.
- E. Parade line up will begin at 10:00 AM on Long Street between 18<sup>th</sup> Avenue and 22<sup>nd</sup> Avenue. Lineup will encompass Long Street.
- F. Parade will end at 18<sup>th</sup> Avenue & Long Street.  
Floats will disband on Long Street between 18<sup>th</sup> Avenue & 22<sup>nd</sup> Avenue.
- G. Public Works Dept. will follow the end of the procession and begin signage clean up.

This Resolution shall be effective immediately upon its passage.

**PASSED** by the Council and approved by the Mayor, this 26<sup>th</sup> day of May, 2026.

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Mayor

ATTEST:

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City Manager - Ex Officio City Recorder



# Community and Economic Development Department

## SPECIAL EVENT AND PARK RENTAL PERMIT APPLICATION

1. Name of Event: Sportsman's Holiday Parade Date(s) of Event 07/11/2026
2. Setup Start Time/Date: 7:00am? Event Start Time: 11:00am
3. Event End Time: 12:00pm Clean Up End Time/Date: 12:30pm
4. Sponsoring Organization: Sweet Home Chamber of Commerce & Visitors Center
5. Event Coordinator/Primary Contact: Lagea Mull
6. Mailing Address: 1575 Main St, Sweet Home OR 97386
7. Day Time Phone: 541-367-6186 Cell Phone: \_\_\_\_\_
8. Email: \_\_\_\_\_ Fax: \_\_\_\_\_
9. Secondary Contact: Karla Hogan Phone: \_\_\_\_\_
10. Is Alcohol Being Served?  Yes  No If YES include a copy of the State Liquor Permit.
11. Do you wish to utilize any City property, such as a park?  Yes  No  
If YES, which one(s)? \_\_\_\_\_
12. Will this event include Food Vendors of any type?  Yes  No  
If YES, all vendors must apply for a Temporary Restaurant License with the Linn County Health Department 541.967.3821, (ORS 624.025). The Vendors must apply three weeks before the start of the event. A list of vendors is required to be submitted with this application.
13. Anticipated Number of Attendees? 70+ participants and unknown number of spectators

THE PRIMARY CONTACT MUST LIST A DAY OF EVENT PHONE NUMBER IF NOT LISTED ABOVE.

<b>FOR OFFICE USE ONLY:</b>			
Planning Manager		Police Chief	
City Manager/Deputy		Public Works Director	
Fire Chief			
<b>STAFF – INITIAL AND DATE UPON APPROVAL OR ATTACH MEMORANDUM WITH CONDITIONS</b>			

PAYMENT AMOUNT: \_\_\_\_\_ CASH CC CHECK # \_\_\_\_\_  
 RECEIVED BY: Angela Clegg DATE: 05.06.26

PERMIT APPROVED:  Yes  No  Entered on Events Calendar

Authorized City Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# Community and Economic Development Department

## HOLD HARMLESS AGREEMENT

IN CONSIDERATION OF BEING PERMITTED TO PRODUCE THIS SPECIAL EVENT OR ACTIVITY OR USE OF ANY CITY PROPERTY OR FACILITIES IN CONNECTION WITH THIS ACTIVITY, THE UNDERSIGNED APPLICANT ("INDEMNITOR") AGREES TO THE FOLLOWING:

1. THE INDEMNITOR HEREBY AGREES TO RELEASE, INDEMNIFY AND HOLD HARMLESS the City of Sweet Home from any and all liability, claims, demands, causes of action, charges, expenses, and attorney fees (including attorney fees to establish the City's right to indemnity or incurred on appeal) resulting from involvement in this event whether caused by any negligent act or omission of the City or otherwise. This agreement shall not apply to any liability resulting from the sole negligence of the City.
2. The INDEMNITOR agrees to reimburse the City for any loss, theft of, or damage to City property, equipment and/or facilities.
3. The INDEMNITOR agrees to comply with all applicable laws, statutes, ordinances, rules and requirements including, but not limited to, not admitting more attendees than designated by Fire Department as safe for the particular event or facility.
4. The INDEMNITOR expressly agrees that this release and hold harmless agreement is intended to be as broad and inclusive as permitted by Oregon law and that if any portion thereof is held invalid, notwithstanding, the balance shall continue in full legal force and effect.
5. Falsification and/or misrepresentation in completing this application may result in rate adjustment or event cancellation. I UNDERSTAND THAT CHANGES TO THE ABOVE DETAILED PROGRAM REQUIRE IMMEDIATE NOTIFICATION TO THE CITY.

I, the undersigned representative, have read the Special Events and Park Rental Application and the Policies and Procedures contained herein, and I am duly authorized by the event organization/business to submit this application on its behalf. The information herein is complete and accurate.

APPLICANT: Lagea Mull Sweet Home Chamber of Commerce  
 PRINT NAME AUTHORIZED AGENT FOR

SIGNATURE OF APPLICANT: *Lagea Mull* 4/15/26  
 SIGN NAME DATE

APPROVAL, DENIAL OR INCLUSION OF RESTRICTIONS OR SPECIAL CONDITIONS OF USE PERMIT IS AT THE SOLE DISCRETION OF THE CITY PUSUANT TO Sweet Home Code of Ordinances 17.80 Conditional Uses. All applications must be reviewed and approved before a permit can be issued.



## Community and Economic Development Department

### Event and Equipment Rental Fees

Description	Fees: <u>Non-Refundable</u>	Fees: <u>Refundable</u>	Replacement Costs	Total Owed	Total Paid	Date Paid
Bandstand	\$15.00/hour \$100 maximum	\$100.00				
Outdoor Event Center	\$15.00/hour \$100 maximum	\$100.00				
Gazebo	\$15.00/hour \$100 maximum	\$100.00				
Sankey Hut	\$15.00/hour \$100 maximum	\$100.00				
Weddle Bridge	\$15.00/hour or \$100 maximum	\$100.00				

Total Equipment Items not to exceed a \$400.00 replacement costs. Items described below are subject to availability. A 24-hour notice is required before pick-up. Two-day maximum rental.

Description	Fees: <u>Non-Refundable</u>	Fees: <u>Refundable</u>	Replacement Costs	Total Owed	Total Paid	Date Paid
Tables	\$5.00/table	\$100.00	\$60.00			
Chairs	\$1.00/chair					
2' Fold Up Barricade	\$3.00/Barricade		\$25.00			
2' Fold Up Plastic Barricades	\$3.00/Barricade		\$40.00			
8' Barricade	\$3.00/Barricade		\$15.00			
Small Barricade – "No Park"	\$3.00/Barricade		\$20.00			
Photo Cell Battery Light	\$3.00/Light		\$20.00			
18" Traffic Cones	\$3.00/Cone		\$10.00			
28" Traffic Cones with Reflective Strip	\$3.00/Cone		\$19.00			
Construction Signs with Sign Holders	\$10.00/Sign		\$50.00			
Slow/Stop Paddle	\$3.00/Each		\$18.00			
Slow/Stop Paddle with 30" Handle	\$5.00/Each		\$20.00			
Slow/Stop Paddle with 60" Handle	\$5.00/Each		\$21.00			
Hydrant Wrench	\$5.00/Each		\$35.00			
Safety Vests			\$12.00/Each			



# Community and Economic Development Department

## SANKEY HUT RENTAL

Pass Code: \_\_\_\_\_ (given by staff upon payment of fees)

Please read and initial each item below:

- I agree to not share my pass code with anyone else.
  - o Pass codes will be distributed to the City and Community employees only.
- I agree to report any problems or concerns to the Community Development Department immediately. During regular business hours (7am-4pm) call 541-367-3111. At other times call the police non-emergency number, 541-367-4181.
- I agree to set up and remove all equipment, structures, and materials for the reserved hut activity within the block of time specified in the park permit.
- I agree to pick up and properly dispose of all trash, litter, and food from the reserved hut activity.
- I agree to properly dispose of garbage that exceeds the capacity of the garbage receptacles at the hut facility. You can rent a dumpster through a private vendor or haul off your bagged garbage and recyclables yourself. Excess garbage left at the rental facility will be removed at your expense. A fee for service will be deducted from your security deposit.
- I agree to remove all signs or markings associated with the reserved hut activity. Paint is not permitted for marking pavement or structures. Chalk is acceptable but must be removed immediately after the event.
- I agree to obtain an underground utility locate and permission from the Community Development Department if sign posts, stakes, or spikes will be driven into the ground.
- I agree to accept the hut facilities, including the premises and equipment, in their present condition.
- I agree to reimburse the City for all damages to the premises or property resulting from their use, other than ordinary wear and depreciation, as determined by the City.
- I agree to conform to all rules and regulations of the City.
- I agree to provide adequate supervision and be responsible for any improper conduct of the attendees, both individually and collectively, while on the City premises or utilizing facilities.
- I agree that the use of the facilities and this permit is revocable by the City at any time at the City's option.
- I agree to hold the city harmless and indemnify the city from any and all liability for injury to persons or property occurring as a result of the activity sponsored by the permittee.
- I agree that the permittee and any other person who allows or causes damage to hut facilities, park areas, and any other property owned by the city shall be liable to the city for the damage caused.
- I agree to abide by all Federal, State, and municipal equal opportunity laws and regulations prohibiting discrimination.

### Staff Use Only:

Clean up verified by Staff \_\_\_\_\_, \_\_\_\_\_  
Date signature of staff

Deposit Returned \_\_\_\_\_, \_\_\_\_\_  
Date signature of staff



### FACT SHEET

Parade route is a loop as follows: 22nd Ave north to Main Street, Main Street west to 10th Ave, 10th Ave south to Long Street, Long Street east to 22nd Ave.

Public Works Dept. will place "No Parking" signs at 7:00AM and close Long Street between 18th Avenue and 22nd Avenue at 10:00am. The following street closures at 10:30AM:

- 12th Ave & Main St / 12th Ave & Long St
- 13th Ave & Main St / 13th Ave & Long St
- 15th Ave & Main St / 15th Ave & Long St
- 18th Ave & Main St / 18th Ave & Long St
- 22nd Ave & Main St / 22nd Ave & Long St

Sweet Home Police Department will direct traffic at lighted intersections.

Chamber volunteers will arrive at the Chamber building at 9:00AM.

Parade line up will begin at 10:00AM on Long Street between 18th Ave & 22nd Ave. Line up will encompass Long Street.

Parade will end at 18th Ave & Long St.

Floats will disband on Long Street between 18th Ave & 22nd Ave.

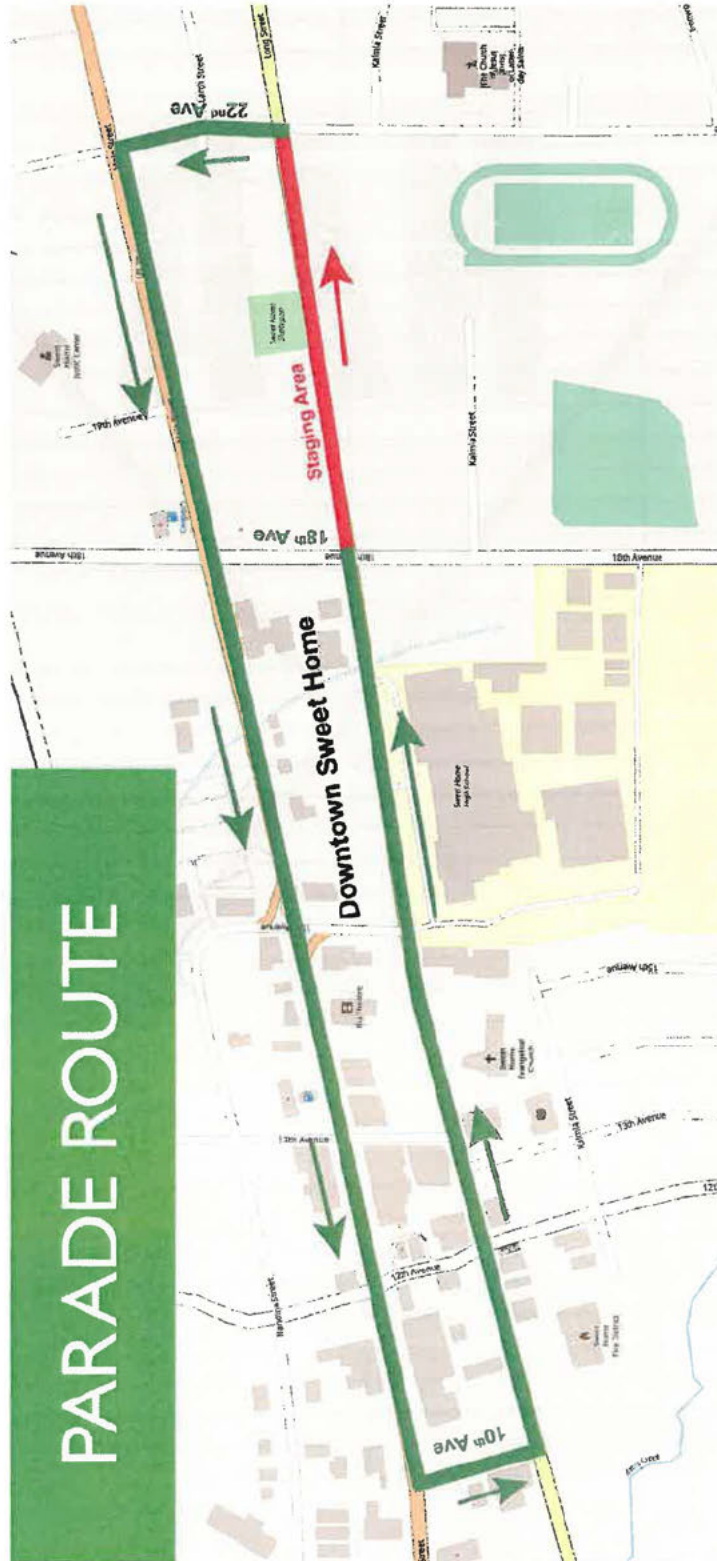
Public Works Dept. will follow the end of the procession and begin signage clean up.







Insert Event Overview Map





Insert Vendor Site Map

**N/A**



**APPLICATION AND PERMIT TO OCCUPY OR  
PERFORM OPERATIONS UPON A STATE HIGHWAY**

See Oregon Administrative Rule, Chapter 734, Division 55

PERMIT NUMBER

CLASS :	KEY#
---------	------

GENERAL LOCATION				PURPOSE OF APPLICATION (TO CONSTRUCT/OPERATE/MAINTAIN)		
HIGHWAY NAME AND ROUTE NUMBER US 20/16/ Santiam				<input type="checkbox"/> POLE LINE	TYPE	MIN. VERT. CLEARANCE
HIGHWAY NUMBER 016	COUNTY Linn			<input type="checkbox"/> BURIED CABLE	TYPE	
BETWEEN OR NEAR LANDMARKS US 20 from 10th Avenue intersection to 22nd Avenue intersection				<input type="checkbox"/> PIPE LINE	TYPE	
HWY. REFERENCE MAP GIS	DESIGNATED FREEWAY <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	IN U.S. FOREST <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<input type="checkbox"/> NON-COMMERCIAL SIGN	FEE AMOUNT	
APPLICANT NAME AND ADDRESS Sweet Home Chamber of Commerce 1575 Main Street Sweet Home, OR 97386				<input type="checkbox"/> MISCELLANEOUS OPERATIONS AND/OR FACILITIES AS DESCRIBED BELOW		
				FOR ODOT USE ONLY		
				BOND REQUIRED <input type="checkbox"/> YES <input type="checkbox"/> NO	REFERENCE: OAR 734-55 035(2)	AMOUNT OF BOND
				INSURANCE REQUIRED <input type="checkbox"/> YES <input type="checkbox"/> NO	REFERENCE: OAR 734-55 035(1)	SPECIFIED COMP. DATE

**DETAIL LOCATION OF FACILITY(For more space attach additional sheets)**

MILE POINT	TO	MILE POINT	ENGINEERS STATION	ENGINEERS TO STATION	SIDE OF HWY OR ANGLE OF CROSSING	DISTANCE FROM		BURIED CABLE OR PIPE		SPAN LENGTH
						CENTER OF PVMT	R/W LINE	DEPTH/VERT.	SIZE AND KIND	
27.25		27.93	47.770		90d	varies	varies	xxx	xxx	xxx

DESCRIPTION AND LOCATION OF NON-COMMERCIAL SIGNS OR MISCELLANEOUS OPERATIONS FACILITIES  
Permit and Permission to conduct parade within ODOT ROW.

**SPECIAL PROVISIONS (FOR MORE SPACE ATTACH ADDITIONAL SHEETS)**

- TRAFFIC CONTROL REQUIRED  YES [OAR 734-55-025(6)]  NO
- OPEN CUTTING OF PAVED OR SURFACED AREAS ALLOWED?  YES [OAR 734-55-100(2)]  NO [OAR 734-55-100(1)]
- ◆ **AT LEAST 48 HOURS BEFORE BEGINNING WORK, THE APPLICANT OR HIS CONTRACTOR SHALL NOTIFY THE DISTRICT REPRESENTATIVE AT TELEPHONE NUMBER: na**  
OR FAX A COPY OF THIS PAGE TO THE DISTRICT OFFICE AT: na please call SPECIFY TIME AND DATE IN THE SPACE BELOW.
- ◆ A COPY OF THIS PERMIT AND ALL ATTACHMENTS SHALL BE AVAILABLE AT THE WORK AREA DURING CONSTRUCTION.
- ◆ **ATTENTION: Oregon Law requires you to follow rules adopted by the Oregon Utility Notification Center. Those rules are set forth in OAR 952-001-0010 through OAR 952-001-0090. You may obtain copies of the rules by calling the center at (503) 232-1987. CALL BEFORE YOU DIG 1-800-332-2344**

COMMENTS - ODOT USE ONLY

IF THE PROPOSED APPLICATION WILL AFFECT THE LOCAL GOVERNMENT, THE APPLICANT SHALL ACQUIRE THE LOCAL GOVERNMENT OFFICIAL'S SIGNATURE BEFORE ACQUIRING THE DISTRICT MANAGER'S SIGNATURE.

LOCAL GOVERNMENT OFFICIAL SIGNATURE <b>X</b>	TITLE	DATE
APPLICANT SIGNATURE <b>X</b> <i>Laura Mall</i>	APPLICATION DATE <b>04/15/2026</b>	TITLE <b>Executive Director</b>
When this application is approved by the Department, the applicant is subject to, accepts and approves the terms and provisions contained and attached; and the terms of Oregon Administrative Rules, Chapter 734, Division 55, which is by this reference made a part of this permit.	DISTRICT MANAGER OR REPRESENTATIVE <b>X</b>	TELEPHONE NO. <b>541-367-6186</b>
		APPROVAL DATE

- √7. THE APPLICANT IS RESPONSIBLE AND LIABLE FOR ALL ACCIDENTS, DAMAGES, AND INJURIES TO PERSONS OR PROPERTY THAT ARE A DIRECT RESULT OF THE PARADE.
- √8. APPROVAL FOR THE PARADE IS AT THE DISCRETION OF THE ODOT DISTRICT 4 MANAGERS.
- √9. **ADDITIONAL SIGNATURES ARE REQUIRED.**

**(9a.) LOCAL JURISTITION (CITY) SIGNATURES REQUIRED.** SIGNATURE REPRESENTS CITY APPROVAL FOR THE PLANNED EVENT, APPROVAL OF ALL ASSOCIATED PLANNED ACTIVITIES AND APPROVE OF DETOUR ROUTES FOR THIS PERMITS.  
 CITY REPRESENTATIVE IS TO **SIGN PAGE 1 AND 8** OF THIS PERMIT, UNDER LOCAL GOVERNMENT OFFICIAL SIGNATURE.

JURISTITION: City of Sweet Home

**SIGNATURE:** \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_ PHONE NO.: \_\_\_\_\_

MAILING ADDRESS: 3225 Main Street

CITY: Sweet Home STATE: Oregon ZIP CODE: 97386

**APPLICANT IS TO PROVIDE THE CITY WITH A COPY OF THE FINALIZED ODOT ISSUED PERMIT 30 DAYS PRIOR TO THE EVENT.**

**(9b.) LOCAL POLICE DEPARTMENT OR LAW ENFORCEMENT SIGNATURE REQUIRED.** SIGNATURE ACKNOWLEDGES THAT THE LOCAL LAW ENFORCEMENT HAS BEEN NOTIFIED OF THE PLANNED ACTIVITIES ASSOCIATED TO THIS PERMIT. SEE SPECIAL PROVISIONS.

PRINT NAME \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

**SIGNATURE** \_\_\_\_\_ DATE \_\_\_\_\_

- √10. **ODOT STATION 2 CONTACT REQUIREMENT:**  
 WHEN TRAFFIC CONTROL IS REQUIRED THAT DISRUPTS, DIVERTS, OR MAY CAUSE TRAFFIC IMPACTS OR DELAYS CONTACT ODOT STATION 2 AT 503-362-0457 48 HOURS PRIOR TO WORKING. YOU WILL NEED TO PROVIDE A CONTACT NAME, PHONE NUMBER, THE HIGHWAY, MILE POINT, TYPE OF WORK AND HOW LONG TRAFFIC WILL BE AFFECTED.
- √11. **APPLICANT IS TO PROVIDE THE POLICE DEPARTMENT/LAW ENFORCEMENT WITH A COPY OF THE FINALIZED ODOT ISSUED PERMIT 30 DAYS PRIOR TO THE EVENT.**

**APPLICANT'S SIGNATURE ACKKNOWLEDGES APPLICANT HAS READ, UNDERSTANDS AND ACCEPTS ALL PROVISIONS**

**APPLICANT SIGNATURE**



DATE 04/15/2026



# REQUEST FOR COUNCIL ACTION

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**Title:** Request for Council Action – Ordinance Bill No. 1 for 2026 – Ordinance No. \_\_ – Public Hearing for a Zoning Map Amendment Application ZMA26-01 and Property Line Adjustment Application PLA26-02

**Preferred Agenda:** May 26, 2026

**Submitted By:** Angela Clegg, Planning & Building Manager

**Reviewed By:** Jason Ogden, City Manager / Police Chief

**Type of Action:** Motion  Resolution  Reading

**Relevant Code/Policy:** SHMC 17.128.010(A) Decision Authority

**Towards Council Goal:** Desirable Community, Essential Services, Economic Strength

**Attachments:** Ordinance No. 1 for 2026  
Exhibit A – ZMA25-01 City Council Staff Report  
Exhibit B – PLA26-02 City Council Staff Report  
Exhibit C – May 7, 2026, Draft Planning Commission Meeting Minutes

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## **Purpose of this RCA:**

The purpose of this RCA is to hold a public hearing on Zoning Map Amendment Application ZMA25-01 and Property Line Application PLA26-02, decide on the applications, and, if approved, conduct the first reading of the ordinance.

## **Background/Context:**

The applicants, Cheryl Bartlett and the Sweet Home School District, are requesting a Zoning Map Amendment and Property Line Adjustment for the property totaling approximately 2,687 square feet in Sweet Home, OR 97386 (see attached map). The proposal would change the zoning from Residential High Density (R-3) to Public Facility (PF).

The Sweet Home Planning Commission held a public hearing on May 7, 2026, to review applications ZMA26-01 and PLA26-05 and hear testimony. At that meeting, the Commission approved the applications and recommended City Council approval.

The City Council will hold a public hearing on May 26, 2026, to consider the applications and may complete the first reading of the ordinance for Zoning Map Amendment ZMA26-01.

## **The Challenge/Problem:**

Should the zone map be changed to allow the public facility designation of the properties? Should the zoning map designations be followed if the proposed amendment is consistent with the goals and policies of the comprehensive plan?

**Issues and Financial Impacts:**

There are no issues or financial impacts currently identified.

**Elements of a Stable Solution:**

A stable solution is one in which the application is decided in compliance with City Code and State Law.

The Sweet Home Municipal Code outlines the following criteria for map amendments:

- A. The proposed amendment is consistent with the goals and policies of the Comprehensive Plan.
- B. The amendment is orderly and timely, considering existing development patterns, surrounding land uses, and any neighborhood or community changes that may warrant the amendment.
- C. Utilities and services can be efficiently provided to support the proposed uses, or other potential uses, in the new zoning district.
- D. The amendment is consistent with Oregon's Statewide Planning Goals.

**Options:**

- 1. Move to deny Ordinance No. 1 for 2026: The proposed Zone Map Amendment and Property Line Adjustment shall be denied.
- 2. Move to conduct a first reading of Ordinance No. 1 for 2026 as proposed: If the first reading is unanimously approved, a second reading may be conducted by title only.
- 3. Move to conduct a first reading of Ordinance No. 1 for 2026 with amendments: City Council may propose revisions to the Ordinance.

**Recommendation:**

Staff recommends option #2: Move to conduct a first reading of Ordinance No. 1 for 2026 as proposed.

**ORDINANCE BILL NO. 1 FOR 2026**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP**

**WHEREAS**, the applicants, Cheryl Bartlett and the Sweet Home School District, submitted Zone Map Amendment Application ZMA26-01 and requested a zone map change for an area consisting of approximately 2,687 square feet located in Sweet Home, OR 97386 (13S01E31AD Tax Lot 10100). The Sweet Home Zoning Map is proposed to change from the Residential High Density (R-3) Zone to the Public Facility (PF3) Zone. With the approval of Property Line Adjustment Application PLA26-02, the proposed zone change would bring the zoning designation into conformity with the property's existing Comprehensive Plan Map designation; and

**WHEREAS**, the Planning Commission of the City of Sweet Home held a public hearing on May 7, 2026, with due notice of such public hearing having been given and provided an opportunity for public comments and testimony. The Planning Commission deliberated at their May 7, 2026, meeting, and recommended that the City Council approve this application; and

**WHEREAS**, the City Council held a public hearing on this matter on May 26, 2026, with due notice of such public hearing, to provide opportunity for public comment and testimony. The City Council approved this application by motion at their May 26, 2026, meeting; and

**WHEREAS**, the proposed Public Facility (PF) zoning is needed to facilitate development of the subject property;

**NOW, THEREFORE, THE CITY OF SWEET HOME DOES ORDAIN AS FOLLOWS:**

Section 1. The City of Sweet Home adopts the findings of fact in support of zone change application ZMA26-01 included as Exhibit A.

Section 2. The City of Sweet Home amends the Official Zoning Map, identified in SHMC 17.06.020 as the City Zoning Map including all subsequent amendments, for the area consisting of approximately 2,687 square feet located in Sweet Home, OR 97386 (13S01E31AD Tax Lot 10100). The Sweet Home Zoning Map is proposed to change from the Residential High Density (R-3) Zone to the Public Facility (PF) Zone.

**PASSED** by the Council and approved by the Mayor this \_\_\_\_ day of \_\_\_\_\_, 2026; and effective the \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Manager – Ex Officio City Recorder



In the matter of the ) Zone Map Amendment  
 Zone Map Amendment ) File No. ZMA26-01  
 request by Cheryl Bartlett )

**CITY COUNCIL STAFF REPORT**

**REQUEST:** The Applicant is requesting a Zone Map Amendment for an area of approximately 2,687 square feet. The proposal would change the Sweet Home Zoning Map designation from Residential High Density (R-3) Zone to Public Facility (PF) Zone. This request is being submitted at the same time as a Property Line Adjustment application.

If both applications are approved, the Sweet Home School District will acquire the 2,687 square foot portion of Tax Lot 10100 from the applicant. The school district intends to use this area for future career-focused program opportunities or for improvements related to student safety. The proposed zoning change would also bring the zoning into alignment with the Sweet Home School District’s existing Comprehensive Plan Map designation.

The Planning Commission held a public hearing on May 7, 2026 and made a recommendation to the City Council to approve Zone Map Amendment application ZMA26-01. The City Council will then hold a public hearing and make the final decision on the application.

Application ZMA26-01 is being filed concurrently with application PLA26-02 and is reliant on its approval.

- APPLICANT:** Cheryl Bartlett
- PROPERTY OWNER:** Cheryl L Bartlett Rev Living Trust
- PROPERTY LOCATION:** 1126 18<sup>th</sup> Avenue, Sweet Home, OR 97386, Identified on the Linn County Assessor’s Map as 13S01E31AD Tax Lot 10100.
- REVIEW AND DECISION CRITERIA:** Sweet Home Municipal Code Section(s): 17.14, 17.24, 17.114, 17.120.010, 17.128, OAR 660-012-0060
- FILE NUMBER:** ZMA26-01

**PLANNING COMMISSION PUBLIC HEARING:**

- **DATE & TIME:** May 7, 2026 at 6:30 PM
- **LOCATION:** City Hall Council Chamber, 3225 Main Street, Sweet Home, OR 97386

**CITY COUNCIL PUBLIC HEARING:**

- **DATE & TIME:** May 26, 2026 at 6:30 PM
- **LOCATION:** City Hall Council Chamber, 3225 Main Street, Sweet Home, OR 97386

**STAFF CONTACT:** Angela Clegg, Planning and Building Manager  
 Phone: (541) 818-8029; Email: [aclegg@sweethomeor.gov](mailto:aclegg@sweethomeor.gov)

**REPORT DATE:** April 30, 2026

**I. PROJECT AND PROPERTY DESCRIPTION**

**LOCATION:** With the approval of Property Line Adjustment Application PLA26-02, the subject tract will contain approximately 2,687 square feet. This tract, located within Tax Lot 10100, is currently zoned Residential High Density (R-3), and its Comprehensive Plan designation is also Residential High Density (R-3). The applicant is requesting a zoning change to Public Facility (PF) to match the zoning designation of the adjacent Tax Lot 09100 and bring the properties into conformity.

**ZONING AND COMPREHENSIVE PLAN DESIGNATIONS:**

<b>Property</b>	<b>Zoning Designation</b>	<b>Comprehensive Plan Designation</b>
Subject Property A	Public Facility (PF)	Public Facility
Subject Property B	Residential High Density (R-3)	Medium Density Residential
Property North	Residential High Density (R-3) Commercial Highway (C-2)	Central Commercial
Property East	Residential Low Density (R-1) Residential High Density (R-3) Public Facility (PF)	Medium Density Residential Public Facility
Property South	Public Facility (PF)	Public Facility
Property West	Public Facility (PF) Residential High Density (R-3)	Public Facility High Density Residential Central Commercial

**Floodplain** Based on a review of the FEMA flood insurance rate map; Panel 41043C0913G, dated September 29, 2010, the subject properties are not in the special flood hazard area.

**Wetlands:** The subject properties show an intermittent perennial drainage to Cotton Creek depicted on the Statewide Wetlands Inventory Map.

**Access:** Tax Lot 09100 has direct access from Long Street and 18<sup>th</sup> Avenue. Tax Lot 10100 has direct access from 18<sup>th</sup> Avenue.

**Services:** There are existing City water and sewer services to Tax Lots 09100 and 10100.

**TIMELINES AND HEARING NOTICE:**

Application Received:	March 23, 2026
Application Deemed Complete:	March 26, 2026
Emailed Notice:	March 26, 2026
Mailed Notice:	March 30, 2026
Notice Published in New Era Newspaper:	April 1, 2026
Planning Commission Public Hearing:	May 7, 2026
City Council Public Hearing	May 26, 2026
120-Day Processing Deadlines:	July 24, 2026

Notice was provided as required by SHMC 17.128.010(D).

## II. COMMENTS

**Building Division:** The Building Program has no issues with this request.

**Matt Cook**

**CEDD Engineering:** CEDD Engineering has no comment on ZMA26-01 or PLA 26-02 at this time. Neither application appears to have any impact on utility / infrastructure systems for the city.

**Public Works**

**Engineering:** No comments as of the issue of this Staff Report.

**Sweet Home**

**Fire District:** No comments as of the issue of this Staff Report.

**Public Comment:** No comments as of the issue of this Staff Report.

## III. REVIEW AND DESIGN CRITERIA

The review and decision criteria for a zone map amendment are listed below in bold. Staff findings and analysis are provided under each review and decision criterion.

Zone map amendment proposals shall be approved if the applicant provides evidence substantiating the following:

**A. The proposed zone is appropriate for the Comprehensive Plan land use designation on the property and is consistent with the description and policies for the applicable Comprehensive Plan land use classification.**

Applicants Comment: The proposed zone will be appropriate for the Comprehensive Plan land use designation on the property and it will be consistent with the description and policies for the applicable Comprehensive Plan land use classification once the property line adjustment is approved.

Staff Findings: If both applications are approved, the Sweet Home School District will acquire the 2,687 square foot portion of Tax Lot 10100 from the applicant. The proposed zoning change would also bring the zoning into alignment with the Sweet Home School District's existing Comprehensive Plan Map designation.

Based on this information, staff finds that the application meets the criterion that the proposed zone is appropriate for the Comprehensive Plan land use designation and is consistent with the description and policies of the applicable classification.

**B. The uses permitted in the proposed zone can be accommodated on the proposed site without exceeding its physical capacity.**

Applicants Comment: Yes, there is adequate room on the proposed site without exceeding its physical capacity along with adjacent property that is already part of the Sweet Home High School campus.

Staff Findings: The permitted uses under SHMC 17.14.020 and 17.24.020 can be accommodated on the subject properties without exceeding their physical capacity. With the property line adjustment, Tax Lot 09100 will increase to 11.93 acres (519,744 square feet), and Tax Lot 10100 will be reduced to

approximately 13,293 square feet. Tax Lot 09100 contains the existing Sweet Home High School, and educational facilities are permitted in the Public Facility zone per SHMC 17.24.020(A). Tax Lot 10100 contains three existing single-family dwellings, which are allowed in the Residential High Density zone under SHMC 17.14.020(A).

The school district intends to use the adjusted area for future career-focused educational programs or improvements related to student safety.

Based on this information, staff finds that the application meets the criterion that permitted uses in the proposed zone can be accommodated on the site without exceeding its physical capacity.

**C. Allowed uses in the proposed zone can be established in compliance with the development requirements in this Development Code.**

Applicants Comment: Yes, allowed uses in the proposed zone will be in compliance with development requirements in the Development Code. Specifically, the District plans to use the property to either expand career learning opportunities for students, such as developing a site for a greenhouse, or to improve safety for students and community members by establishing a bus loop off 18th Avenue to help reduce bus traffic and traffic congestion on Long Street and in the high school's west parking area before and after school.

Staff Findings: All development in the Public Facility (PF) Zone shall comply with the applicable provisions of this Development Code.

The applicant has not proposed any new development with this application.

Based on the above information, staff finds that the application meets the criterion that allowed uses in the proposed zone can be established in compliance with the development requirements.

**D. Adequate public facilities, services, and transportation networks are in place or are planned to be provided concurrently with the development of the property.**

Applicants Comments: Yes, there are adequate public facilities, services and transportation networks in place.

Staff Findings: Sweet Home High School, located on Tax Lot 09100 is currently served by City water and sewer services from Long Street, 18<sup>th</sup> Avenue, and the south boundary of Tax Lot 09100.

The dwellings located on Tax Lot 10100 are currently served by City water and sewer services from 18<sup>th</sup> Avenue.

No development is proposed with this application.

Staff find that the application satisfies the criterion requiring adequate public facilities, services, and transportation networks.

**E. For residential zone changes, the criteria listed in the purpose statement for the proposed residential zone shall be met.**

Applicants Comment: This proposal involves a change to the public facility zone so residential zone criteria does not apply.

Staff Findings: The proposal would amend the Sweet Home Zoning Map by changing the designation of a 2,687-square-foot portion of Tax Lot 10100 from Residential High Density (R-3) to Public Facility (PF). This request is being processed concurrently with a Property Line Adjustment application.

If both applications are approved, the Sweet Home School District will acquire the 2,687-square-foot area from the applicant. The district plans to use the property for future career-focused educational programs or for improvements that enhance student safety.

Because this request involves a change to the Public Facility zone rather than a residential zone, the residential zone purpose statement criteria under SHMC 17.14.010 do not apply to this proposal.

#### **IV. CONCLUSION AND RECOMMENDATION**

Based on the findings outlined in Section III of this report, staff recommend that the City Council to approve this application. Because this request is for a zone change, no conditions of approval are proposed.

#### **V. CITY COUNCIL ACTION**

In acting on a zone change application; the City Council will hold a public hearing at which it may either approve or deny the application(s). The decision should be based on the applicable review and decision criteria.

Motion:

After opening the public hearing and receiving testimony, the City Council's options include the following:

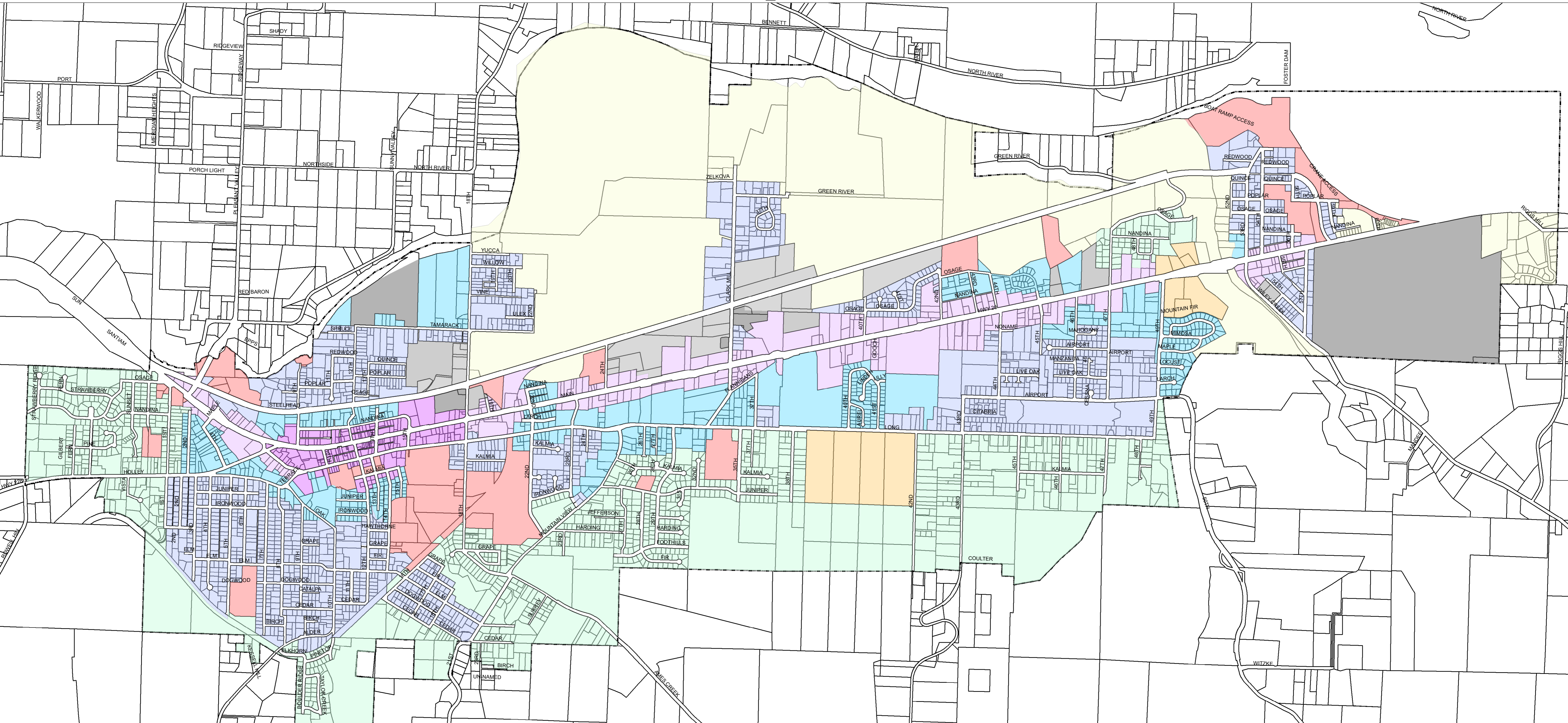
1. Move to approve application ZMA26-01, which includes adopting the findings of fact listed in the staff report.
2. Move to deny application ZMA26-01 (specify reasons).
3. Move to continue the public hearing to a date and time certain (specify); or
4. Other.

#### **VI. ATTACHMENTS**

- A. Subject Property Map
- B. Zone Map Amendment Narrative
- C. Zoning Map
- D. Comprehensive Plan Map

The full record is available for review at the City of Sweet Home Community and Economic Development Department Office located at City Hall, 3225 Main Street, Monday through Thursday, excluding holidays.

# Sweet Home Comprehensive Plan



**AMENDING ORDINANCES**

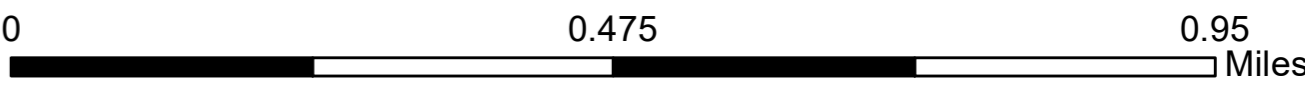
831	04-07-81
933	06-11-85
1013	02-27-90
1069	04-26-94
1070	10-21-94
1081	12-13-94
1083	06-19-95
1102	04-22-97
1105	05-27-97
1114	12-09-97
1125	11-09-09
1151	09-23-03
1197	12-11-07
1305	09-27-22

**Legend**

	C1 - Central Commercial		Taxlots
	C2 - Highway Commercial		Urban Growth Boundary
	I - Light Industrial		
	I - General Industry		
	I - Heavy Industrial		
	R1 - Low Density Residential		
	R2 - Medium Density Residential		
	R3 - High Density Residential		
	MU - Mixed Use		
	MUE - Mixed Use Employment		
	PF - Public Facility		

## Official Comprehensive Plan Map

Adopted September 27, 2022  
 By Ordinance Number 1305  
 Updated by Later Annexation Ordinances



1 inch equals 0.15 miles

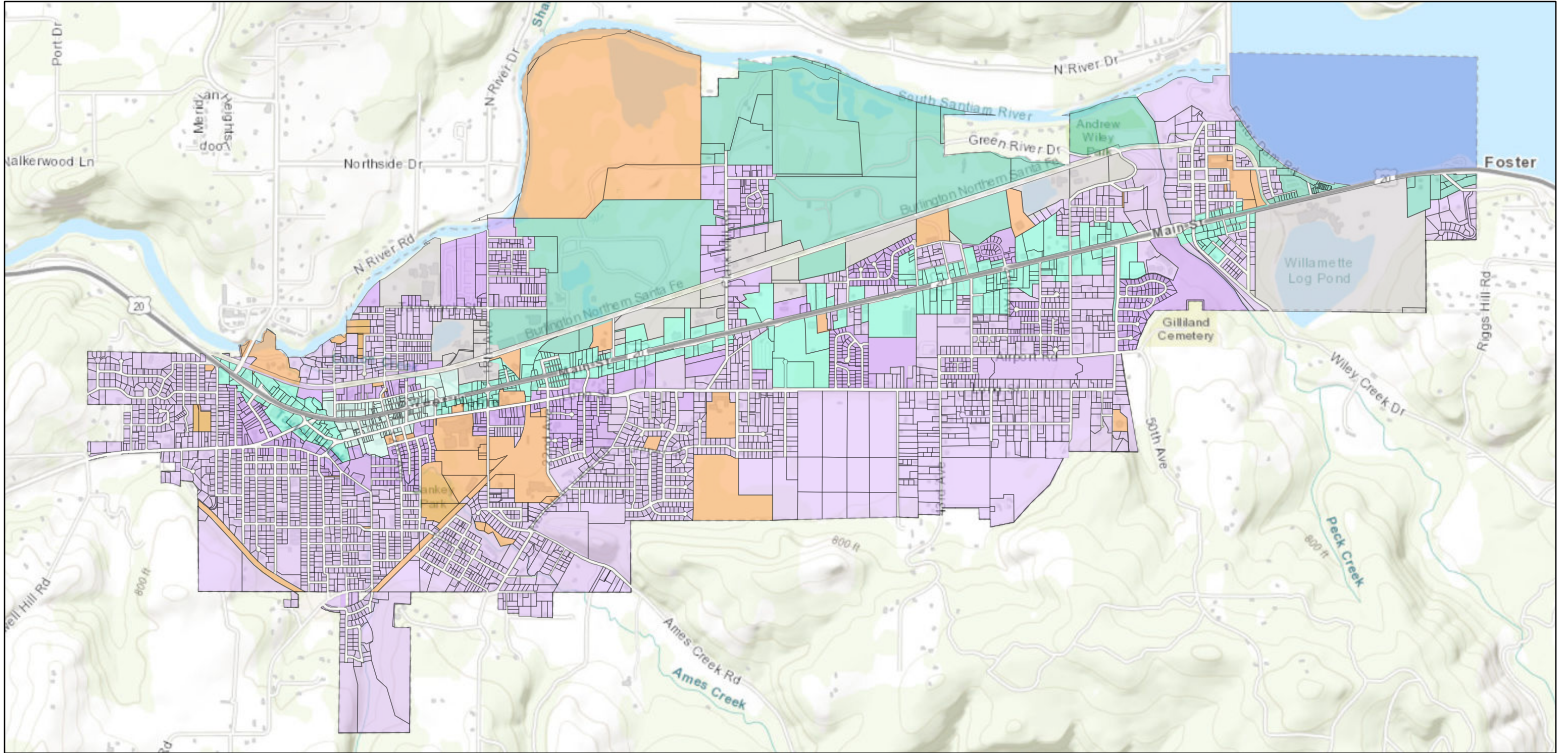
This map was created for display purposes only and is subject to errors and/or omissions. The City of Sweet Home and Linn County disclaim any liability as to the accuracy of the data.

Created By:  
 City of Sweet Home  
 Community Development Department  
 541-367-8113

Print Date : 10-31-2022

Reproduced by PR 9/12/14 from original by SV 01/09/09  
 Updated by JG Oct 2022

# Sweet Home Zoning Map



4/30/2026

TaxLotsSweetHome

Zoning

PF - Public Facility

R1 - Residential Low-Density

R3 - Residential High-Density

RC - Recreation Commercial

C2 - Commercial Highway

R2 - Residential Medium Density

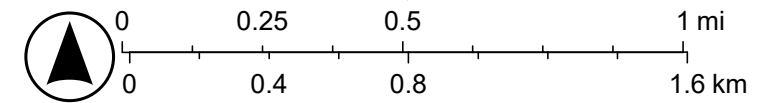
I - Industrial

WATER

C1 - Commercial

Citations

1:30,312



County of Linn, Bureau of Land Management, State of Oregon, State of Oregon DOT, State of Oregon GEO, Esri Canada, Esri, HERE, Garmin, INCREMENT P, USGS, METI/NASA, EPA, USDA


**City of Sweet Home**

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

In the matter of the ) Property Line Adjustment  
 Property Line Adjustment ) File No. PLA26-02  
 request by Sweet Home School District and Cheryl Bartlett )

**CITY COUNCIL STAFF REPORT**

REQUEST: The Applicant is requesting a Property Line Adjustment to acquire approximately 2,687 square feet of an adjacent residential lot (Tax Lot 10100). Subject Property A is approximately 11.87 acres (517,057 square feet) and zoned Public Facility (PF), while Subject Property B is approximately 15,980 square feet and zoned Residential Medium Density (R-3). The adjustment will increase Subject Property A to 11.93 acres (519,744 square feet) and reduce Subject Property B to approximately 13,293 square feet.

This request is being submitted concurrently with a Zone Map Amendment application. If both applications are approved, the Sweet Home School District will acquire the 2,687-square-foot portion of Tax Lot 10100 from the applicant, with the intent to use this area for future career-focused program opportunities or for improvements related to student safety. The proposed zoning change would also bring zoning into alignment with the district's existing Comprehensive Plan Map designation.

Application PLA26-02 is being filed concurrently with application ZMA26-01 and is reliant upon its approval. Applications for more than one land use action and permit for the same property may, at the applicant's discretion, be heard or reviewed concurrently. Multiple land use requests involving different processing Types shall be heard and decided at the higher processing Type. [SHMC 17.120.010]. Application PLA26-02 shall be heard with Application ZMA26-01 as a Type IV application.

The Planning Commission held a public hearing on May 7, 2026 and made a recommendation to the City Council to approve Property Line Adjustment application PLA26-02. The City Council will then hold a public hearing and make the final decision on the application.

**APPLICANT:** Kevin Strong, Sweet Home School District

**PROPERTY OWNER:** Cheryl L. Bartlett Rev Living Trust

**PROPERTY LOCATION:** **Property A:** 1641 Long Street, Sweet Home, OR 97386; Identified on the Linn County Assessor's Map as 31AD, Tax Lot 09100  
**Property B:** 1126 18<sup>th</sup> Avenue, Sweet Home, OR, 97386; Identified on the Linn County Assessors Map as 31AD, Tax lot 10100

**REVIEW AND DECISION CRITERIA:** Sweet Home Municipal Code Section(s): 17.14, 17.24, 17.92, 17.128

**FILE NUMBER:** PLA26-02

**PLANNING COMMISSION PUBLIC HEARING:**

- **DATE & TIME:** May 7, 2026 at 6:30 PM
- **LOCATION:** City Hall Council Chamber, 3225 Main Street, Sweet Home, OR 97386

**CITY COUNCIL PUBLIC HEARING:**

- **DATE & TIME:** May 26, 2026 at 6:30 PM
- **LOCATION:** City Hall Council Chamber, 3225 Main Street, Sweet Home, OR 97386

**STAFF CONTACT:** Angela Clegg, Planning and Building Manager  
Phone: (541) 818-8029; Email: aclegg@sweethomeor.gov

**REPORT DATE:** April 30, 2026

**I. PROJECT AND PROPERTY DESCRIPTION**

**Zoning and Comprehensive Plan Designations:**

<b>Property</b>	<b>Zoning Designation</b>	<b>Comprehensive Plan Designation</b>
Subject Property A	Public Facility (PF)	Public Facility
Subject Property B	Residential High Density (R-3)	Medium Density Residential
Property North	Residential High Density (R-3) Commercial Highway (C-2)	Central Commercial
Property East	Residential Low Density (R-1) Residential High Density (R-3) Public Facility (PF)	Medium Density Residential Public Facility
Property South	Public Facility (PF)	Public Facility
Property West	Public Facility (PF) Residential High Density (R-3)	Public Facility High Density Residential Central Commercial

**Property Information:**

**Floodplain:** Based on a review of the FEMA flood insurance rate map; Panel 41043C0913G, dated September 29, 2010, the subject properties are not in the special flood hazard area.

**Wetlands:** The subject properties show an intermittent perennial drainage to Cotton Creek depicted on the Statewide Wetlands Inventory Map.

**Access:** Tax Lot 09100 has direct access from Long Street and 18<sup>th</sup> Avenue. Tax Lot 10100 has direct access from 18<sup>th</sup> Avenue.

**Sidewalks:** There are existing sidewalks along 18<sup>th</sup> Avenue and Long Street.

**Services:** There are existing City water and sewer services to Tax Lots 09100 and 10100.

**Street:** Tax Lot 09100 abuts approximately 750 feet of Long Street and approximately 165 feet of 18<sup>th</sup> Avenue. Tax Lot 10100 abuts approximately 75 feet of 18<sup>th</sup> Avenue. No new streets are proposed with this property line adjustment.

**Notice and Timelines**

Application Received:	March 23, 2026
Application Deemed Complete:	March 26, 2026
Emailed Notice:	March 26, 2026
Mailed Notice:	March 30, 2026

Notice was provided as required by SHMC 17.128.010(G).

**II. COMMENTS RECEIVED**

**Matt Cook**

**CEDD Engineering:** CEDD Engineering has no comment on ZMA26-01 or PLA 26-02 at this time. Neither application appears to have any impact on utility / infrastructure systems for the city.

**Public Works Division:** No comments as of the issuance of this staff report.

**Building Division:** No comments as of the issuance of this staff report.

**Sweet Home Fire District:** No comments as of the issuance of this staff report.

**Public Comments:** No comments as of the issuance of this staff report.

**III. REVIEW CRITERIA AND FINDINGS OF FACT**

An application for a property line adjustment is subject to the review criteria listed in Sweet Home Municipal Code Section 17.92. Application PLA26-02 is being filed concurrently with application ZMA26-01 and is reliant upon its approval. Multiple land use requests involving different processing Types shall be heard and decided at the higher processing Type. [SHMC 17.120.010]. SHMC Section 17.128.010(A) *Decision authority*. Applications subject to a Type IV review shall be reviewed and decided by the City Council with the recommendation of the Planning Commission. Staff Findings of Fact and analysis are as follows.

**17.92.050: DECISION CRITERIA**

***Approval of a property line adjustment shall require compliance with the following criteria:***

***A. A property line adjustment cannot create or vacate a parcel. Creation or vacation of a parcel requires approval of a land division.***

Applicants Comment: The applicant marked no, the property line does not create or vacate a parcel.

Staff Findings: There are two properties involved in this adjustment. The proposal would transfer approximately 2,687 square feet from Subject Property B (Tax Lot 10100) to Subject Property A (Tax Lot 09100). The Property Line Adjustment does not create a new parcel or vacate an existing one. [SHMC 17.92.010 and 17.92.050(A)]

Based on these findings, staff conclude that the application meets the applicable criteria.

***B. Following the adjustment, all lots or parcels must comply with the area and dimension standards of the applicable zone. For existing non-conforming lots or parcels, the adjustment shall not increase the degree of non-conformance of the subject property or surrounding properties.***

Applicants Comment: Yes, the site will comply once the property line adjustment is approved.

Staff Findings: The proposal would transfer approximately 2,687 square feet from Subject Property B (Tax Lot 10100) to Subject Property A (Tax Lot 09100). Following the adjustment, Subject Property

A shall increase to 11.93 acres (519,744 square feet) and Subject Property B shall decrease to approximately 13,293 square feet.

Following the adjustment, Subject Property A shall have an average width of approximately 973 feet, and an average depth of approximately 636 feet. Subject Property B shall have an average width of approximately 76 feet, and an average depth of approximately 225 feet.

Based on these findings, staff conclude that the application complies with the area and dimension standards of the applicable zone.

#### **17.10.060 Dimensional Standards**

**A. Unless otherwise required by this Development Code, the following minimum dimensional standards shall be required for all development in the R-3 zone:**

- 1. Minimum Lot Area & Width**
  - a. Single Family: 5,000 square feet.**
  - b. Duplex: 5,000 square feet.**
  - c. Attached Dwelling: 2,000 square feet.**
  - d. Multiple Family (3 or more): 9,000 square foot parcel, 1,500 square feet per unit.**
  - e. Other Uses: Sufficient to meet density and development requirements**
  - f. Minimum Width at Building Line – Corner Lot: 70 feet.**
  - g. Minimum Width at Building Line: Interior Lot: 60 feet.**
  - h. Minimum Width at Building Line – Attached: 25 Feet.**
- 2. Minimum Setbacks**
  - a. Front Yard: 15 feet.**
  - b. Garage or Carport: 20 feet to entrance.**
  - c. Side Yard (Interior) – 5 feet (per story).**
  - d. Side Yard (Street): 15 feet.**
  - e. Rear Yard: 10 feet.**
  - f. Attached Side Yard: 0 feet, 10 feet exterior boundary.**
- 3. Maximum Structure Height**
  - a. Single Family: 30 feet.**
  - b. Single Family Attached, Duplex, Multi-Family: 40 feet.**
  - c. Accessory Building: 20 feet (roof apex).**
- 4. Maximum Lot Coverage**
  - a. Single Family: 40%.**
  - b. Single Family Attached: 60%.**
  - c. Duplex, Multi Family: 60%.**

#### **17.24.050 Dimensional Standards**

**A. The following dimensional standards shall be required for all development in the Public Facility Zone:**

- 1. Minimum Lot Area: Sufficient to allow the use and comply with setback requirements.**
- 2. Minimum Setbacks (to use):**
  - a. Front Yard - Adjacent to Non-Residential: None.**
  - b. Front Yard - Adjacent to Residential: 15 feet.**
  - c. Side Yard - Adjacent to Non-Residential: None.**
  - d. Side Yard - Adjacent to Residential: 15 feet.**
  - e. Rear Yard - Adjacent to Non-Residential: None.**
  - f. Rear Yard - Adjacent to Residential: 15 feet.**
- 3. Maximum Structure Height: 60 feet.**
- 4. Maximum Lot Coverage: 80%.**

Staff Findings: The proposal would transfer approximately 2,687 square feet from Subject Property B (Tax Lot 10100) to Subject Property A (Tax Lot 09100). The adjustment will increase Subject Property A to 11.93 acres (519,744 square feet) and reduce Subject Property B to approximately 13,293 square feet.

Properties A and B contain pre-existing structures. No new development is proposed as part of this application.

Based on these findings, staff find that the resulting lots meets the minimum lot area, width, and dimensional standards of the R-3 and PF zones and therefore complies with the applicable criteria.

**17.14.070 Development Standards:**

***All development in the R-3 Zone shall comply with the applicable provisions of this Development Code. The following references additional development requirements:***

- A. Off-street parking: All uses identified in the zone shall comply with provisions in Chapter 17.44***
- B. Signs. Signs shall conform to the standards contained in Chapter 17.50.***
- C. Fencing. Fences shall conform to provisions contained in Chapter 17.52.***
- D. Landscaping. Landscaping improvements shall conform to provisions contained in Chapter 17.54.***
- E. Yards and lots. Yards and lots shall conform to provisions contained in Chapter 17.56.***
- F. Other. A property owner is advised other regulations may apply for property in an identified natural resource area (Chapter 17.28); the flood hazard area (Chapter 17.30) and in or near an identified historical site (Chapter 17.32).***

**17.24.060 Development Standards:**

***All development in the Public Facility Zone shall comply with the applicable provisions of Chapter 2.40 of this Code. In addition, the following specific standards shall apply:***

- A. Off-street parking. All uses identified in the zone shall comply with provisions in Chapter 17.44***
- B. Signs. Signs shall conform to the standards contained in Chapter 17.50.***
- C. Fencing. Fences shall conform to provisions contained in Section 17.52.***
- D. Landscaping. Landscaping improvements shall conform to provisions contained in Chapter 17.54.***
- E. Yards and lots. Yards and lots shall conform to provisions contained in Chapter 17.56.***
- F. Site development review. All new development or expansion of an existing structure or use shall be subject to the Site Development Review procedures of Chapter 17.102.***
- G. Exterior lighting. Exterior lighting shall be located in such a manner so as not to face directly, shine or reflect glare onto a street, a highway or a lot in a residential zone.***
- H. Other. A property owner is advised other regulations may apply for property in an identified natural resource area (Chapter 17.28); the flood hazard area (Chapter 17.30) and in or near an identified historical site (Chapter 17.32).***

Staff Findings: No new development is proposed as part of this application; however, any future development on the properties shall be required to comply with all applicable provisions of the R-3 and PF zone and the Development Code.

- C. If there are existing structures on the lots or parcels, the boundary adjustment shall not reduce required setbacks or place a boundary beneath a structure.***

Applicants Comment: The boundary adjustment will not reduce required setbacks or place a boundary beneath a structure.

Staff Findings: Subject Properties A and B contain pre-existing structures. The resulting property line adjustment shall not increase any existing nonconformity on the lot nor place a boundary beneath a structure.

Based on these findings, staff find that the resulting lot complies with the applicable criteria.

#### **IV. CONCLUSION AND RECOMMENDATION**

Based on the findings outlined in Section III of this report, staff recommend that the City Council move to approve this application.

##### **Conditions of Approval:**

1. The final configuration of proposed properties A and B shall substantially conform to the plot plan submitted with this application (see Attachment B). The proposal transfers approximately 2,687 square feet from Subject Property B (Tax Lot 10100) to Subject Property A (Tax Lot 09100). The adjustment will increase Subject Property A to 11.93 acres (519,744 square feet) and reduce Subject Property B to approximately 13,293 square feet.
2. Approval of Zone Map Amendment ZMA26-01.
3. The adjusted property line shall be situated so that all buildings and structures comply with the standards of the Residential High Density and Public Facility Zones. See SHMC 17.10 and 17.24.
4. The property line adjustment shall be surveyed and monumented as required by ORS Chapter 92. Documents must conform with the survey for the subject properties in accordance with ORS Chapter 92 and shall be recorded with Linn County. A property line adjustment deed shall be recorded with Linn County and contain the following:
  - A. The names of the parties;
  - B. The description of the adjusted line;
  - C. References to original recorded documents; and
  - D. Signatures of all parties with proper acknowledgment.
5. Development on the subject properties shall comply with all applicable local, state, and federal requirements; including but not limited to all applicable fire code requirements and other development requirements of the Sweet Home Municipal Code at the time of development.

If the property line adjustment involves partition parcels or subdivision lots, a replat may be required. Please contact the Linn County Surveyor's Office at (541) 967-3857 for more information on platting and replating requirements.

#### **V. CITY COUNCIL ACTION**

In acting on a Type IV application; the City Council may approve or deny the application(s). The recommendation should be based on the applicable review and decision criteria.

##### **Motion:**

After opening the public hearing and receiving testimony, the City Council's options include the following:

1. Move to approve application PLA26-02, which includes adopting the findings of fact listed in the staff report.
2. Move to deny application PLA26-02 (specify reasons).
3. Move to continue the public hearing to a date and time certain (specify); or
4. Other.

## **VI. ATTACHMENTS**

- A. Subject Property Map
- B. Proposed Site Map
- C. Property Line Adjustment Narrative

The full record is available for review at the City of Sweet Home Community and Economic Development Department Office located at City Hall, 3225 Main Street, Monday through Thursday, excluding holidays.



# CITY OF SWEET HOME PLANNING COMMISSION MINUTES

May 07, 2026, 6:30 PM

Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

WIFI Passcode: guestwifi

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

## Call to Order and Pledge of Allegiance

The meeting was called to order at 6:30 PM

## Roll Call of Commissioners

### PRESENT

Commissioner Brandy Wysong-Frick  
Commissioner Joe Graybill  
Commissioner Daniel Tiel  
Chairperson Laura Wood

### ABSENT

Commissioner Nancy White  
Vice Chair Jamie Melcher  
Commissioner Henry Wolthuis

### STAFF:

Angela Clegg, Planning and Building Manager  
Adam Leisinger, Special Projects Manager

### GUESTS:

Kevin Strong, Business Manager, Sweet Home School District

**Public Comment.** None

## Meeting Minutes:

- a) 2026-04-16 Planning Commission Meeting Minutes

A motion to approve April 16, 2026, meeting minutes was made by Commissioner Wysong-Frick and seconded by Commissioner Graybill. The motion carried by the following vote:

Voting Yea: Commissioner Wysong-Frick, Commissioner Graybill, Commissioner Daniel Tiel

Voting Nay: None.

Absent: Commissioner White, Vice Chair Melcher, Commissioner Wolthuis

Abstain: Chairperson Wood

## Public Hearings

- a) PLA26-02 Planning Commission Staff Report

*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.*

The Public Hearing was opened at 6:32 PM

Chairperson Wood asked the Commissioners if they had any personal biases, conflicts of interest, or ex-parte information. All commissioners answered no.

Manager Clegg presented the staff report to the Commission: The applicant requests approval of a Property Line Adjustment (PLA26-02) to transfer approximately 2,687 square feet from adjacent residential Tax Lot 10100 (Subject Property B) to the Sweet Home School District property (Subject Property A). Subject Property A is 11.87 acres and zoned Public Facility (PF); Subject Property B is 15,980 square feet and zoned Residential Medium Density (R-3). After the adjustment, Property A will increase to 11.93 acres, and Property B will decrease to approximately 13,293 square feet.

This request is being reviewed concurrently with a Zone Map Amendment (ZMA26-01). If both applications are approved, the School District will acquire the 2,687-square-foot area for potential career-technical programming needs or student safety improvements. The zoning amendment would also align the zoning with the Comprehensive Plan designation.

Under SHMC 17.120.010, multiple land use applications for the same property may be processed together under the highest applicable procedure type. Therefore, PLA26-02 is being reviewed with ZMA26-01 as a Type IV application.

The subject properties are not within a special flood hazard area. A mapped intermittent drainage associated with Cotton Creek is present on the Statewide Wetlands Inventory.

The proposal does not create or vacate any parcels. After the adjustment, both properties will continue to meet the lot area, width, and dimensional standards of the PF and R-3 zones. Existing structures on both lots will remain, and no new development is proposed. The adjustment will not create or increase any nonconformities or place a property line beneath a structure. Any future development must comply with all applicable PF, R-3, and Development Code standards.

Based on the findings outlined in Section III of this report, staff recommend that the Planning Commission make a recommendation to the City Council to approve this application.

Conditions of Approval:

1. The final configuration of proposed properties A and B shall substantially conform to the plot plan submitted with this application (see Attachment B). The proposal transfers approximately 2,687 square feet from Subject Property B (Tax Lot 10100) to Subject Property A (Tax Lot 09100). The adjustment will increase Subject Property A to 11.93 acres (519,744 square feet) and reduce Subject Property B to approximately 13,293 square feet.
2. Approval of Zone Map Amendment ZMA26-01.
3. The adjusted property line shall be situated so that all buildings and structures comply with the standards of the Residential High Density and Public Facility Zones. See SHMC 17.10 and 17.24.
4. The property line adjustment shall be surveyed and monumented as required by ORS Chapter 92. Documents must conform with the survey for the subject properties in accordance with ORS Chapter 92 and shall be recorded with Linn County. A property line adjustment deed shall be recorded with Linn County and contain the following:
  - A. The names of the parties;
  - B. The description of the adjusted line;
  - C. References to original recorded documents; and
  - D. Signatures of all parties with proper acknowledgment.
5. Development on the subject properties shall comply with all applicable local, state, and federal requirements; including but not limited to all applicable fire code requirements

and other development requirements of the Sweet Home Municipal Code at the time of development.

6. If the property line adjustment involves partition parcels or subdivision lots, a replat may be required. Please contact the Linn County Surveyor's Office at (541) 967-3857 for more information on platting and replating requirements.

In acting on a Type IV application; the Planning Commission will hold a public hearing at which it may either recommend that the City Council approve or deny the application(s). The recommendation should be based on the applicable review and decision criteria. The City Council will hold a public hearing and decide on this application.

Motion:

After opening the public hearing and receiving testimony, the Planning Commission's options include the following:

1. Move to recommend that the City Council approve application PLA26-02, which includes adopting the findings of fact listed in the staff report.
2. Move to recommend that the City Council deny application PLA26-02 (specify reasons).
3. Move to continue the public hearing to a date and time certain (specify); or
4. Other.

Manager Clegg closed the staff report presentation and asked if the planning commissioners had any questions. There were none.

Applicant testimony: Kevin Strong, Business Manager for the Sweet Home School District. Manager Strong explained the reason for the property line adjustment.

Commissioner questions of the applicant: None

Testimony in favor: None

Testimony in opposition: None

Neutral Testimony: None

The Public Hearing was closed at: 6:40 PM

Discussion of the Commissioners: Commissioner Wysong-Frick asked about the separate application and found the application to be logical. Chairperson Wood stated that she didn't have a problem. Commissioner Graybill stated that they could use the extra room.

A motion to recommend the City Council approve Application PLA26-02 was made by Commissioner Tiel and was seconded by Commissioner Graybill. The motion was carried by the following vote:

Voting Yea: Commissioner Wysong-Frick, Chairperson Wood, Commissioner Graybill, Commissioner Tiel

Voting Nay: None.

Absent: Commissioner White, Vice Chair Melcher, Commissioner Wolthuis

- b) ZMA26-01 Planning Commission Staff Report

The Public Hearing was opened at 6:43 PM

Chairperson Wood asked the Commissioners if they had any personal biases, conflicts of interest, or ex-parte information. All commissioners answered no.

Manager Clegg presented the staff report to the Commission: The applicant is requesting a Zone Map Amendment affecting approximately 2,687 square feet. The proposal would change the zoning designation from Residential High Density (R-3) to Public Facility (PF). This request is being processed concurrently with a Property Line Adjustment.

The Planning Commission will hold a public hearing and make a recommendation to the City Council, which will then conduct its own hearing and issue the final decision.

The subject properties are not located within a special flood hazard area. The Statewide Wetlands Inventory identifies an intermittent perennial drainage to Cotton Creek on the properties.

Staff find that the proposed zone is consistent with the Comprehensive Plan land use designation and applicable policies. The allowed uses under SHMC 17.14.020 and 17.24.020 can be supported on the property without exceeding their capacity. After the property line adjustment, Tax Lot 09100 will increase to 11.93 acres (519,744 square feet) and will continue to contain Sweet Home High School, where educational uses are permitted in the PF zone. Tax Lot 10100 will be reduced to approximately 13,293 square feet and will retain three existing single-family dwellings, which are allowed in the R-3 zone.

The school district intends to use the adjusted area for future career-focused educational programs or for improvements related to student safety. No new development is proposed with this application.

Sweet Home High School on Tax Lot 09100 is served by City water and sewer from Long Street, 18th Avenue, and the south property boundary. The dwellings on Tax Lot 10100 are served by City water and sewer from 18th Avenue. Because no development is proposed, staff find that existing public facilities, services, and transportation networks are adequate.

This amendment would change a 2,687-square-foot portion of Tax Lot 10100 from R-3 to PF and is being reviewed alongside the Property Line Adjustment. Since the request involves a change to the Public Facility zone, the Residential High Density zone purpose statement under SHMC 17.14.010 does not apply.

Based on the findings outlined in Section III of this report, staff recommend that the Planning Commission make a recommendation to the City Council to approve this application. Because this request is for a zone change, no conditions of approval are proposed. In acting on a zone change application; the Planning Commission will hold a public hearing at which it may either recommend that the City Council approve or deny the application(s). The recommendation should be based on the applicable review and decision criteria. The City Council will hold a public hearing and decide on this application.

Motion:

After opening the public hearing and receiving testimony, the Planning Commission's options include the following:

1. Move to recommend that the City Council approve application ZMA26-01, which includes adopting the findings of fact listed in the staff report.
2. Move to recommend that the City Council deny application ZMA26-01 (specify reasons).
3. Move to continue the public hearing to a date and time certain (specify); or
4. Other.

Manager Clegg closed the staff report presentation and asked if the planning commissioners had any questions.

Commissioner's questions of staff: Wysong-Frick asked about the reason for recommending it to City Council instead of approving it. Manager Clegg explained.

Applicant testimony: Kevin Strong, Business Manager for the Sweet Home School District explained the reason for the zone map amendment.

Commissioner questions of the applicant: None.

Testimony in favor: None  
Testimony in opposition: None  
Neutral Testimony: None

The Public Hearing was closed at: 6:48 PM

Discussion of the Commissioners: Chairperson Wood stated it complies with the Comprehensive Plan. Commissioner Wysong-Frick stated it was straight forward.

A motion to recommend the City Council approve Application ZMA26-01 was made by Commissioner wood and was seconded by Commissioner Wysong-Frick. The motion was carried by the following vote:

Voting Yea: Commissioner Wysong-Frick, Chairperson Wood, Commissioner Graybill, Commissioner Tiel

Voting Nay: None

Absent: Commissioner White, Vice Chair Melcher, Commissioner Wolthuis

Voting Nay: None.

**Staff Updates:**

Planning Commission/City Council Joint Work Session: Tuesday, May 12 at 5:30 PM

**Planning Commission Business** None

**Adjournment**

The meeting was adjourned at 6:51 PM

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Laura Wood, Chairperson  
Sweet Home Planning Commission

Respectfully submitted by Angela Clegg, Planning & Building Manager



# CITY OF SWEET HOME LIBRARY BOARD MEETING MINUTES

May 21, 2026, 4:30 PM  
Sweet Home City Hall, 3225 Main Street  
Sweet Home, OR 97386

## Mission Statement

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

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## Call to Order

The meeting was called to order at 4:30 PM.

## Roll Call

### PRESENT

Chair Eva Jurney  
Vice Chair Kelsey Hicks  
Board Member Jen Castaneda  
Board Member Jim Corley  
Board Member Caryn Wise

### STAFF

Megan Dazey, Library Services Director  
Cecily Hope Pretty, Deputy City Manager  
Adam Leisinger, Special Projects Manager

## Review & Approval of Minutes

- a) 2026-04-09 Library Board Meeting Minutes

Board Member Wise moved to approve the minutes of the April 9, 2026 Library Board meeting minutes. Board Member Corley seconded the motion. The motion carried by the following vote:

AYE: Jurney, Hicks, Castaneda, Corley, Wise  
NAY: None

## Report of the Library Services Director

- a) Director's Report – April/May 2026

Director Dazey stated that the Library would be receiving two State Park Passes that could be checked out by patrons. She added that the Library would likely receive its Wilderness Passes as in previous years. She stated that there were two new chairs with charging options on the side funded through grant money, and that additional furniture would be coming through the same grant. She highlighted the success of combining the teen and tween game nights into a single event. She stated that the Summer Reading Kickoff would take place on June 13<sup>th</sup> at Sankey Park in conjunction with the Safety Fair. She noted that Movies at the Park would begin on June 12<sup>th</sup> with Zootopia 2. She highlighted the receipt of a digital technology grant through Business Oregon totaling just under \$40,000 which would provide new desktop computers for use in the building as well as laptop computers and tablets that could be checked out by patrons. She noted that she attended the Association for Rural and Small Libraries leadership meeting in

Montgomery, Alabama. She announced that the summer Community Read would feature a book by Board Member Corley.

Board Member Castaneda asked if the summer programming had been released. Director Dazey stated that hard copies were available at the Library and the programs would be officially announced soon.

No action was required for this item.

**Statistics**

- a) Statistics – April 2026

Director Dazey stated that there were no significant changes to the latest statistics.

No action was required for this item.

**Fiscal Report**

There was no fiscal report to be heard.

**Old Business**

- a) Laptop Lending Policy 2026

Director Dazey presented the revised policy and its proposed context within the Library Policy Manual.

Board Member Wise moved to accept the policy as proposed and refer it to City Council. Board Member Corley seconded the motion. The motion carried by the following vote:

AYE: Jurney, Hicks, Castaneda, Corley, Wise

NAY: None

**New Business**

- a) SHPL Newsletter May 2026

The newsletter was provided in the agenda packet.

Director Dazey asked of the desired meeting schedule for the summer. There was consensus to cancel the June meeting.

**Adjournment**

There being no further discussion, the meeting was adjourned at 4:55 PM.

\_\_\_\_\_  
Chair

ATTEST:

\_\_\_\_\_  
Library Services Director, Secretary to the Board



# CITY OF SWEET HOME PARKS & TREE COMMITTEE MINUTES

April 21, 2026, 4:00 PM  
3225 Main Street, Sweet Home, OR 97386

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

## Mission Statement

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

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## Call to Order and Pledge of Allegiance

The meeting was called to order at 4:01 PM

## Roll Call of Park and Tree Committee Members:

### PRESENT

Member Matthew Bechtel  
Vice Chair Lena Tucker  
Member Debra Northern  
Member Nancy Patton  
Member Melanie Jones  
Member Scott Swanson  
Councilor Aaron Hegge

### ABSENT

Member Deena Bechtel

### STAFF

Angela Clegg, Planning & Building Manager  
Dominic Valloni, Public Works Operations Manager  
Sean Hegge, Crew Lead: Facilities and Parks  
Adam Leisinger, Special Projects Manager

### GUESTS

None.

## Time Reports

Chairman Bechtel turned in a report from the Sankey Park workday.

## Meeting Minutes

### a) 2026-03-18 Park & Tree Committee Meeting Minutes

A motion to approve the March 18, 2026, Park & Tree Committee Meeting Minutes with revisions was made by Member Northern and seconded by Member Patton. The motion carried by the following vote:

AYE: Member Bechtel, Vice Chair Tucker, Member Northern, Member Patton, Member Swanson  
NAY: None  
ABSTAIN: Member Jones  
ABSENT: Member Deena Bechtel

### **Public Comment.**

None.

### **Beautification Committee Update**

Member Jones gave an update.

The Lolli-pop pots have been stored and will be available to use next year. They have met a couple times to weed the medians; flowers are scheduled to be delivered May 18<sup>th</sup>. Planting on the medians will take place May 19<sup>th</sup> followed by Highway 228, Fern ridge, and Clover park on May 20<sup>th</sup>.

The Beatification Committee will have a table at the Arbor Day event, with a sign up for more volunteers. They are also looking into an appreciation coffee possibly for Friday, May 1<sup>st</sup>.

### **Old Business**

#### **Blooms & Brews Festival**

Manager Clegg reminded the Committee that the festival is scheduled for Saturday, April 25th at Sankey Park. She reviewed the event set-up plan and explained how parking will be managed. She also requested that, once it is determined which members will be bringing supplies—and that no more than two cars will be used, she can then send vendor information and a map to those members.

Discussion was had about Member Tucker bringing potted plants to their booth to send home with people.

#### **Sankey Park Phase III**

Manager Clegg provided an update, with photos of the construction progress. Member Patton asked about the seating. Manager Clegg stated that there would not be amphitheater seating, and due to the cost, that portion had to be redesigned. There will however be two landings.

Member Patton asked if the wood that was harvested from the park would be used for the band stand. Manager Clegg informed the committee that the wood is being refurbished by public works for picnic tables and benches.

### **New Business**

#### **Budget**

Member Patton shared that she had collected \$300 for the pie contest and expressed the desire to have the pie contest as part of the annual budget. Manager Clegg clarified that Park & Tree Committee doesn't have a budget. Any purchasing for trees, park maps, etc. fall under the responsibility of staff. She also explained that the pie contest is a fundraiser for Parks and money made from that is to go back into the parks. Member Bechtel asked if they could go to the budget committee to ask for a budget. Manager Clegg advised that that would be a question for the City Manager and Deputy City Mangager.

Member Patton inquired about the necessity for permission and approval to have the City Park and Tree Logo printed on shirts for the committee. Manager Leisinger informed the committee that there is City code and policy that regulates the use of logos. Manager Leisinger also advised that this would be a question for the City Manager and Deputy City Mangager. He also shared that budget committee is having a public meeting taking place next week, April 29<sup>th</sup> and 30<sup>th</sup>, and encouraged anyone who can attend.

**Round Table Discussions** (Committee comments about topics not listed on the agenda)

Member Jones proposed creating a consistent schedule for monthly park clean ups with the hope that they can gain more volunteers and community involvement in the parks. Manager Clegg added that is a schedule with time and locations is agreed on it can be added to the calendar on the city website.

Discussion began about choosing a park for May. Member Swanson suggested choosing a time and day that would allow more of the public to be able to volunteer, such as a Saturday morning. Member Bechtel opened discussion about getting the youth of the community more involved. Member Swanson suggested reaching out to Mr. Rosa at the High School about coordinating a volunteer opportunity with their May Week.

**Adjournment**

The meeting was adjourned at 4:55 PM

DRAFT

## **Report of the Library Director for April-May 2026 Activities**

### **Collection updates:**

We put in a request for a State Parks pass. We should find out soon if we will be getting one for patrons to check out (only a limited number are available to libraries statewide).

### **Building issues:**

No new issues this month!

### **In building updates:**

New furniture purchases via grant funds, will be added as it comes in (see other updates for grant information!) We need more table space for those studying or having meetings.

### **In-person Programming:**

The combining of Teens & Tweens for game and movie nights has worked out well, with over 20 participants in the last game night!

The Safety Fair/Summer Reading kickoff event is coming to Sankey Park on June 13<sup>th</sup> 9am-Noon.

Movies in the Park start June 12<sup>th</sup> with Zootopia 2!

### **New Building:**

Nothing new to report today

### **Other updates:**

This morning (Tuesday) I signed papers for our OBDD ARPA CPF DCTP grant with a final amount of \$39,160.00. This grant will reimburse us for purchases of new technology (as outlined in the contract)

I was at the ARSL Board Leadership in Birmingham retreat the first week of May. We worked on updating the strategic plan for the organization and toured the conference center to finalize the contract for the national conference in September.

The spending deadline for our ALA LTC2 grant for accessibility was at the end of April. We were able to update our handicap access door, bathroom door locks, signage, obtain new lounge chairs, purchase a new height adjustable computer desk, and get lots of adaptable art supplies for all ages.

Kira attended the OLA annual conference in Portland at the end of April. She brought back some great ideas that we will be using for future programs and summer reading, so stay tuned.



TO: City Council  
 Jason Ogden, City Manager  
 Interested Parties

FROM: Angela Clegg, Planning and Building Manager

DATE: May 26, 2026

SUBJECT: Planning, Building & Engineering Department Report – April 2026

The Community and Economic Development Department consist of the City’s Building, Planning, Engineering, and Parks and Recreation programs. The following is a summary of activities and notes on current projects from April 1 to April 30, 2026.

**1. BUILDING**

<b>SUMMARY OF BUILDING PROGRAM PERMITS ISSUED</b>					
<b>Permit Category</b>	<b>April 2026</b>	<b>March 2026</b>	<b>2026 YTD</b>	<b>2025 Total</b>	<b>2021-2025 5 Year Average</b>
Residential 1 and 2 Family Dwellings	4	4	17	26	24.4
Residential Demolition	0	1	7	8	7.2
Residential Manufactured Dwellings	0	1	2	5	6.2
Residential Mechanical	6	3	25	83	101.4
Residential Plumbing	1	4	9	22	25.8
Residential Sign	0	0	0	0	.2
Residential Site Development	0	0	0	1	.6
Residential Structural	5	10	22	86	49.4
Commercial Alarm or Suppression Systems	1	0	1	0	3.4
Commercial Demolition	0	0	0	0	2.8
Commercial Mechanical	1	2	3	14	17
Commercial Plumbing	2	0	3	4	25.8
Commercial Phased	3	0	3	2	.4
Commercial Site Development	0	0	0	0	2.2
Commercial RV or MFH Park	1	0	1	0	0
Commercial Structural	2	0	4	17	31.6
<b>Total Permits</b>	<b>26</b>	<b>25</b>	<b>97</b>	<b>268</b>	<b>280</b>
<b>Value Estimate of All Permits</b>	<b>\$7,729,499.40</b>	<b>1,877,297.18</b>	<b>\$12,626,978.58</b>	<b>\$16,442,382.20</b>	<b>\$19,451,756.92</b>
<b>Fees Collected</b>	<b>\$148,364.42</b>	<b>\$26,469.96</b>	<b>\$330,792.09</b>	<b>\$205,035.76</b>	<b>\$233,879.51</b>

For specialty code plan reviews of **simple low-rise residential dwellings**, the municipality that administers a building inspection program under ORS 455.148 or 455.150 shall approve or disapprove the specialty code building plan within 10 business days of receiving a complete application, or shall implement the process described in ORS 455.465, for a jurisdiction with a population that is less than 300,000.

The 10-day requirement in subsection (1) does not apply if the plan requires approval by federal, state or local agencies outside the jurisdiction of the issuing agency, The plan is for a complex structure that requires additional review as determined by the department or municipality, or based on conditions that exist in the affected municipality, the Director of the Department of Consumer and Business Services authorizes a different plan review schedule as described in a building inspection program submitted under ORS 455.148 or 455.150 [ORS455.467].

<b>BUILDING PERMIT COMPLETION TIMELINE</b>				
<b>Permit Type</b>	<b>Submitted</b>	<b>Accepted for Review</b>	<b>Ready to Issue</b>	<b>Processing Time (days)</b>
Mechanical	4/2/26	4/2/26	4/2/26	0
Plumbing	4/2/26	4/2/26	4/2/26	0
1 & 2 Family Dwelling	4/7/26	4/7/26	4/13/26	6
Structural	4/9/26	4/9/26	4/13/26	4
Structural	4/8/29	4/9/29	4/22/26	13
Structural	4/14/26	4/14/26	4/16/26	2
Mechanical	4/14/26	4/14/26	4/14/26	0
Mechanical	4/14/26	4/15/26	4/16/26	1
Structural	4/15/26	4/16/26	4/20/26	4
Plumbing	4/16/26	4/16/26	4/16/26	0
Structural	4/20/26	4/21/26	4/22/26	1
Mechanical	4/21/26	4/21/26	4/21/26	0
Plumbing	4/22/26	4/22/26	4/22/26	0
1 & 2 Family Dwelling	4/27/26	4/27/26	5/4/26	7
Mechanical	4/27/26	4/27/26	4/27/26	0
Mechanical	4/27/26	4/27/26	4/28/26	1
Mechanical	4/30/26	4/30/26	4/30/26	0
<b>Average Processing Time (from review to issue):</b>				<b>2.3</b>

- **Submitted:** The application is brought to the counter or submitted through Accela online.
- **Accepted for Review:** The building permit tech has determined that all paperwork has been completed and it's ready for review within the department, including the Building Official review.  
\*Dwellings need to go through all departments therefore they have longer review times.
- **Ready to Issue:** the permit has been approved by each department and is ready to be issued once the fees are paid.

## 2. PLANNING

- Summary of **Final Decisions** on Planning Division Applications:

Application Type	April 2026	March 2026	2026 YTD	2025 Total	2021-2025 5 Year Average
Adjustments	1	0	2	0	.2
Annexations	0	0	0	0	.2
Comp Plan Amendments	0	0	0	0	0
Conditional Use	1	0	1	2	5.8
Fence Permit	0	6	9	36	34.8
Home Occupation	0	0	0	2	.2
MFU	0	0	0	2	0
Partition	1	0	2	11	11.6
Planned Development/ Subdivision	0	0	0	0	2.2
Property Line Adjustments	0	1	1	7	7.8
Temp RV Permit	0	1	3	1	5.2
Vacation	0	0	0	0	.2
Variance	0	1	1	0	1
Zoning Map Amendment	0	0	0	1	1.6

- Total Planning Division Applications **Submitted**:

<b>Total Applications</b>	<b>2</b>	<b>9</b>	<b>19</b>	<b>26</b>	<b>70.8</b>
<b>Total Fees Collected</b>	<b>\$675.00</b>	<b>\$2,700.10</b>	<b>\$6,135</b>	<b>\$9,055.00</b>	<b>\$16,333.68</b>

- 2 Land Use Application were submitted in April.
- 2 Land Use Applications are pending City Council final approval.
- 2 Land Use Applications are pending Planning Commission final approval.
- The Planning Commission last met for a regular meeting on March 5<sup>th</sup>.

Land Use/Planning Permit Timeline: Jurisdictions have **30 days** to review an application to determine if it is complete. Cities and counties must take final action on a permit application, including all local appeals, within **120 days** after the application is deemed complete. The applicant may extend this period in writing for up to a total of 245 additional days. [ORS 197.311, SHMC 17.120].

<b>LAND USE/PLANNING PERMIT COMPLETION TIMELINE</b>					
<b>Permit Type</b>	<b>Submitted</b>	<b>Deemed Complete</b>	<b>Time to Deem Complete (days)</b>	<b>Final Decision</b>	<b>Total Processing Time (days)</b>
Conditional Use – Type III	2/23/23	2/24/26	1	4/16/26	52
Partition – Type II	2/26/26	3/12/26	14	4/14/26	47
Adjustment – Type II	3/4/26	3/16/26	12	4/6/26	33
<b>Average Processing Time (days)</b>			<b>9</b>		<b>44</b>

- Submitted: The application is brought to the counter or submitted via email or US Postal Service.
- Deemed Complete: Staff have reviewed the application submission and deemed that all required information has been submitted by the applicant.
- Final Decision: Type I and II applications are decided on by the Planning & Building Manager, Type III applications are decided on by the Planning Commission, and Type IV applications are recommended by the Planning Commission and approved by the City Council.
  - Type I applications require a 7-day minimum notice period prior to the decision.
  - Type II and III applications require a 20-day minimum notice period prior to the Planning Commission Meeting.
  - Type IV applications require a 35-day minimum notice period prior to the Planning Commission Meeting.

### 3. PARKS

- The Park and Tree Committee last met on April 21<sup>st</sup>.
  - Sankey Park Phase III Construction is under way. The concrete for the sidewalk and trails is being poured, and the base for the bandstand is being prepped. Staff recommend a visit to the park to see the progress.
  - The community garden beds at Strawberry Park are prepped and ready for planting.
  - Brush clearing has begun at Quarry Park to prepare for the Disc Golf Designer to be on site in September.
  - Staff are working on a grant to assist the Junior High Interact Club with the Skate Park.
  - Staff are working on quotes to refurbish the courts at Northside Park.

#### 4. ENGINEERING

Application Type	April 2026	March 2026	2026 YTD	2025 Total	2023-2025 Average
ROW	\$180.00	\$150.00	\$630.00	\$2,520.00	\$1,510.00
SC Inspections	\$100.00	\$60.00	\$440.00	\$2,522.00	\$1,180.67
INF Inspections	\$60.00	0	\$60.00	\$1,775.00	\$1,441.00
Erosion Control	\$75.00	0	\$75.00	\$150.00	\$325.00
Parks SDC	\$4254.58	\$3,794.82	\$25,758.56	\$27,494.86	\$24,317.86
Sewer SDC	\$4,576.57	\$13,729.71	\$82,378.26	\$118,883.95	\$90,235.33
Storm SDC	\$20,702.80	\$3,105.42	\$38,299.18	\$20,259.48	\$20,065.49
Streets SDC	\$38,532.03	\$9,310.11	\$89,289.32	\$67,023.26	\$70,801.80
Water SDC	\$8,317.92	\$24,553.76	\$127,722.56	\$122,064.23	\$102,437.32
<b>Total</b>	<b>\$76,798.90</b>	<b>\$54,703.82</b>	<b>\$364,652.88</b>	<b>\$360,917.78</b>	<b>\$285,851.32</b>

#### Projects of Note:

- ArcGIS File organization / cleanup
- Large file cleanup work
- Improvement Agreement Map
- Development Agreement Document revisions
- Revised Dispensary Map

#### 5. SPECIAL EVENTS, RENTALS, AND MEMBERSHIPS

Application Type	April 2026	March 2026	2026 YTD	2025 Total	2023-2025 Average
Chair & Table Rental	\$90.00	0	\$90.00	\$250.00	\$300.00
Gazebo Rental	\$247.50	\$30.00	\$277.50	\$800.00	\$671.72
Hut Rental	0	0	0	\$267.50	\$172.52
Racquetball Membership	0	0	\$257.00	\$10.00	\$264.08
Weddle Bridge Rental	0	0	0	\$0	\$78.35
<b>Total Fees Collected</b>	<b>\$337.50</b>	<b>\$30.00</b>	<b>\$324.50</b>	<b>\$1,327.50</b>	<b>\$1,486.67</b>

# MEMORANDUM



TO: City Council  
FROM: Dominic Valloni Operations Manager  
DATE: May 20, 2026  
SUBJECT: PW Monthly Report – April 2026

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

## **WWTP Activities - Mahler Water Reclamation Facility**

### April 2026:

- 64.09 million gallons (MG) of wastewater treated this month
- 2.9 MG max daily flow discharged
- 2.1 MG average daily flow discharged

### Compliance:

- The WWTP process has had zero process violations for the last 22 months.

### O&M Projects:

- Mahler Water Reclamation Facility Project has been fully designed and is waiting for funding. Staff has been cleaning up the area for the new construction.

## **WTP Activities - Sweet Home Water Treatment Plant**

### April 2026:

- 28.43 MG finish water treated this month
- 1.77 MG max daily demand
- 0.95 MG average daily demand

### Compliance:

- No process violations for April 2026.

### Raw Turbidity NTUs:

- NTUs are back to normal levels and everything is operating well.

### O&M Projects:

- Staff continue with spring cleaning inside and outside of the building. In early summer TAG is going to do some programming to adjust the VFDs on the effluent pumps to hopefully help the distribution system.

## **Engineering Projects**

- Ongoing ROW inspections throughout the community.
- Ongoing Coulter subdivision inspections (Punch List).

- Staff accepted Civil West's proposal for drainage design on 3<sup>rd</sup> Ave.
- Updated new water time and materials (T&M) sheet for service tap installations up to 2".
- Staff began updating meter placements on GIS including Kamstrup meter numbers.
- Ongoing plan review for Public Works right-of-way (ROW) projects.

## **Public Works Field Activities**

### Water Division

- Staff continued with water distribution system leak detection citywide. Found and repaired 3 large water leaks. Continue to get water loss down.
- Staff continue to locate all City owned utilities for contractors throughout the service area.
- Staff installed four new water services this month.

### Collections System Division

- Staff started sewer main cleaning throughout the service area.
- Staff started to inspect the sewer mains with CCTV inspections.
- Staff started vegetation management in the sewer easements.

### Streets Division

- Staff cleaned ditches for stormwater.
- Staff continue with a small amount asphalt patch work for water leak repairs and winter potholes.
- Staff started annual vegetation management.
- Staff cleaned the downtown area, parking lot at the Library for the weekly markets, and Main Street sidewalks and the median.

### Parks & Facilities Division

- Staff began mowing and spring maintenance of parks and lawns.
- Staff maintained City parks, cleaned restrooms, and collected garbage from public trash cans.
- Staff installed infrastructure for the Phase III project which included power conduits and irrigation lines. Also, started constructing the pad for the pavilion.
- Staff prepped for the May flowers which includes the Flag at Clover, the median irrigation, and the Shea Point irrigation.

### Stormwater Division

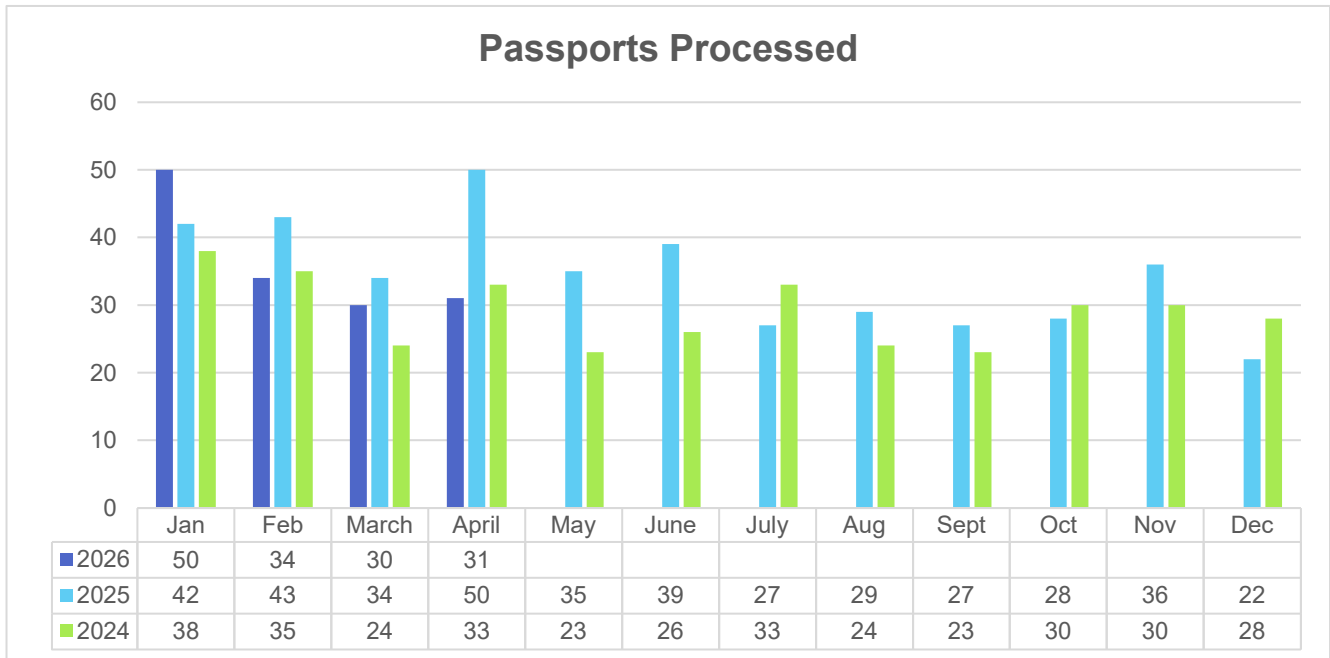
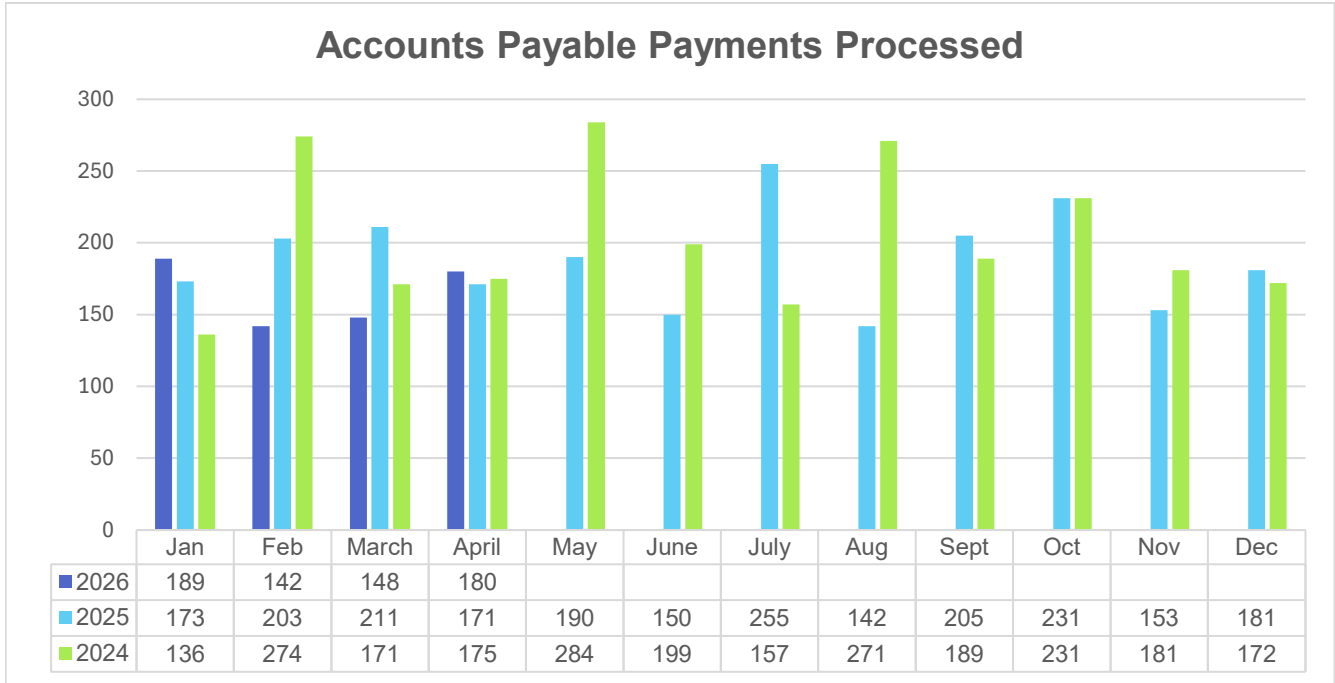
- Staff are cleaning storm drain lines as needed.
- Staff are cleaning storm ditches along street easements as time allows.

# Finance Department

## April 2026

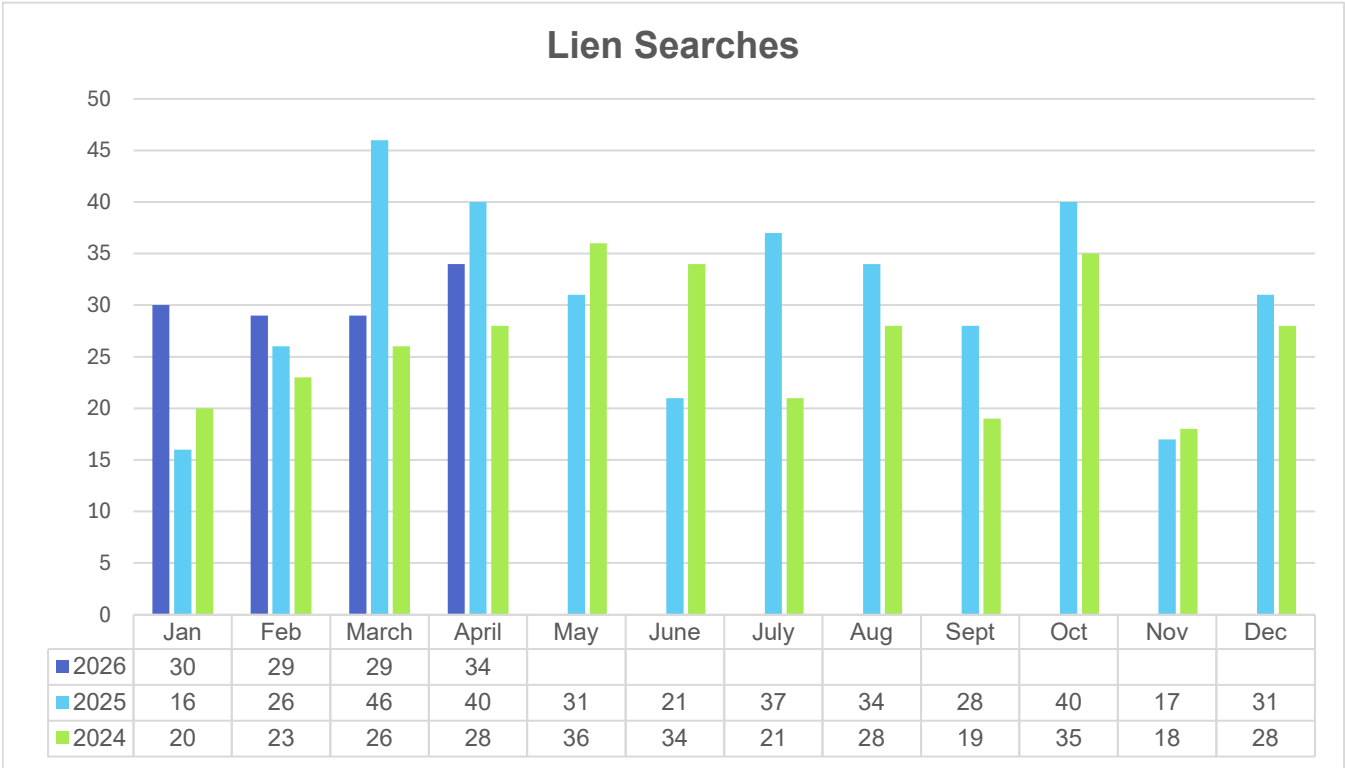
### Finance Activities

Payroll was processed for 75 employees.



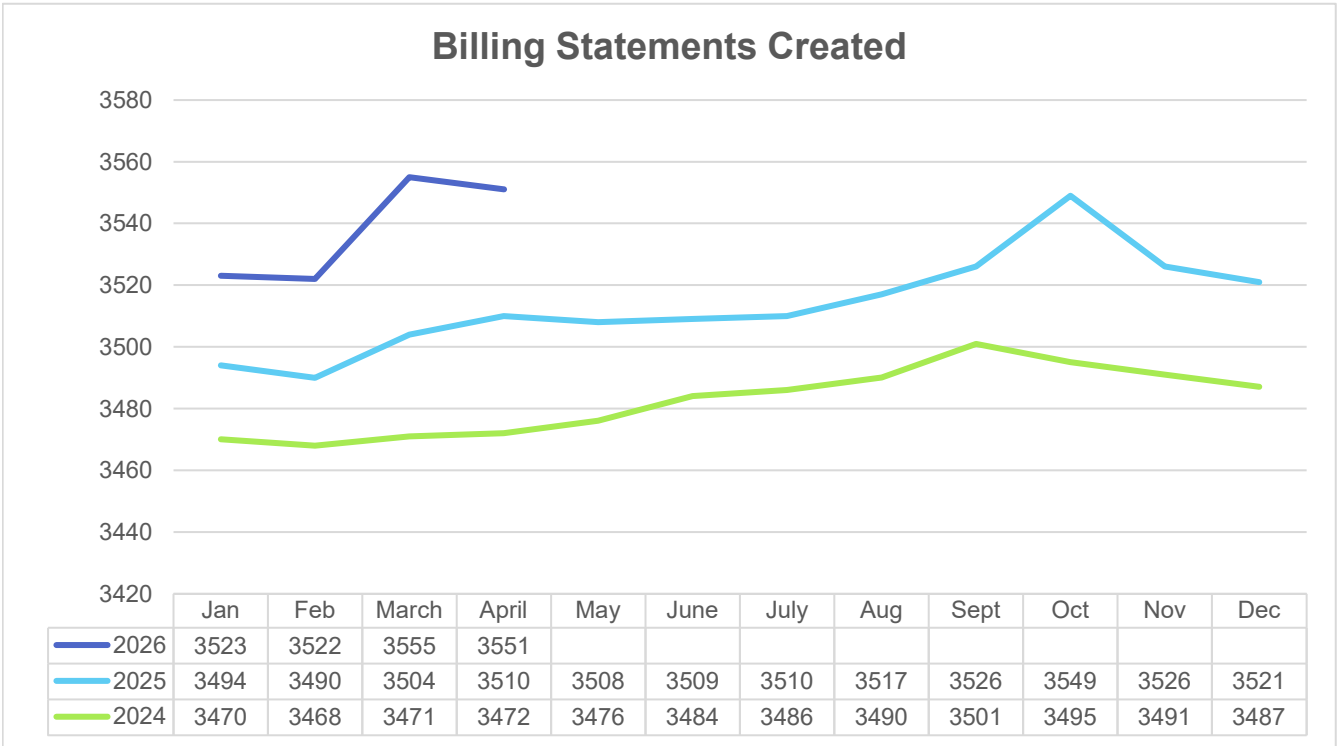
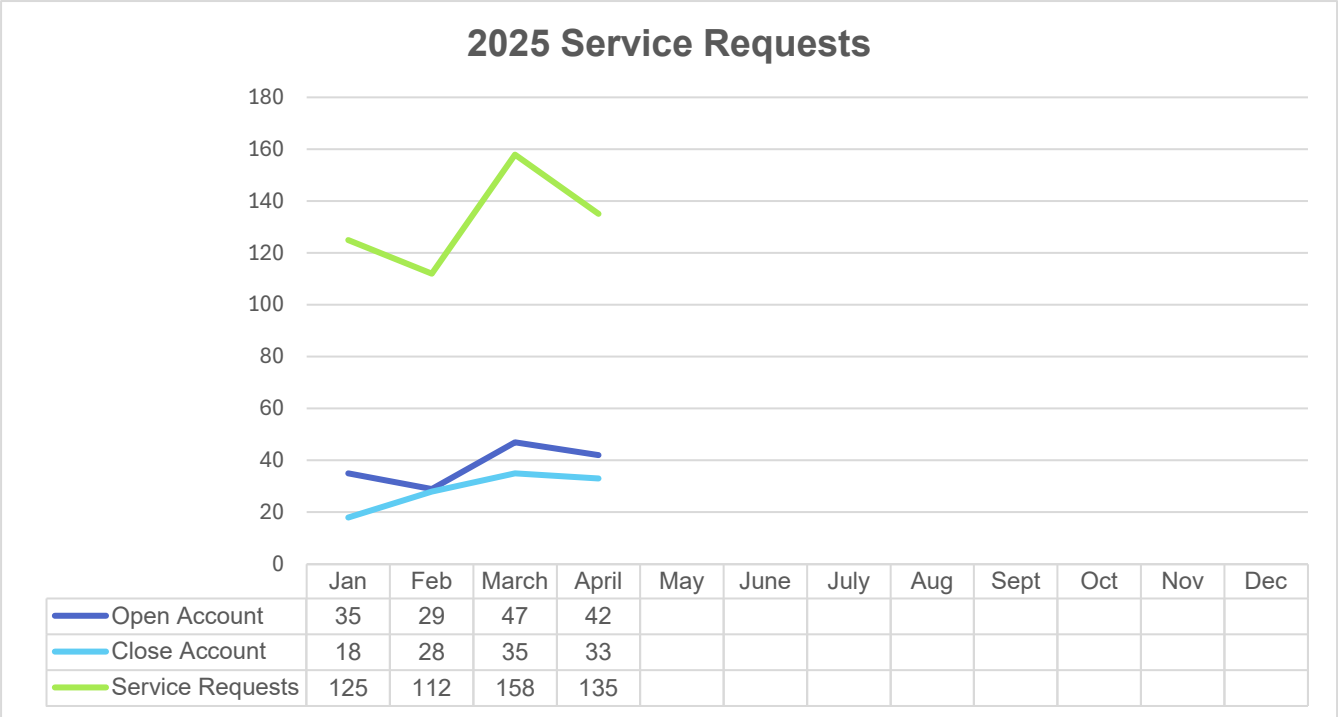
# Finance Department

## April 2026

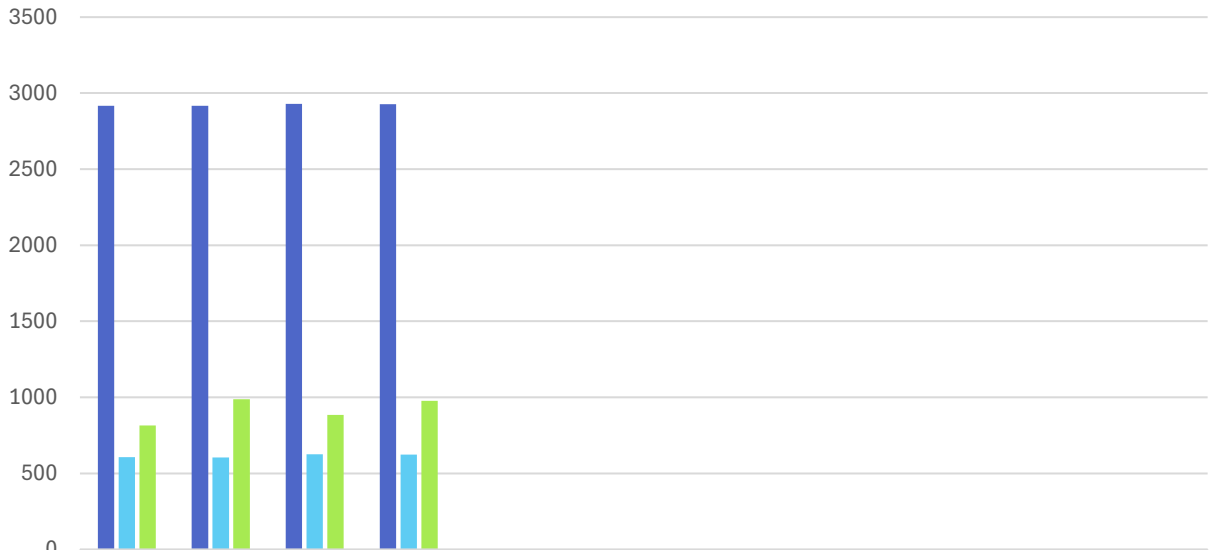


# Finance Department April 2026

## Utility Billing Activities

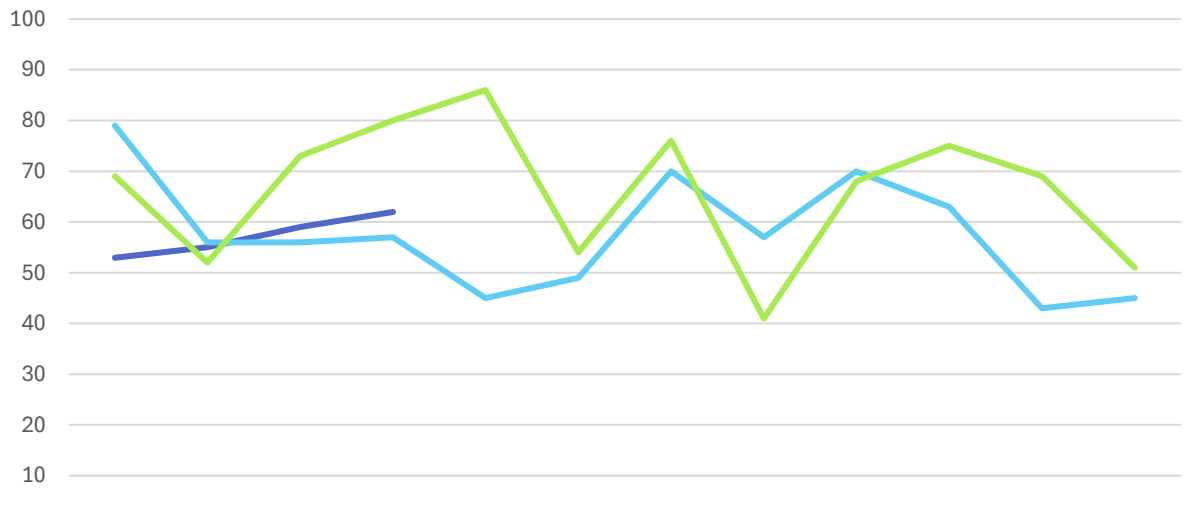


## Statements Mailed



■ Mailed	2916	2917	2930	2927								
■ Emailed	607	605	625	624								
■ Past Due	815	988	885	977								

## Turn Off History



— 2026	53	55	59	62								
— 2025	79	56	56	57	45	49	70	57	70	63	43	45
— 2024	69	52	73	80	86	54	76	41	68	75	69	51

Submitted by:

Cindi Robeck  
 Financial Operations Manager  
[crobeck@sweethomeor.gov](mailto:crobeck@sweethomeor.gov)