

2022-2023

CITY OF WILLAMINA APPROVED BUDGET
SARAH FROST, BUDGET OFFICER



~ Hampton Park ~

photograph by Public Works Employee Ashley Lawrence

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To: Budget Committee Members and Citizens of Willamina
From: Sarah Frost, Interim City Manager and Budget Officer
Date: June 21, 2022

I present to you the approved budget for the City of Willamina fiscal year beginning July 1, 2022 and ending June 30, 2023. This budget has been prepared to satisfy the legal requirements of the City of Willamina Charter and the State of Oregon local budget law.

SYNOPSIS

The approved budget provides a financial plan for the City of Willamina for the Fiscal Year 2022-2023. Historically our City struggled to find the funds to maintain its assets, keep its water enterprise fund in a positive financial position, and provide services to its citizens. In the last four fiscal years current management and staff have worked diligently to strengthen the financial position of the City, complete needed repairs and maintenance on its real properties and infrastructure, replace failed or failing equipment, and provide a consistently high level of service to its citizens. The many prior years of deferred maintenance and inability to purchase new equipment has caught up to the City and we continue to see increased equipment and infrastructure failures due to this deferred maintenance and deferred replacement. We must continue to upgrade, maintain, and replace our infrastructure and equipment to avoid the unplanned for and expensive failures. Fortunately, due to our fiscally conscious work over the past four fiscal years (nearly five calendar years) our City is in a much better position to complete the work necessary to bring our infrastructure, facilities, and equipment up to essential levels. During prior years we embarked on a planned purchase of replacement equipment and vehicles, and we are in the middle of a number of long overdue infrastructure projects.

Our intention remains, as always, to integrate the Council's goals with the City's expected resources to provide the most complete service to our community, while continuing to safeguard the future of the community, the City, and its infrastructure.

The City's total budget for Fiscal Year 2022-2023 is \$9,665,400. This is a significant increase from the Fiscal Year 2021-2022 total budget of \$4,754,175. This increase is primarily due to the grants that management was able to procure for the City, with the largest being the \$2 million congressional directed spending funds received from our Federal Delegates, and the \$1 million ARP grant from Yamhill County. Both of these grants are designated for the City's nearly \$9 million water infrastructure project.

The City's budgeted monies are reflected in nine different funds which include the General Fund, Street Fund, Water Fund, Wastewater Fund, Parks SDC Fund, Street SDC Fund, Water SDC Fund, Wastewater SDC Fund, and Stormwater SDC Fund. A full discussion of each fund, including projected revenue, approved use of that revenue, and factors affecting the fund will be provided under the appropriate headings below.

BUDGET DOCUMENT EXPLANATION

The City of Willamina operates on a fiscal year beginning on July 1st and ending on June 30th. The purpose of our budget is to provide a document to explain how the City intends to use the resources entrusted to it by its citizens. As noted above, the City of Willamina has nine different funds including two enterprise funds.

Enterprise funds are those funds created to provide an accounting of the business activities of certain enterprise operations. These operations in the City of Willamina consist of the Water Fund and the Wastewater Fund. Enterprise operations are expected to function similar to private enterprise in that they should be self-sustaining, with all costs paid by user charges. Further, those revenues received by an enterprise fund are restricted and may only be spent for activities relating to that fund. Thus, all monies received for the Water Fund may only be used for water activities which may include administration of the water operations, operation of the water operations, maintenance of the system, expansion of the system, etc.

When reviewing the budget it is important to understand that each fund is separate and distinct from the other and must remain balanced. The revenues generated by each fund may only be expended for the purposes of that fund; except the General Fund revenues, which can be transferred to any other fund.

REVIEW OF FUNDS

General Fund

For a small city, Willamina provides a great number of services to its citizens. Some of these services include a library, cemetery, museum, municipal court, law enforcement (via contract) and community support officers, planning staff and services, and six parks as well as the staff and administration to manage these services and maintain the properties. All of these services, as well as maintenance and repairs to properties (other than Streets, Water and Wastewater infrastructure, and Water and Wastewater properties), are provided through those monies received into the General Fund.

Revenues are received into the General Fund mainly from property taxes, State revenue sharing, and franchise fees. The City of Willamina straddles the Yamhill County and Polk County line with citizens and properties in both counties. The total appraised taxable value of the property within the City of Willamina (both Counties) increased from \$110,219,376 in FY 2020-2021 to \$114,976,372 in FY 2021-2022. We estimate that the General Fund will receive a total of approximately \$480,000 in property taxes for City operations for FY 2022-2023. With our focus on economic development and livability, we continue to see an increase in homes starts within the City. With a continued focus on infrastructure, livability, and economic development, we expect to see home starts continue to rise over the coming fiscal year. However, should we fail to continue to focus on economic development, development, and bringing new members to our community then our homes starts will decrease which will result in stagnant tax revenues.

We expect to see a continued recovery in franchise fees as our economy rebounds from the effects of the pandemic. We expect an increase from \$93,500 in franchise fees received last

fiscal year to \$108,300 received in Fiscal Year 2022-2023. A part of this increase can also be attributed to the new homes that have been built within our City over the last few years.

Our beginning fund balance is projected to be \$706,812 which is significantly higher than last fiscal year. This increase is due the Auditors findings in the prior year's Audit resulting in a higher than expected ending fund balance. Based on discussions with the Auditor, City management allocated these additional funds into the beginning fund balance for last fiscal year through a Supplemental Budget. The higher than expected ending fund balance was due in part to significant savings by management and staff and the lack of expenditures for events such as Trunk-or-Treat, Volunteer Appreciation, etc.

In Fiscal Year 2018-2019, one business utilized the Downtown Loan Fund in the sum of \$5,322 leaving \$19,678 in that account. In Fiscal Year 2019-2020 the Economic Improvement District borrowed \$6,000 from the Downtown Loan Fund leaving \$13,678 available in that account. With the payments (principal and interest) made from these borrowers we are able to allocate \$14,678 in the Downtown Loan Fund for FY 2022-2023.

Personnel services are distributed in the General Fund and other funds based on the anticipated assignment of duties of employees. Due to significant input from our community members and the City Council regarding their desire to return to having City Hall open to the public five days a week and the reduction of two employees (at their request) to part-time, a new full-time employee was added to the City's personnel. This employee will work out of City Hall but is employed through Public Works with her wages and benefits allocated across funds.

We contract with the Yamhill County Sheriff's Office for the City's law enforcement needs. The contract fee for Fiscal Year 2022-2023 is \$346,735.68. This contract is paid through a combination of General Fund monies (approximately \$227,736) and a Public Safety Fee (approximately \$119,000).

Unfortunately, a long-standing bank destabilization at the City's Hampton Park has become a pressing issue for this fiscal year. The bank has destabilized to the point where a portion of the property must be cordoned off for the safety of the users of the Park. The estimated cost to repair this destabilization is \$2.8 million. The General Fund does not and will not in the foreseeable future have \$2.8 million in expendable funds for this project. City management is researching funding opportunities at this time.

The City was asked to donate funds for FY 2022-2023 to a number of non-profit and/or public service organizations. Because of our continued focus on completing deferred maintenance, replacing old and non-working equipment, and providing a high level of services to our community, management has not allocated funds for donations for this fiscal year. Management continues to allocate a line item for Community Assistance funds which are used for the food pantries housed in City Hall and the Library, the hygiene and school supply pantry housed at the Library, and other services provided to those in our community who are in need of assistance. As our community continues to recover from the economic losses due to the pandemic, management hopes to be able to reduce the Community Assistance funds and allocate funds for donations.

Street Fund

The Street Fund had consistent funding from the State's gas tax revenue sharing the last few years and, under current management, was more active including the repaving or patching of multiple streets throughout the City. Due to an extraordinary increase in labor and product costs the City was unable to afford to complete a major street repair early in Fiscal Year 2020-2021, but at the time of the writing of this budget message, the City had awarded two street repair contracts; one for the Barber Street Overlay and one for the Walnut Street Overlay.

City management will be assessing the City's ability to apply for a Small City Allotment grant for Fiscal Year 2022-2023.

Most of the City's streets were left on deferred maintenance or patched for many years. This resulted in streets that are in worse condition than most and that will cost more to repair than most. In addition, the increased labor and product costs due to pandemic related issues means that the average cost to repair one street has nearly doubled to \$200,000. With the City receiving only \$172,000 in Street Funds from the State, City management must carefully and strategically plan for the use of those limited funds. City management will continue to utilize the Street funds to the fullest extent possible in order to bring our streets back to a serviceable condition after many years of deferred maintenance.

Water Fund

As noted above, the Water Fund is an enterprise fund. Such funds are expected to be self-sustaining with all costs paid by user charges. Prior to the current management, the water fund was not self-sustaining and, indeed, was in a negative revenue status for decades. Due to the negative revenue status, the water infrastructure was placed on deferred maintenance and much needed work was not completed. That has set the City up for a situation where there are many, many millions of dollars worth of projects that must be completed and yet, until the changes brought about by current management, there were no funds available to complete those projects. City management and the water operations personnel have worked diligently to increase efficiency and reduce costs, which in conjunction with properly scheduled water rate increases, has put the Water Fund into a positive revenue position. We are very proud to have moved this Fund into a positive position and kept it in a positive position, even while completing much needed deferred maintenance and beginning the absolutely necessary \$9 million water intake / school main line project.

As with many small cities, our water infrastructure is aging and needs significant repairs and upgrades. In addition, deferred maintenance over the years has taken a toll on our infrastructure. Our master plan recommends significant water infrastructure repairs and upgrades with costs in 2015 "dollars" estimated at over \$15 million. Given the current labor and product increases it is possible that this estimate could have tripled to \$45 million for the complete repair and upgrade of our system. The largest and most necessary repair is the moving of the City's water intake and placement of a main water line to the school. This project is estimated to cost approximately \$9 million. The City is unable to fund these repairs and upgrades without assistance from outside sources. City management has worked diligently to identify grant and low-interest loan

funds to complete this project. Through these efforts the City received a \$2 million direct spending award from our Federal Delegates and a \$1 million ARP grant from Yamhill County. In addition, the City has received two CDB Grants with a total award of \$800,000, and is pursuing an additional COVID CDBG of \$750,000, a Wastewater Loan/Grant combination of \$1.2 million, a third CDBG of \$1.2 million, and a low interest Safe Drinking Water Loan as a “safety net” for any work that cannot be completed with grant funds.

Wastewater Fund

As with the Water Fund, the Wastewater Fund is an enterprise fund and is expected to be self-sustaining with all costs paid by user charges. Historically, the Wastewater Fund has been self-sustaining and has ended each fiscal year with a positive ending balance.

The wastewater master plan was last updated in the late 1990’s. The City has undertaken an update of its wastewater master plan which will be completed in 2023. The cost of this master plan is approximately \$140,000. The City received a grant of \$20,000 from Business Oregon which was received in the last fiscal year. The City also received a loan/grant (with a portion of the loan forgivable) from the Department of Environment Quality which is currently in the process of being finalized. It is expected that those funds will be received in Fiscal Year 2022-2023.

At the time this budget message was being written, City management had just learned of a priority repair which must be undertaken in the very near future; hopefully within Fiscal Year 2022-2023. Both of the City’s lift stations are running over-capacity and must be upgraded to run within the design standards for those stations. It is expected that the cost of those upgrades will be approximately \$2.5 million. City management is reviewing potential funding opportunities at this time.

Equipment Purchases

For many years the City was unable to replace equipment as needed, leaving it with old, outdated, failing, or failed equipment which made it difficult or impossible to maintain the City’s infrastructure. In Fiscal Year 2021-2022 we had hoped to replace the wastewater operator’s vehicle; however we were unable to do so. City management has identified a grant funding source for this purchase and should it become available, will pursue that source and purchase the vehicle.

SYSTEM DEVELOPMENT CHARGES (SDC) FUNDS

SDC Funds are system development charges collected from developers who create the need for expansion of current infrastructure systems. These funds are expected to continue to grow and will be available when the infrastructure systems require expansion. Unfortunately, prior to the current management’s tenure with the City, the SDC rates were reduced and a rate study was not completed. This left the City’s SDC Funds with insufficient funds to complete much needed capacity building projects.

In Fiscal Year 2021-2022, a SDC rate review was completed and adopted. This rate review increased the SDC rates so that as houses are built, the City’s SDC Funds will increase at an

appropriate rate to allow the City to complete necessary capacity building projects. In addition, the rate study found that the City needed to add two SDC Funds to its budget; these new funds are the Parks SDC and the Stormwater SDC. With the addition of these new Funds, the City of Willamina has five SDC Funds---Street, Water, Wastewater, Parks and Stormwater. As long as the City continues to encourage housing starts, the SDC Funds should continue to increase and provide funding for necessary infrastructure projects.

CLOSING COMMENTS

This will be the last budget message that I provide to the City of Willamina. During my nearly five years as the City Manager, my team and I have been able to return the Water Enterprise Fund to a positive balance, complete much needed planning documents for Water and Transportation, update the City's Development Code, complete an SDC rate review, begin the Wastewater Master Plan process, complete deferred maintenance on nearly all of our facilities, replace failing equipment and vehicles, repave or repair over 20 streets, and bring in nearly \$10 million in grants to help create a financially stable City organization. With continued prudent and strategic planning, a focus on economic development and housing starts, and planning for the City's long-term needs, the City of Willamina can continue on this positive path of growth to remain the thriving, healthy community that we see today.

Sincerely,

Sarah Frost

Sarah Frost

Interim City Manager and Budget Officer

(Original Draft of Budget Message by Kenna L. West previous City Manager)

City Of Willamina

Budget Committee for the Fiscal Year 2022-2023

Budget Committee	First Name	Last Name
City of Willamina Mayor	Robert	Burr
City of Willamina City Council	Rita	Baller
City of Willamina City Council	Barry	Wilson
City of Willamina City Council	Craig	Johnson
City of Willamina City Council	Ila	Skyberg
City of Willamina City Council	April	Wooden
City of Willamina City Council	Vacant	
Budget Committee	Laurie	Toney
Budget Committee	Phillip	Lybarger
Budget Committee	Monique	Keeling
Budget Committee	Katie	Vinson
Budget Committee	Dawn	Owings
Budget Committee	Jaime	VanDenBosch
Budget Committee	Vacant	
City Manager & Budget Officer	Sarah	Frost
Finance Manager	Scott	Clark
Deputy City Recorder	Bridget	Meneley

City of Willamina

Budget	Net Income	Net Income	Net Income	Budget	Budget	Budget	Budget
	FY19	FY 20	FY21	FY22	FY23	Change	FY23
	Actual	Actual	Actual	Budget	Proposed		Approved
10 General	148,296	76,727	236,129	-	-		-
1 Resource	962,625	1,081,470	1,198,659	1,736,942	1,985,838		1,985,838
1 Fund Balance				498,027	706,812		706,812
1 General Revenue	781,424	910,700	971,998	965,895	1,014,351		1,014,351
10-10- General	613,904	638,576	663,376	714,520	750,800		750,800
10-14- Court	2,371	2,522	7,199	4,000	3,000		3,000
10-17- Planning	54,240	27,313	20,157	40,000	70,000		70,000
10-18- Public Safety	2,500	90,665	98,795	99,000	119,000		119,000
10-19- Street Lights	28,648	29,307	29,820	29,500	29,500		29,500
10-60- DT Loan	8,337	10,827	11,560	10,925	10,800		10,800
10-65- Library	24,401	50,806	26,605	65,450	28,751		28,751
10-67- Museum	-	20,512	885	1,000	1,000		1,000
10-68- Cemetery	-	-	-	1,500	1,500		1,500
10-81- Grant	47,023	40,174	113,601	-	-		-
3 City Services			34,500	35,000	5,000		5,000
8 Transfer In	181,201	170,770	192,161	238,020	259,675		259,675
2 Requirement	(814,329)	(1,004,743)	(962,530)	(1,736,942)	(1,985,838)		(1,985,838)
2 Administration	(263,192)	(272,511)	(311,839)	(375,064)	(351,609)		(351,609)
10-12- Admin	(161,973)	(171,121)	(210,664)	(262,050)	(239,850)		(239,850)
10-13- Council	(8,749)	(8,631)	(5,013)	(6,400)	(5,800)		(5,800)
10-70- Admin PR	(92,470)	(92,761)	(96,161)	(91,114)	(105,959)		(105,959)
10-71- PW PR	0	3	(0)	(9,000)	-		-
10-72- PW Expense	(0)	(0)	0	(6,500)	-		-
3 City Services	(264,587)	(361,785)	(235,198)	(472,797)	(346,131)		(346,131)
4 Public Safety	(270,358)	(365,447)	(364,543)	(460,100)	(463,000)		(463,000)
10-14- Court	(3,317)	(1,623)	(1,032)	(3,750)	(3,800)		(3,800)
10-18- Public Safety	(267,041)	(363,824)	(363,511)	(456,350)	(459,200)		(459,200)
6 Capital Outlay	(16,192)	(5,000)	(50,950)	(128,700)	(20,000)		(20,000)
9 Contingency	-	-	-	(296,781)	(801,598)		(801,598)
9 Reserves	-	-	-	(3,500)	(3,500)		(3,500)
10-67- Museum	-	-	-	(3,500)	(3,500)		(3,500)
20 Streets	8,624	(92,819)	53,851	-	-		-
1 Resource	205,412	243,778	262,652	379,190	308,089		308,089

City of Willamina

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
1 Fund Balance			-	109,190	131,089		131,089
1 Revenue	205,412	243,778	262,652	270,000	172,000		172,000
8 Transfer In					5,000		5,000
2 Requirement	(196,788)	(336,597)	(208,801)	(379,190)	(308,089)		(308,089)
2 Street Operations	(118,923)	(120,233)	(155,812)	(110,396)	(123,883)		(123,883)
6 Capital Outlay	-	(11,500)		-			-
7 Grant	(61,906)	(186,812)	(29,116)	(140,000)			-
8 Transfer Out	(15,960)	(18,051)	(23,873)	(15,926)	(16,519)		(16,519)
9 Contingency	-		-	(112,868)	(167,687)		(167,687)
21 Street SDC	28,175	24,000	42,000	-	-		-
1 Resource	33,000	24,000	42,000	255,000	271,000		271,000
1 Fund Balance				240,000	246,000		246,000
1 Revenue	33,000	24,000	42,000	15,000	25,000		25,000
2 Requirement	(4,825)	-		(255,000)	(271,000)		(271,000)
6 Capital Outlay	(4,825)	-		(53,950)			-
8 Transfer Out					(5,000)		(5,000)
9 Contingency	-			(201,050)	(266,000)		(266,000)
30 Water	93,131	86,408	(35,641)	-	-		-
1 Resource	789,446	884,192	1,006,454	1,697,166	5,324,766		5,324,766
1 Fund Balance				390,000	1,801,763		1,801,763
1 Revenue	776,243	870,989	993,251	1,294,166	3,510,003		3,510,003
8 Transfer In	13,203	13,203	13,203	13,000	13,000		13,000
2 Requirement	(696,315)	(797,784)	(1,042,096)	(1,697,166)	(5,324,766)		(5,324,766)
2 Water Operations	(494,726)	(479,013)	(516,419)	(644,781)	(703,377)		(703,377)
6 Capital Outlay	(230)	(110,412)	(321,380)	(535,458)	(3,649,000)		(3,649,000)
7 Debt Service	(52,813)	(66,000)	(52,364)	(59,000)	(59,000)		(59,000)
8 Transfer Out	(148,546)	(142,359)	(151,934)	(117,099)	(127,785)		(127,785)
9 Contingency	-			(340,828)	(785,604)		(785,604)
31 Water SDC	1,875	1,581	12,668	-	-		-
1 Resource	20,328	14,784	25,871	96,373	117,025		117,025
1 Fund Balance				84,373	87,025		87,025
1 Revenue	20,328	14,784	25,871	12,000	30,000		30,000
2 Requirement	(18,453)	(13,203)	(13,203)	(96,373)	(117,025)		(117,025)

City of Willamina

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
6 Capital Outlay	(5,250)	-	-	(8,000)			-
8 Transfer Out	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)		(13,000)
9 Contingency	-		-	(75,373)	(104,025)		(104,025)
40 Wastewater	90,617	91,369	188,798	-	-		-
1 Resource	736,828	751,496	816,319	1,565,023	1,560,266		1,560,266
1 Fund Balance			-	819,273	753,766		753,766
1 Revenue	653,076	666,926	727,406	730,750	791,500		791,500
8 Transfer In	83,752	84,570	88,913	15,000	15,000		15,000
2 Requirement	(646,211)	(660,127)	(627,521)	(1,565,023)	(1,560,266)		(1,560,266)
2 Wastewater Operation	(361,325)	(374,523)	(379,612)	(501,650)	(557,358)		(557,358)
6 Capital Outlay	(38,533)	(39,741)	-	(35,000)	(85,000)		(85,000)
7 Debt Service	(169,658)	(175,503)	(166,554)	(175,000)	(175,000)		(175,000)
8 Transfer Out	(76,695)	(70,360)	(81,355)	(104,995)	(115,371)		(115,371)
9 Contingency	-			(748,378)	(627,537)		(627,537)
41 Wastewater SDC	(6,460)	(4,570)	11,087	-	-		-
1 Resource	27,500	20,000	35,000	40,000	70,916		70,916
1 Fund Balance				25,000	35,916		35,916
1 Revenue	27,500	20,000	35,000	15,000	35,000		35,000
2 Requirement	(33,960)	(24,570)	(23,913)	(40,000)	(70,916)		(70,916)
6 Capital Outlay	(10,208)	-		(4,000)			-
8 Transfer Out	(23,752)	(24,570)	(23,913)	(15,000)	(15,000)		(15,000)
9 Contingency	-			(21,000)	(55,916)		(55,916)
11 Parks SDC					-		-
1 Resource					25,000		25,000
1 Revenue					25,000		25,000
2 Requirement					(25,000)		(25,000)
9 Contingency					(25,000)		(25,000)
42 Storm-Water SDC					-		-
1 Resource					2,500		2,500
1 Revenue					2,500		2,500
2 Requirement					(2,500)		(2,500)
9 Contingency					(2,500)		(2,500)
Grand Total	364,258	182,696	508,891	-	-		-

Budget	Net Income FY19 Actual	Net Income FY 20 Actual	Net Income FY21 Actual	Budget FY22 Budget	Budget FY23 Proposed	Budget Change	Budget FY23 Approved
10 General	148,296	76,727	236,129	-	-		-
1 Resource	962,625	1,081,470	1,198,659	1,736,942	1,985,838		1,985,838
1 Fund Balance				498,027	706,812		706,812
1 General Revenue	781,424	910,700	971,998	965,895	1,014,351		1,014,351
10-10- General							
10-10-4001 Property Tax	382,506	419,966	444,036	450,000	480,000		480,000
10-10-4002 Property Tax Prior	14,919	4,924	6,174	4,000	5,000		5,000
10-10-4003 Interest on Taxes	224	167	420	100	300		300
10-10-4110 State Cigarette Tax	2,445	2,422	2,155	1,600	1,600		1,600
10-10-4111 State Revenue Sharing	26,172	26,750	30,176	38,000	35,000		35,000
10-10-4112 State Liquor Tax	37,538	34,699	42,955	42,000	44,000		44,000
10-10-4113 State Marijuana Tax	4,522	7,961	7,124	2,800	2,800		2,800
10-10-4501 Business Licenses	5,598	7,300	7,217	6,000	6,000		6,000
10-10-4511 Lien Searches	5,154	1,853	2,598	1,200	1,500		1,500
10-10-4571 OLCC License Fee	315	210	315	300	300		300
10-10-4600 Franchise Fees Centurylink	579	510	230	300	300		300
10-10-4601 Franchise Fees NW Natural	12,655	13,113	13,163	13,000	18,000		18,000
10-10-4602 Franchise Fees PGE	63,080	55,115	56,359	56,000	61,000		61,000
10-10-4603 Franchise Fees Wave Broadband	9,966	8,451	6,920	7,000	6,000		6,000
10-10-4604 Franchise Fees Western ORWaste	6,214	6,634	7,217	5,200	7,000		7,000
10-10-4605 Franchise Fees Hunter	3,683	10,836	12,200	22,000	16,000		16,000
10-10-4700 Reimbursment - FEMA	-	-	-	7,489	-		-
10-10-4701 Rent - Center Market	2,200	-	-	-	-		-
10-10-4702 WVFD Contract Revenue	-	-	-	25,000	54,000		54,000
10-10-4816 Donations	-	200	4,805	200	500		500
10-10-4818 Community Project Revenue	-	-	-	-	-		-
10-10-4900 Interest Income	35,807	35,943	15,144	14,000	10,000		10,000
10-10-4901 Miscellaneous Income	326	521	171	500	500		500
10-10-4905 Sale of City Assets	-	1,000	4,000	1,000	1,000		1,000
10-10-49XX ARP Funds	-	-	-	16,831	-		-
10-14- Court							
10-14-4507 Court Fines and Fees	2,371	2,522	7,199	4,000	3,000		3,000
10-14-4508 Court Costs Assessed	-	-	-	-	-		-
10-17- Planning							
10-17-4583 Planning Fees	54,240	24,790	20,157	40,000	40,000		40,000
10-17-4584 Engineering Fee Planning	-	2,523	-	-	-		-
10-17-4585 Construction Fees	-	-	-	-	30,000		30,000

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-18- Public Safety							
10-18-4506 Code Enforcement Fines	2,500	-	-	-	-	-	-
10-18-4506 Public Safety Fee	-	90,665	98,795	99,000	119,000		119,000
10-19- Street Lights							
10-19-4822 Street Lights Fee	19,120	21,598	29,820	29,500	29,500		29,500
10-19-4823 Utility Fee	9,528	7,709	-	-	-		-
10-60- DT Loan							
10-60-4010 EID Business Taxes	8,037	8,714	9,018	9,700	9,500		9,500
10-60-4755 Downtown Loan Interest Pay	20	126	207	125	300		300
10-60-4758 Downtown Loan Princ Pay	280	1,986	2,335	1,100	1,000		1,000
10-65- Library							
10-65-4560 Fines	822	755	-	-	-		-
10-65-4705 CCRLS Formula Payment	18,488	18,792	20,058	22,400	13,751		13,751
10-65-4708 CCRLS Lost Book	166	-	-	-	-		-
10-65-4711 CCRLS Net Lending	-	8,486	3,832	4,000	4,000		4,000
10-65-4714 CCRLS Rural Patron	-	20	393	50	-		-
10-65-4811 Ready To Read Grant	1,000	1,842	1,000	1,000	1,000		1,000
10-65-4812 Grant	3,000	20,000	-	35,300	-		-
10-65-4816 Donations	422	600	850	2,600	10,000		10,000
10-65-4901 Miscellaneous Income	503	311	472	100	-		-
10-67- Museum							
10-67-4816 Donations	-	20,512	885	1,000	1,000		1,000
10-68- Cemetery							
10-68-4588 Sale of Internment Rights	-	-	-	1,500	1,500		1,500
10-81- Grant							
10-81-4810 Grant Revenue		40,174	-	-	-		-
10-81-4812 Grant Rev Grant Young Mem - Website	-	-	-	-	-		-
10-81-4814 OR Dept of Fish & Wildlife	22,658	-	113,601	-	-		-
10-81-4816 Grant Revenue Ford Family Foun	1,365	-	-	-	-		-
10-81-4817 Grant West Valley Visitor Assn	23,000	-	-	-	-		-
3 City Services			34,500	35,000	5,000		5,000
10-66- Parks							
10-66-4910 Park Fee			34,500	35,000	5,000		5,000
8 Transfer In	181,201	170,770	192,161	238,020	259,675		259,675
10-90- Transfer							
10-90-9130 In Lieu of Franchise Fee	22,128	22,648	23,250	40,750	43,750		43,750
10-90-9140 In Lieu of Franchise Fee	19,490	20,008	21,764	36,538	39,500		39,500
10-90-9610 Overhead Allocation	139,583	128,114	-	160,732	176,425		176,425

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-90-9630 Transfer In-Interfund Loan 30	-	-	147,148	-	-		-
10-98- Prior Period	-	-	-	-	-		-
2 Requirement	(814,329)	(1,004,743)	(962,530)	(1,736,942)	(1,985,838)		(1,985,838)
2 Administration	(263,192)	(272,511)	(311,839)	(375,064)	(351,609)		(351,609)
10-12- Admin							
10-12-5115 Bank Charges	(1,508)	(995)	(1,168)	(1,200)	(1,500)		(1,500)
10-12-5119 Discrepancies	-	-	-	(50)	(50)		(50)
10-12-5123 Merchant Fees	-	(0)	-	(200)	(200)		(200)
10-12-5124 Payroll Processing Fees	(3,078)	(3,599)	(3,781)	(3,800)	(3,800)		(3,800)
10-12-5126 Postage	(1,434)	(1,691)	(2,496)	(2,500)	(500)		(500)
10-12-5137 Supplies	(16,990)	(14,999)	(22,263)	(40,000)	(38,000)		(38,000)
10-12-5200 Contract Services	(17,751)	(10,592)	(16,201)	(17,000)	(15,000)		(15,000)
10-12-5201 Audit Services	(14,000)	(14,720)	(14,500)	(15,000)	(15,000)		(15,000)
10-12-5203 Legal Services	(3,071)	(3,237)	(18,039)	(15,000)	(8,000)		(8,000)
10-12-5207 Insurance	(20,667)	(22,852)	(27,382)	(28,000)	(25,000)		(25,000)
10-12-5209 Cleaning Services	(5,140)	(4,920)	(4,534)	(5,000)	(4,800)		(4,800)
10-12-5230 Printing and Publishing	(4,979)	(5,551)	(6,468)	(7,500)	(8,500)		(8,500)
10-12-5233 Technology Services	(8,791)	(8,969)	(9,426)	(12,000)	(10,000)		(10,000)
10-12-5234 Technology Back up	(4,800)	(4,800)	(4,800)	(10,500)	(7,000)		(7,000)
10-12-5235 Software Maintenance	(14,400)	(13,200)	(14,400)	(15,000)	(15,000)		(15,000)
10-12-5320 Dues, License, Permits	(5,980)	(7,026)	(8,488)	(12,000)	(16,000)		(16,000)
10-12-5342 Conference/Seminar/Training	(4,910)	(3,064)	(1,814)	(3,000)	(5,000)		(5,000)
10-12-5344 Travel	(1,000)	(2,703)	(1,032)	(2,000)	(2,500)		(2,500)
10-12-5350 Community Project			(1,995)	(1,900)	(2,000)		(2,000)
10-12-5355 Miscellaneous Expense	-		(199)	(200)	(500)		(500)
10-12-5413 Telephone	(9,049)	(4,956)	(5,997)	(6,000)	(6,500)		(6,500)
10-12-5415 Utilities	(8,764)	(8,987)	(9,317)	(12,000)	(12,000)		(12,000)
10-12-5504 Repairs - Maintenance	(7,495)	(18,840)	(3,282)	(10,000)	(10,000)		(10,000)
10-12-5600 Equipment	(3,537)	(6,526)	(15,995)	(8,000)	(5,000)		(5,000)
10-12-5606 Equipment Lease	(4,629)	(2,946)	(2,934)	(4,200)	(3,000)		(3,000)
10-12-5818 Community Project	-	(128)	-	-	-		-
10-12-5819 Community Assistance	-	(3,482)	(12,938)	(20,000)	(15,000)		(15,000)
10-12-5820 Community Event	-	(2,339)	(1,215)	(10,000)	(10,000)		(10,000)
10-13- Council							
10-13-5307 Community Project	(960)	(370)	-	(200)	-		-
10-13-5310 Stipend	(4,660)	(4,800)	(4,800)	(5,000)	(4,800)		(4,800)
10-13-5342 Conference/Seminar/Training	(1,525)	(1,710)	-	(500)	(500)		(500)
10-13-5344 Travel	-	(600)	-	(200)	(200)		(200)

Budget	FY19 Actual	FY 20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-13-5350 Volunteer Appreciation	(650)		-	-	-		-
10-13-5355 Council Expense	(953)	(1,151)	(213)	(500)	(300)		(300)
10-70- Admin PR							
10-70-5000 Salary - Wages	(213,020)	(225,689)	(212,311)	(246,500)	(263,000)		(263,000)
10-70-5002 Admin Allocated Payroll	211,110	230,142	205,159	246,886	270,041		270,041
10-70-5020 Payroll Tax	(16,201)	(16,615)	(14,952)	(17,000)	(19,000)		(19,000)
10-70-5040 Benefits	(64,064)	(69,776)	(63,131)	(64,000)	(69,000)		(69,000)
10-70-5060 PERS	(10,053)	(10,260)	(9,590)	(9,000)	(16,500)		(16,500)
10-70-5090 Workers Comp	(242)	(563)	(1,335)	(1,500)	(8,500)		(8,500)
10-99-9995 Pension Expense	-	-	-				-
10-71- PW PR							
10-71-5000 Salary - Wages	(156,932)	(196,493)	(209,475)	(230,000)	(301,000)		(301,000)
10-71-5001 PW Allocated Payroll	236,402	283,930	304,955	324,000	442,300		442,300
10-71-5020 Payroll Tax	(10,150)	(13,157)	(11,982)	(12,000)	(16,500)		(16,500)
10-71-5040 Benefits	(57,068)	(57,754)	(64,798)	(62,000)	(100,000)		(100,000)
10-71-5060 PERS	(11,783)	(14,812)	(14,729)	(15,000)	(17,000)		(17,000)
10-71-5090 Workers Comp	(469)	(1,711)	(3,972)	(14,000)	(7,800)		(7,800)
10-72- PW Expense	(0)	(0)	0	(6,500)	-		-
3 City Services	(264,587)	(361,785)	(235,198)	(472,797)	(346,131)		(346,131)
10-17- Planning							
10-17-5203 Legal Services - Planning	(431)	(270)	(90)	(3,000)	(2,000)		(2,000)
10-17-5204 Engineering Services	(7,370)	(19,701)	(15,259)	(20,000)	(33,000)		(33,000)
10-17-5214 Planning Services	(17,211)	(52,759)	(31,545)	(25,000)	(20,000)		(20,000)
10-17-5230 Printing and Publishing	-	-	-	(1,000)	(1,000)		(1,000)
10-17-5233 Technology Services				(500)	(500)		(500)
10-17-5342 Conference/Seminar/Training	(20)	(266)	-	(1,000)	(1,000)		(1,000)
10-19- Street Lights							
10-19-5400 Street Lights	(18,849)	(16,999)	(19,555)	(29,500)	(29,500)		(29,500)
10-60- DT Loan							
10-60-5758 Downtown Loan	(5,322)	(6,000)	-	(14,678)	(14,678)		(14,678)
10-60-5900 EID Tax Disbursement	(8,037)	(8,714)	(9,018)	(9,700)	(9,500)		(9,500)
10-65- Library							
10-65-5000 Salary - Wages	(39,683)	(48,550)	(46,950)	(71,300)	(65,000)		(65,000)
10-65-5020 Payroll Tax	(3,201)	(3,194)	(3,393)	(3,600)	(5,500)		(5,500)
10-65-5040 Benefits	(16,567)	(17,562)	(18,532)	(20,000)	(19,000)		(19,000)
10-65-5060 PERS	(1,858)	(1,599)	(1,799)	(3,000)	(3,300)		(3,300)
10-65-5090 Workers Comp	(31)	(31)	(2,026)	(2,200)	(500)		(500)
10-65-5100 Books Children	(1,825)	(1,274)	(3,888)	(4,200)	(4,200)		(4,200)

City of Willamina

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-65-5101 Audio Visual Children	(460)	(274)	(1,076)	(1,000)	(1,000)		(1,000)
10-65-5102 Audio Visual Adult	(792)	(349)	-	-	-		-
10-65-5103 Audio Visual Lost Replacement	-	-	-	-	-		-
10-65-5106 Books Adults	(2,156)	(813)	-	-	-		-
10-65-5107 Books Lost Replacement	-	-	-	-	-		-
10-65-5111 Special Program	(1,025)	(528)	(892)	(3,000)	(3,000)		(3,000)
10-65-5112 Special Program Adult	(492)	(20)	-	-	-		-
10-65-5126 Postage	(187)	(116)	(66)	(100)	-		-
10-65-5137 Supplies	(2,177)	(3,723)	(1,970)	(2,000)	(2,000)		(2,000)
10-65-5200 Contract Services	(735)	(601)	(499)	(500)	(500)		(500)
10-65-5209 Cleaning Services	-	-	-	-	-		-
10-65-5233 Technology Services	(1,731)	(1,281)	(667)	(1,000)	(1,000)		(1,000)
10-65-5320 Dues, License, Permits	(522)	(913)	(557)	(1,000)	(1,000)		(1,000)
10-65-5321 Subscriptions	(402)	(133)	(43)	(100)	(100)		(100)
10-65-5342 Conference/Seminar/Training	(260)	(591)	-	(500)	(500)		(500)
10-65-5344 Travel	-	(75)	-	(100)	(100)		(100)
10-65-5350 Parking Lot Lease	(498)	(504)	(504)	(510)	(510)		(510)
10-65-5360 Pers Payout	-	-	-	-	-		-
10-65-5413 Telephone	(2,479)	(237)	(130)	(300)	(120)		(120)
10-65-5415 Utilities	(3,781)	(4,694)	(4,126)	(5,500)	(5,000)		(5,000)
10-65-5504 Repairs - Maintenance	(3,471)	(1,489)	(1,166)	(3,000)	(2,000)		(2,000)
10-65-5600 Equipment	(80)	(1,436)	(539)	(6,000)	(1,000)		(1,000)
10-65-5606 Equipment Lease	(1,946)	(765)	(1,457)	(1,600)	(1,500)		(1,500)
10-65-5912 Grant Expense Ready to Read	(997)	(1,418)	(998)	(1,000)	(1,000)		(1,000)
10-65-5913 Grant Expense	(2,912)	(14,118)	-	-	-		-
10-65-5914 Oregon Comm Foundation Grant	-	-	(5,723)	(20,000)	-		-
10-65-6000 Capital Outlay	-	-	-	(15,100)	-		-
10-65-9990 Reserve for Future	-	-	-	-	(8,000)		(8,000)
10-66- Parks							
10-66-5000 Salary - Wages	(25,497)	(24,916)	(16,532)	(36,400)	(26,500)		(26,500)
10-66-5001 PW Allocated Payroll	(2,363)	(28,393)	-	(3,240)	(4,423)		(4,423)
10-66-5020 Payroll Tax	(2,569)	(3,146)	(3,017)	(2,000)	(2,900)		(2,900)
10-66-5040 Benefits	(4,300)	(14,661)	(14,978)	(9,000)	(8,300)		(8,300)
10-66-5060 PERS	(1,599)	(1,992)	(1,150)	(2,000)	(700)		(700)
10-66-5090 Workers Comp	(1,492)	(2,123)	(2,386)	(2,400)	(200)		(200)
10-66-5120 Gas - Oil	(993)	(1,832)	(1,325)	(3,200)	(3,200)		(3,200)
10-66-5137 Supplies	(1,493)	(1,496)	(827)	(500)	(900)		(900)
10-66-5140 Uniforms - Towels	(743)	(879)	(857)	(900)	(750)		(750)

City of Willamina

Budget	FY19 Actual	FY 20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-66-5200 Contract Services	(4,239)	(4,250)	(2,902)	(4,000)	(6,000)		(6,000)
10-66-5233 Technology Services				(500)	(500)		(500)
10-66-5242 Conference/Seminar/Training					(500)		(500)
10-66-5413 Telephone	(738)	(758)	(746)	(750)	(750)		(750)
10-66-5415 Utilities	(2,905)	(3,375)	(3,936)	(5,000)	(4,200)		(4,200)
10-66-5504 Repairs - Maintenance	(2,811)	(962)	(808)	(2,000)	(2,000)		(2,000)
10-66-5510 Landscape Maintenance	-	(432)	-	(500)	(500)		(500)
10-66-5512 Pond Aquatic Weed Control	-	-	-	(22,650)	(15,000)		(15,000)
10-66-5600 Equipment	(738)		(652)	(1,000)	(1,000)		(1,000)
10-66-6000 Capital Outlay	(3,852)	-	-	(50,000)	(3,500)		(3,500)
10-66-6001 Grant Capital Expense		-	-	-			-
10-66-9615 PW Expense Allocation	(397)	(5,150)	-	(619)	(650)		(650)
10-67- Museum							
10-67-5000 Salary - Wages	-	-	-	-			-
10-67-5020 Payroll Tax	-	-	-	-			-
10-67-5090 Workers Comp	-	-	-	-			-
10-67-5137 Supplies	-	(321)	(159)	(400)	(300)		(300)
10-67-5200 Contract Services	(516)	(347)	(499)	(500)	(500)		(500)
10-67-5233 Technology Services	(450)	(650)	(468)	(400)	(400)		(400)
10-67-5310 Stipend	(2,400)	(2,900)	(3,600)	(3,600)	(3,600)		(3,600)
10-67-5320 Dues, License, Permits	(68)	(93)	(94)	(100)	(100)		(100)
10-67-5413 Telephone	(1,873)	(241)	(289)	(500)	(900)		(900)
10-67-5415 Utilities	(3,355)	(4,226)	(4,278)	(4,500)	(4,800)		(4,800)
10-67-5504 Repairs - Maintenance	(529)	(3,179)	(1,379)	(3,500)	(2,000)		(2,000)
10-67-5601 Collection Acquisiton	-	(60)	-	(300)	(300)		(300)
10-67-5606 Equipment Lease	-	-	-	-	-		-
10-67-5820 Events	-	(479)	-	(750)	(750)		(750)
10-67-6000 Capital Outlay	-	(10,930)	-	(9,500)	-		-
10-68- Cemetery							
10-68-5200 Contract Services	-	(320)	-	(8,500)	(2,000)		(2,000)
10-68-5320 Dues, License, Permits	-	-	(100)	(100)			-
10-68-5510 Landscape Maintenance	(2,085)	(1,856)	(1,500)	(1,500)	(10,000)		(10,000)
10-68-5513 Portable Restroom	-	(473)	(250)	(1,000)	(1,000)		(1,000)
10-68-5920 Capital Outlay			-	(20,000)			-
10-81- Grant							
10-81-5912 Grant Exp Green GrowthDeptStor	-		-	-			-
10-81-5915 Grant Exp ODFW-Huddleston Pond	(21,708)	-	-	-			-
10-81-5915 Grant Expense	-	(30,347)	-	-			-

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-81-5916 Grant Exp Ford Family Found	(1,365)	-	-	-	-	-	-
10-81-5917 Grant Exp West Valley Visitor	(26,000)	-	-	-	-	-	-
4 Public Safety	(270,358)	(365,447)	(364,543)	(460,100)	(463,000)		(463,000)
10-14- Court							
10-14-5105 Bad Debt	-	-	-	-	-	-	-
10-14-5200 Contract Services	-	-	-	-	-	-	-
10-14-5211 Muni Court Judge	(2,550)	(1,550)	(750)	(3,000)	(3,000)		(3,000)
10-14-5306 State Assessment	(591)	(57)	(198)	(400)	(450)		(450)
10-14-5313 County Jail Assessment	(176)	(16)	(84)	(250)	(250)		(250)
10-14-5320 Dues, License, Permits	-	-	-	(100)	(100)		(100)
10-14-5342 Conference/Seminar/Training	-	-	-	-	-		-
10-14-5344 Travel	-	-	-	-	-		-
10-18- Public Safety							
10-18-5000 Salary - Wages	(27,824)	(28,919)	(24,470)	(41,000)	(44,000)		(44,000)
10-18-5020 Payroll Tax	(2,118)	(2,199)	(1,844)	(2,500)	(3,100)		(3,100)
10-18-5040 Benefits	(8,883)	(13,584)	(8,139)	(23,000)	(24,000)		(24,000)
10-18-5060 PERS	(1,316)	(1,343)	(1,109)	(1,350)	(2,100)		(2,100)
10-18-5090 Workers Comp	(20)	(16)	(7)	(100)	(100)		(100)
10-18-5120 Gas - Oil	(911)	(680)	(482)	(1,500)	(1,800)		(1,800)
10-18-5137 Supplies	(291)	(633)	(317)	(10,300)	(3,000)		(3,000)
10-18-5217 Police Services Contract	(199,457)	(289,043)	(299,655)	(339,000)	(347,000)		(347,000)
10-18-5233 Technology Services	-	(250)	-	(500)	(500)		(500)
10-18-5302 Dues YCOM	(24,087)	(24,523)	(25,234)	(26,000)	(27,000)		(27,000)
10-18-5342 Conference/Seminar/Training	(454)	(616)	-	(500)	(1,000)		(1,000)
10-18-5413 Telephone	(649)	(1,059)	(598)	(600)	(600)		(600)
10-18-5504 Repairs - Maintenance	(1,031)	(959)	(1,657)	(5,000)	(5,000)		(5,000)
10-18-5507 Equipment Maintenance	-	-	-	-	-		-
10-18-5600 Equipment	-	-	-	(5,000)	-		-
10-18-5900 Grant Expense	-	-	-	-	-		-
6 Capital Outlay	(16,192)	(5,000)	(50,950)	(128,700)	(20,000)		(20,000)
10-80- Capital							
10-80-6001 Capital Outlay - Website	(2,715)	-	-	-	-		-
10-80-6003 Capital Outlay - City Hall Siding	(5,071)	-	-	-	-		-
10-80-6010 Capital Outlay	(8,406)	(5,000)	(50,950)	(128,700)	(20,000)		(20,000)
9 Contingency	-	-	-	(296,781)	(801,598)		(801,598)
10-99- Fund Balance							
10-99-9900 Contingency	-	-	-	(296,781)	(801,598)		(801,598)
9 Reserves	-	-	-	(3,500)	(3,500)		(3,500)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-67- Museum							

City of Willamina

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
10-67-9990 Reserve for Future	-	-	-	(3,500)	(3,500)		(3,500)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
20 Streets	8,624	(92,819)	53,851	-	-		-
1 Resource	205,412	243,778	262,652	379,190	308,089		308,089
1 Fund Balance			-	109,190	131,089		131,089
1 Revenue	205,412	243,778	262,652	270,000	172,000		172,000
20-10- Streets							
20-10-4115 State Highway Revenue	155,412	156,010	162,652	170,000	172,000		172,000
20-81-4850 Grant Income	-	87,768	-				-
20-81- Grants							

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
20-81-4850 Grant Small Cities Allotment	50,000		100,000	100,000			-
8 Transfer In					5,000		5,000
20-90- Transfer							
20-90-9232 Transfer In					5,000		5,000
2 Requirement	(196,788)	(336,597)	(208,801)	(379,190)	(308,089)		(308,089)
2 Street Operations	(118,923)	(120,233)	(155,812)	(110,396)	(123,883)		(123,883)
20-11- Street Ops							
20-11-5001 PW Allocated Payroll	(24,666)	(36,005)	(49,476)	(32,102)	(41,413)		(41,413)
20-11-5002 Admin Allocated Payroll	(24,138)	(32,427)	(33,285)	(24,461)	(25,284)		(25,284)
20-11-5090 Workers Comp	(2,266)	(2,900)	(2,900)	(3,200)			-
20-11-5120 Gas - Oil	(966)	(816)	(1,774)	(1,000)	(1,000)		(1,000)
20-11-5137 Supplies	(543)	(60)	(11)	(500)	(300)		(300)
20-11-5140 Uniforms - Towels	(210)	(303)	(252)	(500)	(200)		(200)
20-11-5200 Contract Services	-	-	-	-			-
20-11-5204 Engineering Services	(11,004)	(1,315)	(4,416)	(2,000)	(3,000)		(3,000)
20-11-5233 Technology Services	-	-	(217)	(500)	(300)		(300)
20-11-5243 Conference/Seminar/Training			-	(1,000)			-
20-11-5344 Travel			-	(1,500)			-
20-11-5413 Telephone	(337)	(303)	(364)	(400)	(300)		(300)
20-11-5415 Utilities	-	-	-	-			-
20-11-5504 Repairs - Maintenance	(2,907)	(2,820)	(1,935)	(8,000)	(2,000)		(2,000)
20-11-5521 Sidewalk Maintenance	(1,464)	(8,532)	(1,900)	-			-
20-11-5522 Street Maintenance	(44,183)	(27,075)	(10,871)	(6,000)	(12,000)		(12,000)
20-11-5523 Traffic Control	(1,058)	(1,148)	(354)	(2,100)	(2,000)		(2,000)
20-11-5600 Equipment	(1,040)	-	(33,606)	(21,000)	(30,000)		(30,000)
20-11-6500 Loan interest			(5,931)				-
20-90-9615 PW Expense Allocation	(4,141)	(6,531)	(8,517)	(6,133)	(6,086)		(6,086)
6 Capital Outlay	-	(11,500)		-			-
20-80- Capital							
20-80-6000 Capital	-	(11,500)		-			-
7 Grant	(61,906)	(186,812)	(29,116)	(140,000)			-
20-81- Grants							
20-81-5909 Grant Expense	(61,906)	(186,812)	(29,116)	(140,000)			-
20-81-5915 Grant Exp ODOT E Main Sidewalk	-	-	-	-			-
8 Transfer Out	(15,960)	(18,051)	(23,873)	(15,926)	(16,519)		(16,519)
20-90- Transfer							
20-90-9610 Overhead Allocation	(15,960)	(18,051)	(23,873)	(15,926)	(16,519)		(16,519)
9 Contingency	-		-	(112,868)	(167,687)		(167,687)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
20-98- Prior Period	-		-				-
20-99- Fund Balance							
20-99-9900 Contingency	-		-	(112,868)	(167,687)		(167,687)
21 Street SDC	28,175	24,000	42,000	-	-		-
1 Resource	33,000	24,000	42,000	255,000	271,000		271,000
1 Fund Balance				240,000	246,000		246,000
1 Revenue	33,000	24,000	42,000	15,000	25,000		25,000
21-10- SDC							
21-10-4421 System Development Charges	33,000	24,000	42,000	15,000	25,000		25,000
2 Requirement	(4,825)	-		(255,000)	(271,000)		(271,000)
6 Capital Outlay	(4,825)	-		(53,950)			-
21-10- SDC							
21-80-6000 Capital Outlay	(4,825)	-		(53,950)			-
8 Transfer Out					(5,000)		(5,000)
21-90- Transfer							
21-90-9750 Transfer to Street					(5,000)		(5,000)
9 Contingency	-			(201,050)	(266,000)		(266,000)
21-99- Fund Balance							
21-99-9900 Contingency	-			(201,050)	(266,000)		(266,000)
30 Water	93,131	86,408	(35,641)	-	-		-

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
1 Resource	789,446	884,192	1,006,454	1,697,166	5,324,766		5,324,766
1 Fund Balance				390,000	1,801,763		1,801,763
1 Revenue	776,243	870,989	993,251	1,294,166	3,510,003		3,510,003
30-10- Water							
30-10-4330 Water Revenue	737,588	741,650	774,984	810,000	875,000		875,000
30-10-4332 New Connection Fee	6,050	4,400	7,850	3,500	4,000		4,000
30-10-4337 Double Check Valve	2,400	1,600	2,800	1,200	2,000		2,000
30-10-4350 Recovery Bad Debt	1,354	482	476	800	1,000		1,000
30-10-4581 Penalty And Fees	2,600	6,664	-	2,100	2,500		2,500
30-10-4582 Non-sufficient Check Fees	125	153	14	200	200		200
30-10-4600 Business Oregon Grant	13,063	-	-				-
30-10-4610 Business Oregon Loan	13,063	-	-				-
30-10-4905 Sale of City Assets	-	-	(700)				-
30-10-4915 ARPA Grant			-	232,908	249,000		249,000
30-81-4815 Fed Congressional Directed Spending					2,000,000		2,000,000
30-81- Water							
30-81-4800 Grants	-	116,040	207,827	243,458	376,303		376,303
8 Transfer In	13,203	13,203	13,203	13,000	13,000		13,000
30-90- Transfer							
30-90-9231 Debt Service Transfer	13,203	13,203	13,203	13,000	13,000		13,000
30-90-9732 Close Debt Fund Loan from WW	-	-	-	-	-		-
2 Requirement	(696,315)	(797,784)	(1,042,096)	(1,697,166)	(5,324,766)		(5,324,766)
2 Water Operations	(494,726)	(479,013)	(516,419)	(644,781)	(703,377)		(703,377)
30-11- Water							
30-11-5000 Salary - Wages	(58,207)	(62,502)	(58,274)	(97,000)	(106,500)		(106,500)
30-11-5001 PW Allocated Payroll	(112,488)	(119,101)	(131,982)	(153,904)	(208,465)		(208,465)
30-11-5002 Admin Allocated Payroll	(100,454)	(107,265)	(88,791)	(117,274)	(128,626)		(128,626)
30-11-5020 Payroll Tax	(4,315)	(4,442)	(4,732)	(8,100)	(9,000)		(9,000)
30-11-5040 Benefits	(9,142)	(10,465)	(10,341)	(10,500)	(10,500)		(10,500)
30-11-5060 PERS	(7,373)	(6,993)	(7,954)	(12,700)	(12,000)		(12,000)
30-11-5090 Workers Comp	(2,152)	(2,928)	(3,568)	(3,800)	(150)		(150)
30-11-5105 Bad Debt	(2,919)	(1,266)	(2,492)	(1,000)	(1,500)		(1,500)
30-11-5108 Chemicals	(19,898)	(15,442)	(17,459)	(24,000)	(24,000)		(24,000)
30-11-5120 Gas - Oil	(2,681)	(2,069)	(2,160)	(2,000)	(2,500)		(2,500)
30-11-5123 Merchant Fees	(4,008)	(3,947)	(4,068)	(4,500)	(4,500)		(4,500)
30-11-5126 Postage	-	-	-	(200)	-		-
30-11-5137 Supplies	(2,436)	(2,618)	(1,531)	(4,000)	(3,000)		(3,000)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
30-11-5140 Uniforms - Towels	(1,775)	(1,895)	(1,756)	(1,800)	(1,000)		(1,000)
30-11-5200 Contract Services	(2,589)	(10,866)	(6,730)	(1,500)	(1,500)		(1,500)
30-11-5204 Engineering Services	(16,705)	(4,896)	(19,919)	(21,000)	(10,000)		(10,000)
30-11-5230 Printing and Publishing	(2,952)	(3,036)	(3,458)	(3,500)	(3,500)		(3,500)
30-11-5233 Technology Services	-	(1,298)	(624)	(1,000)	(1,000)		(1,000)
30-11-5250 System Analysis	(3,679)	(2,465)	(2,995)	(5,000)	(5,000)		(5,000)
30-11-5320 Dues, License, Permits	(963)	(3,031)	(1,938)	(1,500)	(1,500)		(1,500)
30-11-5342 Conference/Seminar/Training	-	(345)	(1,497)	(500)	(1,000)		(1,000)
30-11-5344 Travel	(279)	-	(25)	(100)	-		-
30-11-5355 Miscellaneous Expense	-	-	-	-	-		-
30-11-5413 Telephone	(3,642)	(3,170)	(3,481)	(3,500)	(3,500)		(3,500)
30-11-5415 Utilities	(44,640)	(43,346)	(40,944)	(41,000)	(46,000)		(46,000)
30-11-5504 Repairs - Maintenance	(4,056)	(3,749)	(10,241)	(15,000)	(15,000)		(15,000)
30-11-5530 System Maintenance & Equipment	(56,843)	(27,990)	(55,447)	(60,000)	(40,000)		(40,000)
30-11-5531 Distribution Maintenance	(4,983)	(3,274)	-	(1,000)	(20,000)		(20,000)
30-11-5535 New Connection Equipment	-	-	-	-	-		-
30-11-5600 Equipment	(6,662)	(5,137)	(11,290)	(10,000)	(5,000)		(5,000)
30-11-5605 Hydrant Replacement	-	(3,876)	-	(10,000)	(8,000)		(8,000)
30-90-9615 PW Expense Allocation	(18,885)	(21,602)	(22,720)	(29,403)	(30,636)		(30,636)
6 Capital Outlay	(230)	(110,412)	(321,380)	(535,458)	(3,649,000)		(3,649,000)
30-80- Capital							
30-80-6000 Capital Outlay	-	(21,319)	(22,754)	(292,000)	(249,000)		(249,000)
30-80-6001 Capital Outlay Intake	(230)	(89,093)	(298,625)	(243,458)	(3,400,000)		(3,400,000)
30-80-6002 Capital-GIS Mapping of System	-	-	-	-	-		-
7 Debt Service	(52,813)	(66,000)	(52,364)	(59,000)	(59,000)		(59,000)
30-82- Debt							
30-82-8030 Debt Principal	(19,203)	(32,676)	(20,613)	(27,000)	(27,000)		(27,000)
30-82-8035 Debt Interest	(33,610)	(33,324)	(31,751)	(32,000)	(32,000)		(32,000)
30-90-9750 Debt Service	-	-	-	-	-		-
8 Transfer Out	(148,546)	(142,359)	(151,934)	(117,099)	(127,785)		(127,785)
30-90- Transfer							
30-90-9040 Interfund Loan	(60,000)	(60,000)	(65,000)	-	-		-
30-90-9110 In Lieu of Franchise Fee	(22,128)	(22,648)	(23,250)	(40,750)	(43,750)		(43,750)
30-90-9610 Overhead Allocation	(66,418)	(59,711)	(63,684)	(76,349)	(84,035)		(84,035)
30-98- Prior Period							
30-99-9914 Prior Period Expense	-	-	-	-	-		-
9 Contingency	-			(340,828)	(785,604)		(785,604)
30-99- Fund Balance							

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
30-99-9900 Contingency	-			(340,828)	(785,604)		(785,604)
31 Water SDC	1,875	1,581	12,668	-	-		-
1 Resource	20,328	14,784	25,871	96,373	117,025		117,025
1 Fund Balance				84,373	87,025		87,025
1 Revenue	20,328	14,784	25,871	12,000	30,000		30,000
31-10- SDC							
31-10-4431 System Development Charges	20,328	14,784	25,871	12,000	30,000		30,000
2 Requirement	(18,453)	(13,203)	(13,203)	(96,373)	(117,025)		(117,025)
6 Capital Outlay	(5,250)	-	-	(8,000)			-
31-80- Capital							
31-80-6000 Capital Outlay	(5,250)	-	-	(8,000)			-
8 Transfer Out	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)		(13,000)
31-90- Transfer							
31-90-9750 Debt Service Transfer	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)		(13,000)
9 Contingency	-		-	(75,373)	(104,025)		(104,025)
31-99- Fund Balance							

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
31-99-9900 Contingency	-		-	(75,373)	(104,025)		(104,025)
40 Wastewater	90,617	91,369	188,798	-	-		-
1 Resource	736,828	751,496	816,319	1,565,023	1,560,266		1,560,266
1 Fund Balance			-	819,273	753,766		753,766
1 Revenue	653,076	666,926	727,406	730,750	791,500		791,500
40-10- Wastewater							
40-10-4340 Wastewater Revenue	649,681	665,726	725,456	730,000	790,000		790,000
40-10-4342 New Connection Fee	-	1,200	1,950	750	1,500		1,500
40-10-4350 Recovery Bad Debt	1,650	-	-	-	-		-
40-10-4905 Sale of City Assets	1,745	-	-	-	-		-
8 Transfer In	83,752	84,570	88,913	15,000	15,000		15,000
40-90- Transfer							
40-90-9241 Debt Service Transfer	23,752	24,570	23,913	15,000	15,000		15,000
40-90-9530 interfund Loan	60,000	60,000	65,000	-	-		-
40-90-9610 Close Debt Fund Cash	-	-	-	-	-		-
2 Requirement	(646,211)	(660,127)	(627,521)	(1,565,023)	(1,560,266)		(1,560,266)
2 Wastewater Operation	(361,325)	(374,523)	(379,612)	(501,650)	(557,358)		(557,358)
40-11- Wastewater							
40-11-5000 Salary - Wages	(33,047)	(44,239)	(41,690)	(50,000)	(46,000)		(46,000)
40-11-5001 PW Allocated Payroll	(96,883)	(100,431)	(123,497)	(134,754)	(187,999)		(187,999)
40-11-5002 Admin Allocated Payroll	(86,519)	(90,450)	(83,083)	(105,151)	(116,131)		(116,131)
40-11-5020 Payroll Tax	(3,556)	(2,994)	(3,188)	(4,600)	(5,000)		(5,000)
40-11-5040 Benefits	(18,141)	(16,410)	(10,581)	(10,000)	(11,000)		(11,000)
40-11-5060 PERS	(1,993)	(1,985)	(2,389)	(3,800)	(4,000)		(4,000)
40-11-5090 Workers Comp	(1,850)	(2,125)	(2,676)	(3,000)	(200)		(200)
40-11-5105 Bad Debt	(2,335)	(1,038)	(2,476)	(1,000)	(2,000)		(2,000)
40-11-5108 Chemicals	(10,871)	(4,253)	(9,623)	(10,000)	(10,000)		(10,000)
40-11-5120 Gas - Oil	(1,462)	(1,627)	(1,572)	(3,000)	(2,500)		(2,500)
40-11-5123 Merchant Fees	(4,008)	(3,947)	(3,993)	(4,000)	(4,300)		(4,300)
40-11-5126 Postage	-	-	(75)	-	-		-
40-11-5137 Supplies	(1,088)	(2,212)	(2,174)	(2,500)	(2,000)		(2,000)
40-11-5140 Uniforms - Towels	(2,241)	(2,794)	(2,520)	(2,800)	(2,000)		(2,000)
40-11-5200 Contract Services	(6,677)	(17,310)	(6,026)	(15,000)	(15,000)		(15,000)
40-11-5204 Engineering Services	(4,656)	(53)	-	(10,000)	(15,000)		(15,000)
40-11-5230 Printing and Publishing	(2,952)	(3,036)	(3,458)	(3,500)	(3,500)		(3,500)
40-11-5233 Technology Services	-	(2,668)	(1,574)	(2,000)	(1,000)		(1,000)
40-11-5250 System Analysis	(2,835)	(2,760)	(1,940)	(4,000)	(3,000)		(3,000)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
40-11-5320 Dues, License, Permits	(3,520)	(3,249)	(3,998)	(4,000)	(2,000)		(2,000)
40-11-5342 Conference/Seminar/Training	-	(1,844)	(2,646)	(2,000)	(1,500)		(1,500)
40-11-5344 Travel	-	(186)	-	(200)	-		-
40-11-5413 Telephone	(3,677)	(3,799)	(3,978)	(4,600)	(4,600)		(4,600)
40-11-5415 Utilities	(31,900)	(32,479)	(34,317)	(35,000)	(35,000)		(35,000)
40-11-5504 Repairs - Maintenance	(8,960)	(11,396)	(3,178)	(20,000)	(5,000)		(5,000)
40-11-5540 Treatment System Maintenance	(11,202)	(2,733)	(7,700)	(15,000)	(25,000)		(25,000)
40-11-5541 Collection Mainttence	-	-	-	-	-		-
40-11-5600 Equipment	(4,686)	(289)	-	(26,000)	(26,000)		(26,000)
40-90-9615 PW Expense Allocation	(16,265)	(18,216)	(21,259)	(25,745)	(27,628)		(27,628)
6 Capital Outlay	(38,533)	(39,741)	-	(35,000)	(85,000)		(85,000)
40-80- Capital							
40-80-6000 Capital Outlay	(38,533)	(39,741)	-	(35,000)	(10,000)		(10,000)
40-80-6005 Capital - Master Plan					(75,000)		(75,000)
7 Debt Service	(169,658)	(175,503)	(166,554)	(175,000)	(175,000)		(175,000)
40-82- Debt							
40-82-8040 Debt Principal	(109,193)	(120,081)	(121,024)	(120,000)	(120,000)		(120,000)
40-82-8045 Debt Interest	(60,465)	(55,422)	(45,530)	(55,000)	(55,000)		(55,000)
8 Transfer Out	(76,695)	(70,360)	(81,355)	(104,995)	(115,371)		(115,371)
40-90- Transfer							
40-90-9110 In Lieu of Franchise Fee	(19,490)	(20,008)	(21,764)	(36,538)	(39,500)		(39,500)
40-90-9531 Transfer from WasterWater SDC			-				-
40-90-9610 Overhead Allocation	(57,205)	(50,352)	(59,591)	(68,457)	(75,871)		(75,871)
40-98- Prior Period	-	-		-			-
9 Contingency	-			(748,378)	(627,537)		(627,537)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
40-99- Fund Balance							
40-99-9900 Contingency	-			(748,378)	(627,537)		(627,537)
41 Wastewater SDC	(6,460)	(4,570)	11,087	-	-		-
1 Resource	27,500	20,000	35,000	40,000	70,916		70,916
1 Fund Balance				25,000	35,916		35,916
1 Revenue	27,500	20,000	35,000	15,000	35,000		35,000
41-10- Resources							
41-10-4441 System Development Charges	27,500	20,000	35,000	15,000	35,000		35,000
2 Requirement	(33,960)	(24,570)	(23,913)	(40,000)	(70,916)		(70,916)
6 Capital Outlay	(10,208)	-		(4,000)			-
41-10- Capital							
41-80-6000 Capital Outlay	(10,208)	-		(4,000)			-
8 Transfer Out	(23,752)	(24,570)	(23,913)	(15,000)	(15,000)		(15,000)
41-90- Transfer							
41-90-9750 Debt Service Transfer	(23,752)	(24,570)	(23,913)	(15,000)	(15,000)		(15,000)
41-90-9751 Transfer to Wastewater							-
9 Contingency	-			(21,000)	(55,916)		(55,916)
41-99- Fund Balance							
41-99-9900 Contingency	-			(21,000)	(55,916)		(55,916)
11 Parks SDC					-		-
1 Resource					25,000		25,000
1 Revenue					25,000		25,000
11-10 Parks SDC							
11-10-4431 System Development Charges					25,000		25,000
2 Requirement					(25,000)		(25,000)
9 Contingency					(25,000)		(25,000)
11-99 Fund Balance							
11-99-9900 Contingency					(25,000)		(25,000)
42 Storm-Water SDC					-		-
1 Resource					2,500		2,500
1 Revenue					2,500		2,500
42-10 Storm-Water SDC							
21-10-4431 System Development Charges					2,500		2,500
2 Requirement					(2,500)		(2,500)
9 Contingency					(2,500)		(2,500)

Budget	FY19 Actual	FY 20 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed	Change	FY23 Approved
42-99 Fund Balance							
42-99-9900 Contingency					(2,500)		(2,500)
Grand Total	364,258	182,696	508,891	-	-		-

Net Income	FY19 Actual	FY 20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	Change	FY23 Approved Budget
10 General	148,296	76,727	236,129	(197,746)	98,286		98,286
1 General Revenue	781,424	910,700	971,998	965,895	1,014,351		1,014,351
2 Administration	(263,192)	(272,511)	(311,839)	(375,064)	(351,609)		(351,609)
3 City Services	(264,587)	(361,785)	(200,698)	(437,797)	(341,131)		(341,131)
4 Public Safety	(270,358)	(365,447)	(364,543)	(460,100)	(463,000)		(463,000)
6 Capital Outlay	(16,192)	(5,000)	(50,950)	(128,700)	(20,000)		(20,000)
8 Transfer In	181,201	170,770	192,161	238,020	259,675		259,675
20 Streets	8,624	(92,819)	53,851	3,678	36,598		36,598
1 Revenue	205,412	243,778	262,652	270,000	172,000		172,000
2 Street Operations	(118,923)	(120,233)	(155,812)	(110,396)	(123,883)		(123,883)
6 Capital Outlay	-	(11,500)		-			-
7 Grant	(61,906)	(186,812)	(29,116)	(140,000)			-
8 Transfer In					5,000		5,000
8 Transfer Out	(15,960)	(18,051)	(23,873)	(15,926)	(16,519)		(16,519)
21 Street SDC	28,175	24,000	42,000	(38,950)	20,000		20,000
1 Revenue	33,000	24,000	42,000	15,000	25,000		25,000
6 Capital Outlay	(4,825)	-		(53,950)			-
8 Transfer Out					(5,000)		(5,000)
30 Water	93,131	86,408	(35,641)	(49,172)	(1,016,159)		(1,016,159)
1 Revenue	776,243	870,989	993,251	1,294,166	3,510,003		3,510,003
2 Water Operations	(494,726)	(479,013)	(516,419)	(644,781)	(703,377)		(703,377)
6 Capital Outlay	(230)	(110,412)	(321,380)	(535,458)	(3,649,000)		(3,649,000)
7 Debt Service	(52,813)	(66,000)	(52,364)	(59,000)	(59,000)		(59,000)
8 Transfer In	13,203	13,203	13,203	13,000	13,000		13,000
8 Transfer Out	(148,546)	(142,359)	(151,934)	(117,099)	(127,785)		(127,785)
31 Water SDC	1,875	1,581	12,668	(9,000)	17,000		17,000
1 Revenue	20,328	14,784	25,871	12,000	30,000		30,000
6 Capital Outlay	(5,250)	-	-	(8,000)			-
8 Transfer Out	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)		(13,000)

Net Income	FY19 Actual	FY 20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	Change	FY23 Approved Budget
40 Wastewater	90,617	91,369	188,798	(70,895)	(126,229)		(126,229)
1 Revenue	653,076	666,926	727,406	730,750	791,500		791,500
2 Wastewater Operation	(361,325)	(374,523)	(379,612)	(501,650)	(557,358)		(557,358)
6 Capital Outlay	(38,533)	(39,741)	-	(35,000)	(85,000)		(85,000)
7 Debt Service	(169,658)	(175,503)	(166,554)	(175,000)	(175,000)		(175,000)
8 Transfer In	83,752	84,570	88,913	15,000	15,000		15,000
8 Transfer Out	(76,695)	(70,360)	(81,355)	(104,995)	(115,371)		(115,371)
41 Wastewater SDC	(6,460)	(4,570)	11,087	(4,000)	20,000		20,000
1 Revenue	27,500	20,000	35,000	15,000	35,000		35,000
6 Capital Outlay	(10,208)	-		(4,000)			-
8 Transfer Out	(23,752)	(24,570)	(23,913)	(15,000)	(15,000)		(15,000)
11 Parks SDC					25,000		25,000
1 Revenue					25,000		25,000
42 Storm-Water SDC					2,500		2,500
1 Revenue					2,500		2,500
Grand Total	364,258	182,696	508,891	(366,085)	(923,004)		(923,004)

	FY 20 Actual	FY19 Actual	FY21 Acutal	FY22 Budget	FY23 Proposed Budget	FY23 Approved Budget
Transfers						
10 General	170,770	181,201	192,161	238,020	259,675	259,675
8 Transfer In	170,770	181,201	192,161	238,020	259,675	259,675
10-90-9130 In Lieu of Franchise Fee	22,648	22,128	23,250	40,750	43,750	43,750
10-90-9140 In Lieu of Franchise Fee	20,008	19,490	21,764	36,538	39,500	39,500
10-90-9610 Overhead Allocation	128,114	139,583	-	160,732	176,425	176,425
10-90-9630 Transfer In-Interfund Loan 30	-	-	147,148	-	-	-
10-99-9914 Prior Period Expense	-	-	-	-	-	-
20 Streets	(18,051)	(15,960)	(23,873)	(15,926)	(11,519)	(11,519)
8 Transfer In					5,000	5,000
20-90-9232 Transfer In					5,000	5,000
8 Transfer Out	(18,051)	(15,960)	(23,873)	(15,926)	(16,519)	(16,519)
20-90-9610 Overhead Allocation	(18,051)	(15,960)	(23,873)	(15,926)	(16,519)	(16,519)
21 Street SDC					(5,000)	(5,000)
8 Transfer Out					(5,000)	(5,000)
21-90-9750 Transfer to Street					(5,000)	(5,000)
30 Water	(129,156)	(135,343)	(138,731)	(104,099)	(114,785)	(114,785)
8 Transfer In	13,203	13,203	13,203	13,000	13,000	13,000
30-90-9231 Debt Service Transfer	13,203	13,203	13,203	13,000	13,000	13,000
30-90-9732 Close Debt Fund Loan from WW	-	-	-	-	-	-
8 Transfer Out	(142,359)	(148,546)	(151,934)	(117,099)	(127,785)	(127,785)
30-90-9040 Interfund Loan	(60,000)	(60,000)	(65,000)	-	-	-
30-90-9110 In Lieu of Franchise Fee	(22,648)	(22,128)	(23,250)	(40,750)	(43,750)	(43,750)
30-90-9610 Overhead Allocation	(59,711)	(66,418)	(63,684)	(76,349)	(84,035)	(84,035)
30-99-9914 Prior Period Expense	-	-	-	-	-	-
31 Water SDC	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)	(13,000)
8 Transfer Out	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)	(13,000)
31-90-9750 Debt Service Transfer	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)	(13,000)
40 Wastewater	14,210	7,057	7,558	(89,995)	(100,371)	(100,371)
8 Transfer In	84,570	83,752	88,913	15,000	15,000	15,000
40-90-9241 Debt Service Transfer	24,570	23,752	23,913	15,000	15,000	15,000
40-90-9530 interfund Loan	60,000	60,000	65,000	-	-	-
40-90-9610 Close Debt Fund Cash	-	-	-	-	-	-
8 Transfer Out	(70,360)	(76,695)	(81,355)	(104,995)	(115,371)	(115,371)
40-90-9110 In Lieu of Franchise Fee	(20,008)	(19,490)	(21,764)	(36,538)	(39,500)	(39,500)
40-90-9531 Transfer from WasterWater SDC	-	-	-	-	-	-
40-90-9610 Overhead Allocation	(50,352)	(57,205)	(59,591)	(68,457)	(75,871)	(75,871)
40-99-9914 Prior Period Expense Loan to Water	-	-	-	-	-	-
41 Wastewater SDC	(24,570)	(23,752)	(23,913)	(15,000)	(15,000)	(15,000)
8 Transfer Out	(24,570)	(23,752)	(23,913)	(15,000)	(15,000)	(15,000)
41-90-9750 Debt Service Transfer	(24,570)	(23,752)	(23,913)	(15,000)	(15,000)	(15,000)
41-90-9751 Transfer to Wastewater	-	-	-	-	-	-

Grand Total	0	0	(0)	-	-	-
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Capital Projects	FY19 Actual	FY 20 Actual	FY21Acutal	FY22 Budget	FY23 Proposed Budget	FY23 Approved Budget
10 General	(16,192)	(5,000)	(50,950)	(128,700)	(20,000)	(20,000)
10-80-6001 Capital Outlay - Website	(2,715)	-	-	-	-	-
10-80-6003 Capital Outlay - City Hall Siding	(5,071)	-	-	-	-	-
10-80-6010 Capital Outlay	(8,406)	(5,000)	(50,950)	(128,700)	(20,000)	(20,000)
20 Streets	-	(11,500)		-		-
20-80-6000 Capital	-	(11,500)		-		-
21 Street SDC	(4,825)	-		(53,950)		-
21-80-6000 Capital Outlay	(4,825)	-		(53,950)		-
30 Water	(230)	(110,412)	(321,380)	(535,458)	(3,649,000)	(3,649,000)
30-80-6000 Capital Outlay	-	(21,319)	(22,754)	(292,000)	(249,000)	(249,000)
30-80-6001 Capital Outlay Intake	(230)	(89,093)	(298,625)	(243,458)	(3,400,000)	(3,400,000)
30-80-6002 Capital-GIS Mapping of System	-	-	-	-	-	-
31 Water SDC	(5,250)	-	-	(8,000)		-
31-80-6000 Capital Outlay	(5,250)	-	-	(8,000)		-
40 Wastewater	(38,533)	(39,741)	-	(35,000)	(85,000)	(85,000)
40-80-6000 Capital Outlay	(38,533)	(39,741)	-	(35,000)	(10,000)	(10,000)
40-80-6005 Capital - Master Plan					(75,000)	(75,000)
41 Wastewater SDC	(10,208)	-	-	(4,000)		-
41-80-6000 Capital Outlay	(10,208)	-	-	(4,000)		-
Grand Total	(75,237)	(166,653)	(372,330)	(765,108)	(3,754,000)	(3,754,000)

2022-23						Work		
Personal Service	Salary	Taxes	Benefits	PERS	Comp	Total	To Allocate	
Admin PR	263,000	19,000	69,000	16,500	8,500	376,000	376,000	
Library	65,000	5,500	19,000	3,300	500	93,300		
Museum	-	-	-	-	-	-		
Public Safety	44,000	3,100	24,000	2,100	100	73,300		
Parks	26,500	2,900	8,300	700	200	38,600		
PW PR	301,000	16,500	100,000	17,000	7,800	442,300	442,300	
Sewer	46,000	5,000	11,000	4,000	200	66,200		
Water	106,500	9,000	10,500	12,000	150	138,150	-	
Grand Total	852,000	61,000	241,800	55,600	17,450	1,227,850	818,300	

Employees	FTE	Count
10-18 Public Safety		
Code Enforcement Officer	1.0	1
10-65 Library		
Senior Librarian	0.8	1
Library Assistant	0.3	1
Youth Services	0.2	1
10-66 Parks		
Utility Operator 1	1.0	1
10-70 Admin PR		
City Manager	1.0	1
City Recorder	1.0	1
Finance Manager	1.0	1
10-71 PW PR		
Office Admin 1 (Utility Billing)	0.8	1
Office Coordinator 1	1.0	1
Office Coordinator 1	0.8	1
Public Works Director	1.0	1
Utility Operator 1	1.0	1
30-11 Water		
Water Plant Operator	1.0	1
40-11 Sewer		
Sewer Plant Operator	1.0	1
Grand Total	12.9	15

City of Willamina

Budget Allocations	FY19 Actual	FY 20 Actual	FY21Acutal	FY22 Budget	FY23 Approved Budget
Admin PR	(1)	-	-	-	-
10-70-5002 Admin Allocated Payroll	211,110	230,142	205,159	246,886	270,041
20-11-5002 Admin Allocated Payroll	(24,138)	(32,427)	(33,285)	(24,461)	(25,284)
30-11-5002 Admin Allocated Payroll	(100,454)	(107,265)	(88,791)	(117,274)	(128,626)
40-11-5002 Admin Allocated Payroll	(86,519)	(90,450)	(83,083)	(105,151)	(116,131)
Debt Service	-	-	-	-	-
30-90-9231 Debt Service Transfer	13,203	13,203	13,203	13,000	13,000
31-90-9750 Debt Service Transfer	(13,203)	(13,203)	(13,203)	(13,000)	(13,000)
40-90-9241 Debt Service Transfer	23,752	24,570	23,913	15,000	15,000
41-90-9750 Debt Service Transfer	(23,752)	(24,570)	(23,913)	(15,000)	(15,000)
In Lieu of Franchise	-	-	-	-	-
10-90-9130 In Lieu of Franchise Fee	22,128	22,648	23,250	40,750	43,750
10-90-9140 In Lieu of Franchise Fee	19,490	20,008	21,764	36,538	39,500
30-90-9110 In Lieu of Franchise Fee	(22,128)	(22,648)	(23,250)	(40,750)	(43,750)
40-90-9110 In Lieu of Franchise Fee	(19,490)	(20,008)	(21,764)	(36,538)	(39,500)
Overhead	-	-	-	-	-
20-90-9610 Overhead Allocation	(15,960)	(18,051)	(23,873)	(15,926)	(16,519)
30-90-9610 Overhead Allocation	(66,418)	(59,711)	(63,684)	(76,349)	(84,035)
40-90-9610 Overhead Allocation	(57,205)	(50,352)	(59,591)	(68,457)	(75,871)
10-90-9610 Overhead Allocation	139,583	128,114	147,148	160,732	176,425
PW Expense	(1)	-	-	-	-
10-66-9615 PW Expense Allocation	(397)	(5,150)	-	(619)	(650)
10-72-9615 PW Expense Allocation	39,686	51,499	52,496	61,900	65,000
20-90-9615 PW Expense Allocation	(4,141)	(6,531)	(8,517)	(6,133)	(6,086)
30-90-9615 PW Expense Allocation	(18,885)	(21,602)	(22,720)	(29,403)	(30,636)
40-90-9615 PW Expense Allocation	(16,265)	(18,216)	(21,259)	(25,745)	(27,628)
PW Payroll	2	-	-	-	-
10-66-5001 PW Allocated Payroll	(2,363)	(28,393)	-	(3,240)	(4,423)
10-71-5001 PW Allocated Payroll	236,402	283,930	304,955	324,000	442,300
20-11-5001 PW Allocated Payroll	(24,666)	(36,005)	(49,476)	(32,102)	(41,413)
30-11-5001 PW Allocated Payroll	(112,488)	(119,101)	(131,982)	(153,904)	(208,465)
40-11-5001 PW Allocated Payroll	(96,883)	(100,431)	(123,497)	(134,754)	(187,999)
Grand Total	0	-	-	-	-

Allocate Shared Public Works Expense

	Expense	General	Street	Water	Wastewater
Allocate Shared General Fund Expense	65,000	1%	9%	47%	43%
10-72 PW Expense Shared		650	6,086	30,636	27,628
					65,000

s/b zero

(650)	10-66-9615 PW Expense Allocation
(6,086)	20-90-9615 PW Expense Allocation
(30,636)	30-90-9615 PW Expense Allocation
(27,628)	40-90-9615 PW Expense Allocation
65,000	10-72-9615 PW Expense Allocation

s/b zero

Calculate Proposed Payroll Expense

2022-23

Personal Service	Allocate	Salary	Taxes	Benefits	PERS	Work Comp	Total
Admin PR	Allocate	263,000	19,000	69,000	16,500	8,500	376,000
Library		65,000	5,500	19,000	3,300	500	93,300
Museum		-	-	-	-	-	-
Public Safety		44,000	3,100	24,000	2,100	100	73,300
Parks		26,500	2,900	8,300	700	200	38,600
PW PR - shared	Allocate	301,000	16,500	100,000	17,000	7,800	442,300
Sewer - assigned		106,500	9,000	10,500	12,000	150	138,150
Water - assign		46,000	5,000	11,000	4,000	200	66,200
Grand Total		852,000	61,000	241,800	55,600	17,450	1,227,850

Allocation Admin Payroll Expense

	General	Street	Water	Wastewater	to Allocate
10-70-5002 Admin Allocated Payroll	28%	7%	34%	31%	100%
	105,959	25,284	128,626	116,131	376,000

Do Not Post General

(25,284)	20-11-5002 Admin Allocated Payroll
(128,626)	30-11-5002 Admin Allocated Payroll
(116,131)	40-11-5002 Admin Allocated Payroll
270,041	10-70-5002 Admin Allocated Payroll

s/b zero

Allocation Public Shared Payroll

	General	Street	Water	Wastewater	to Allocate
10-71-5001 PW Allocated Payroll	1%	9%	47%	43%	100%
	4,423	41,413	208,465	187,999	442,300

4,423	10-66-5001 PW Allocated Payroll
41,413	20-11-5001 PW Allocated Payroll
208,465	30-11-5001 PW Allocated Payroll
187,999	40-11-5001 PW Allocated Payroll
(442,300)	10-71-5001 PW Allocated Payroll

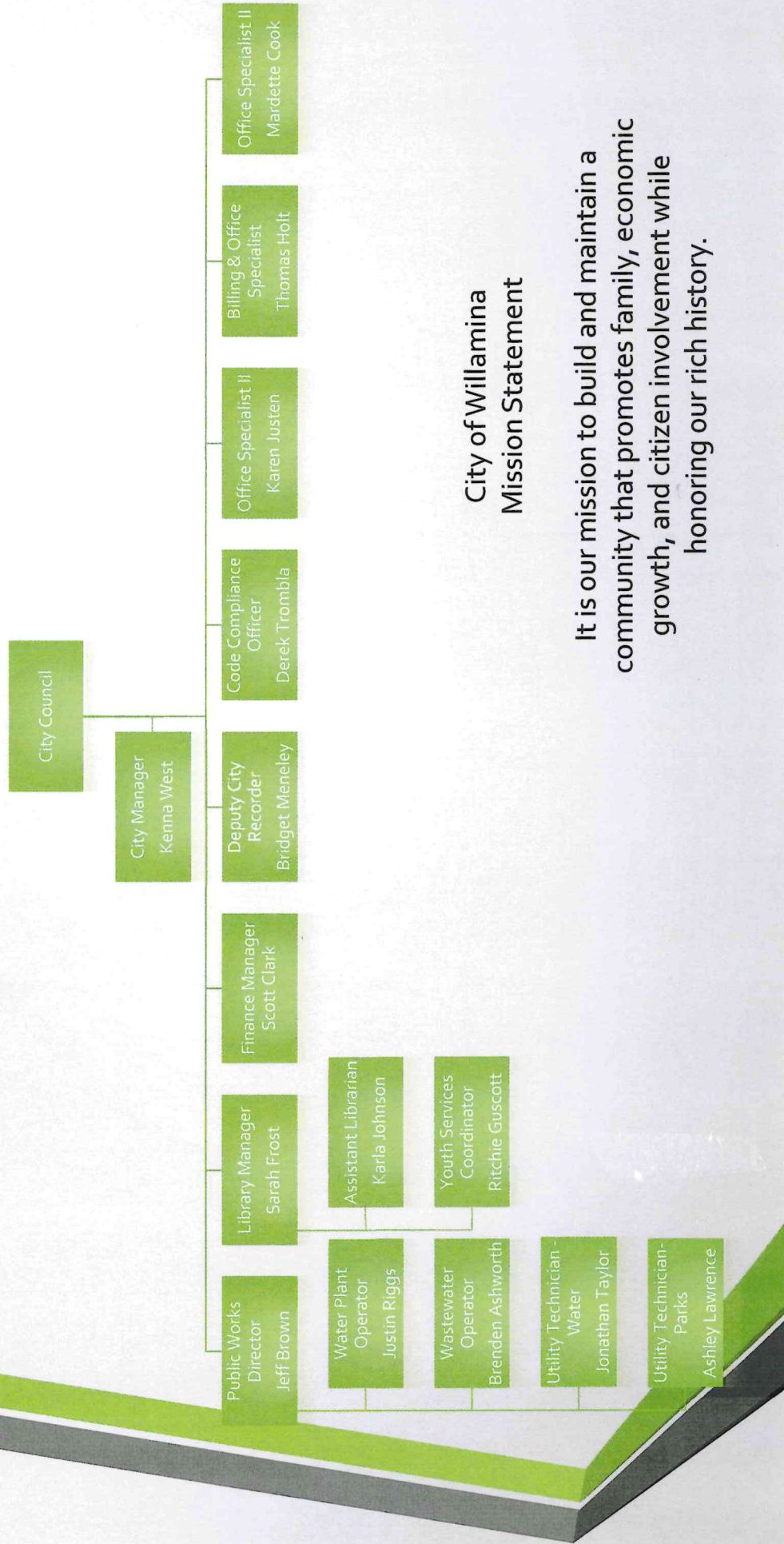
s/b zero

In Lieu of Franchise Fee

	Revenue	Rate	Fee
30-10-4330 Water Revenue	875,000	5%	(43,750)
40-10-4340 Wastewater Revenue	790,000	5%	(39,500)
			43,750
			39,500

(43,750)	30-90-9110 In Lieu of Franchise Fee
(39,500)	40-90-9110 In Lieu of Franchise Fee
43,750	10-90-9130 In Lieu of Franchise Fee
39,500	10-90-9140 In Lieu of Franchise Fee

City of Willamina Organization Chart



City of Willamina Mission Statement

It is our mission to build and maintain a community that promotes family, economic growth, and citizen involvement while honoring our rich history.

APPENDIX

**Willamina City Council
Special Meeting
Tuesday, June, 21, 2022 at 6:00 PM**

**West Valley Fire Station
825 NE Main St.
Willamina, OR 97396**

Zoom access information can be found on the second page of the Agenda for those community members and interested parties who would like to attend via Zoom.

AGENDA

CALL TO ORDER

ROLL CALL

FLAG SALUTE

AGENDA ADDITIONS, DELETIONS, AND CORRECTIONS

PUBLIC INPUT – BUSINESS FROM THE AUDIENCE

Public Input: Presentations not scheduled on the Agenda are limited to three (3) minutes. Longer presentations should be submitted to the City Recorder prior to the meeting.

CORRESPONDENCE – None

PRESENTATIONS –

1. Swearing in Vickie Hernandez

CONSENT AGENDA - None

PUBLIC HEARINGS -

Open the Public Hearing

1. Public Hearing on the Use of State Revenue Sharing Funds in Fiscal Year 2022-2023 Budget

Close the Public Hearing - Open the Public Hearing

2. Budget Hearing to obtain public comment on the Budget for the fiscal year beginning July 1, 2022 as approved by the Budget Committee on May 18, 2022 (2022-2023 Budget Document is a separate handout)

Close the Public Hearing



Mayor Robert Burr

Council Members:

Rita Baller, Council President
 Craig Johnson
 Ila Skyberg
 Barry Wilson
 April Wooden

City Management:

City Manager: *Kenna L. West*
 Finance Manager: *Scott Clark*
 Public Works Director: *Jeff Brown*
 Library Director: *Sarah Frost*

WILLAMINA BUDGET COMMITTEE MEETING AGENDA

Public attendance will be allowed in person or via our virtual platform.

Dial-in number (US): (669) 900-6833

Access code: 728171

Online meeting ID: 870 1844 5282

Join the online meeting: <https://us06web.zoom.us/j/87018445282?pwd=VEhyZFRsSnA5OEdiZXRhVm54d3B6QT09>

**WEST VALLEY FIRE DISTRICT
 825 NE Main St.
 WEDNESDAY, MAY 18, 2022
 6:00 PM**

Governing Body:

City of Willamina Mayor	Bob	Burr
City of Willamina City Council	Rita	Baller
City of Willamina City Council	Barry	Wilson
City of Willamina City Council	Craig	Johnson
City of Willamina City Council	Ila	Skyberg
City of Willamina City Council	April	Wooden

Staff:

City Manager	Kenna	West
Finance Manager	Scott	Clark
Deputy City Recorder	Bridget	Meneley

Budget Committee Members:

Budget Committee	Laurie	Toney
Budget Committee	Phillip	Lybarger
Budget Committee	Monique	Keeling
Budget Committee	Katie	Vinson
Budget Committee	Dawn	Owings
Budget Committee	Jaime	VanDenBosch
Budget Committee	Gregg	Kruchok

- I. Roll Call
- II. Selection of Chairperson
- III. Approval of the Minutes from May 26, 2021 Budget Committee Meeting
- IV. Public Hearing
 - a. The Budget Committee will conduct a Public Hearing on possible uses of State Revenue Sharing Funds in the FY 2022-2023 Proposed Budget
- V. Presentation of the Budget Message
- VI. FY 2022-2023 Budget Deliberations
- VII. FY 2022-2023 Budget Approval – Motion to approve the property tax amount and the budget
- VIII. Adjourn

Persons with hearing, visual or manual impairments who wish to participate in the meeting should contact the City of Willamina at least 48 hours prior to the meeting date in order that appropriate communication assistance can be arranged. The City of Willamina Council Chambers are accessible to the disabled. Please let us know if you need any special accommodations to attend this meeting.

An Equal Opportunity Employer

411 N.E. "C" Street, Willamina, Oregon 97396-2783 Telephone: (503) 876-2242 / Fax: (503) 876-1121
www.willaminaoregon.gov

City of Willamina
Minutes of the One a Year Meeting of the City of Willamina Budget Committee
Wednesday May 26, 2021
6:00 PM

Location of Meeting:

West Valley Fire Station
825 NE Main Street
Willamina, Oregon 97396

Present at Meeting:

Mayor Bob Burr
Council President Rita Baller
Councilor Barry Wilson
Councilor Craig Johnson
Councilor Theresa McKnight
Councilor April Wooden
Budget Committee Chair Laurie Toney
Budget Committee Phillip Lybarger
Budget Committee Monique Keeling
Budget Committee Dawn Ownings
Budget Committee Jaime VanDenBosch (left due to family emergency at 7:00PM)
Budget Committee Greg Kruchok
Finance Manager Scott Clark
City Manager Kenna West
Deputy City Recorder Bridget Meneley

Absent from Meeting: Councilor Theresa McKnight (excused absence.)

Chair Laurie Toney called the 2021-2022 Budget Committee Meeting to order at 6:34PM on May 26, 2022. Chair Toney Led in the flag salute. Deputy City Recorder Bridget Meneley took roll call and a quorum was present.

I. Approval of Agenda

The agenda for the meeting was distributed and unanimously approved.

II. Review of Previous Minutes

The minutes of the previous meeting were reviewed and unanimously approved.

III. Consideration of Open Issues

1. Selection of Chairperson –
Current Chair Laurie Toney call for the 2021- 2022 Budget Committee Chair nominations.

MOTION: Budget Committee Member Owings nominated Laurie Toney to continue as Chair. Budget Committee Member Keeling seconded the motion. Motion carried with a unanimous vote.

2. Approval of the Minutes from May 26, 2021 Budget Committee Meeting

MOTION: City of Willamina Mayor Burr moved to approve the meeting minutes from May 26, 2021. Budget Committee Member Owings seconded the motion. Motion carried with a unanimous vote.

3. Committee Chair Laurie Toney opened the Public Hearing and read from the public hearing script at 6:37 PM. No audience comments.

MOTION: Committee Chair Toney moved to approve accepting State Shared Revenue Fund and placing it in the Gender Fund. Budget Committee Member Owings seconded the motion. Motion carried with a unanimous vote.

Committee Chair Toney invited the City Manager and 2021-2022 Budget Officer to read the Budget Message for FY 2021-2022.

4. Budget Officer West presented Budget Message which was read in its entirety and pausing in section to add background information:

Budget Officer West moved to the detail budget line items in each fund summarizing and providing information as needed. Focusing on explanations of increases or decreases to specific items.

Discussions: Inquiries about the State Cigarette Tax, ARP Funds, gas-oil increases/decreases may require a supplemental budget, Capital Outlay to include cameras and lighting, the cemetery and parking, gates, property lines. Streets and how are they prioritized, City Manager works with the engineers to outline information in the Capital Improvement plan, grants, and the cost of paving streets. Water intake project discussion and how landlord/tenant obligations are handled. Sewer issues with tree roots on Hill and Cherry Streets. New Development code discussions and cottage cluster possibilities. Concerns about the embankment at the Hampton Pond and can that be placed in the budget. Code enforcement discussion.

5. FY 2021-2022 Budget Deliberations – no audience participation.

6. FY 2021-2022 Budget Approval –

MOTION: City of Willamina Mayor Burr moved to adopt the FY 2021-2022 budget as presenting including the property tax amount. Budget Committee Member Owings seconded the motion. Motion carried with a unanimous vote.

MOTION: City of Willamina Mayor Burr moved to adjourn the meeting at 8:15 PM. Budget Committee Member Vinson seconded the motion. Motion carried with a unanimous vote.

IV. Agenda and Time of Next Meeting

The next meeting will be held at 6:00 PM on June 14, 2022 at:
West Valley Fire Station
825 NE Main Street
Willamina, Oregon 97396

Community members invited to participate via Zoom – link will be provided at www.willaminaoregon.gov

The meeting was adjourned at 8:17pm by Committee Chair Toney.

Minutes submitted by Deputy City Recorder Bridget Meneley

Minutes approved by Committee Chair (to be appointed at the meeting)

Persons with hearing, visual or manual impairments who wish to participate in the meeting should contact the City of Willamina at least 48 hours prior to the meeting date in order that appropriate communication assistance can be arranged. The City of Willamina Council Chambers are accessible to the disabled. Please let us know if you need any special accommodations to attend this meeting.

**WILLAMINA ECONOMIC IMPROVEMENT DISTRICT
FY 2022/2023 EID ASSESSMENT**

Properties in the City of Willamina which are zoned "commercial" or "industrial" assessed as follows :

Fully benefited commercial property – ¼ of 1.0% of assessed value ;

Commercial properties on side streets – 1/8 of 1.0% of assessed value;

Commercial properties in industrial area – 1/8 of 1.0% of assessed value; and

Commercial properties that also include resident property – prorated .

(Assessed values are the latest available from the County Assessor's Offices as of 5/10/2022)

The Willamina Business Group recommended a maximum amount billed to any one person of \$500.

And a minimum amount to any one person of \$50.00 (See Ord #659, adopted 12/10/2015)

Addresses updated 05/13/22

Ordinance 685 passed by the City Council of the City of Willamina 12/08/2020 renewing District through 12/31/2025

Mailing Address	Tax Lot No.	Assessed Value	Tax Amount	Short Name	Owner	Rate	Situs Address	Yamhill County Assessor's Account Number
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03800	\$ 25,277.00	\$ 31.60	Skyberg's back storage/parking lot	Skyberg, Randall*	Side Street -1/8	0 N B Street	242035
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03001	\$ 12,632.00	\$ 15.79	Skyberg's storage lot behind the thriftstore	Skyberg, Randall*	Side Street -1/8	0 N B Street	528610
41100 SW TINDLE CREEK RD WILLAMINA OR 97396	R6701DA 03000	\$ 68,840.00	\$ -	Non-Profit Tina Miller Thrift Store	Vinson, Katie & Meredith Schaefer*	Com-Full Ben.	105 NW Main St	241884
41100 SW TINDLE CREEK RD WILLAMINA OR 97396	R6701DA 02300	\$ 309,443.00	\$ 500.00	Willamina Merchants/Apartments	Wildwood Services, Katie Vinson*	Com-Full Ben. 1/2 Res	110 NE Main St	242204
487 SW MT JEFFERSON ST MCMINNVILLE OR 97128	R6701AC 13500	\$ 435,218.00	\$ 500.00	Willamina Select Market	Barpol, Johal*	Com-Full Ben.	112 NW 1st St	241955
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03200	\$ 133,337.00	\$ 333.34	Skyberg's Lumber & Hardware	Skyberg, Randall & Ila*	Com-Full Ben.	121 NE Main St	242197
PO BOX 867 WILLAMINA OR 97396	R6701DA 02400	\$ 27,096.00	\$ 50.00	Shirley's Hair	Currier, Shirley **	Com-Full Ben. 1/2 Res	130 NE Main St	242124
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03300	\$ 84,779.00	\$ 105.97	Skyberg's Lumber & Hardware/Appartment	Skyberg, Randall*	Com-Full Ben. 1/2 Res	131 NE Main St	242044
PO BOX 349 WILLAMINA OR 97396	R6701AC 13600	\$ 323,496.00	\$ 377.95	Coyote Joe's	Frownfelter Trusts*	Com-Full Ben.	142 NW Main St	241973
1232 NW OAKMONT CT MCMINNVILLE OR 97128	R6701AC 13300	\$ 78,766.00	\$ 98.46	Augie F	Frownfelter Trusts*	Side Street -1/8	149 NW 1st St.	241143
487 SW MT JEFFERSON ST MCMINNVILLE OR 97128	R6701AC 13400	\$ 19,615.00	\$ -	Barpol, Johal/JIPR LLC	Barpol, Johal/JIPR LLC*	Com-Full Ben.	NW Main St	241447
41100 SW TINDLE CREEK RD WILLAMINA OR 97396	R6701DA 02500	\$ 98,335.00	\$ -	Wildwood Hotel, LLC. Caf� & Hotel	Haller, Matthew (Yamhill County shows Katie V. & Meredith Kendal-Shaefer)*	Com-Full Ben.	150 NE Main St	241982
PO Box 1232, WILLAMINA, OR 97396	R6701DA 03500	\$ 110,241.00	\$ 137.80	Greg Kruchok	Kruchok, Greg	Com-Full Ben. 1/2 Res	157 NE Main St	241964
PO BOX 998 WILLAMINA OR 97378	R6701DA 02600	\$ 17,997.00	\$ 50.00	Center Market	Raman Inc., Singh, Badahur**	Com-Full Ben.	180 NE Main St	242099
PO BOX 998 WILLAMINA OR 97396	R6701DA 02700	\$ 116,967.00	\$ 292.42	Center Market	Raman Inc., Singh, Badahur	Com-Full Ben.	180 NE Main St	242142
1656 Sagewood St, Richland WA 99352	R6701DA 03600	\$ 144,725.00	\$ 361.81	Dillons Bar & Grill	Kelly, Danile (Yamhill County shows Lori L. Samander as the owner)	Com-Full Ben.	181 NE Main St	241946
*PO BOX 97 WILLAMINA OR 97396	R6701DA 08100 A01	\$ 169,504.00	\$ 211.88	PEP - Pacific Pride Property	Jenne, Ralph	Side Street -1/8	182 NE Water St	515173
*PO BOX 97 WILLAMINA OR 97396	R6701DA 08100	\$ 29,742.00	\$ 50.00	PEP - Pacific Pride Property	Jenne, Ralph**	Side Street -1/8	182 NE Water St	242017
PO Box 557 Willamina Oregon 97396	R6701DD 00500	\$ 220,548.00	\$ 13.30	Skyberg	Skyberg, Randall & Ila*	Res-Com Full Ben.	188 SE Main St	239682
439 NE CENTER ST SHERIDAN OR 97378	R6701DA 04700	\$ 111,917.00	\$ 139.90	Piontek Bakery	Piontek, Ken	Side Street -1/8	212 NE D St	239227
PO BOX 37 WILLAMINA OR 97396	R6701DA 01300	\$ 229,615.00	\$ 500.00	Quick Check Records Inc	Burr, Robert*	Com-Full Ben.	212 NE Main St	242151

PO BOX 37 WILLAMINA OR 97396	R6701DA 01400	\$ 27,402.00	\$ -	Lot 6 - Block 3 next to 212 NE Main	Burr, Robert*	Com-Full Ben.	Lot 6 - Block 3; next to 212 NE Main	242231
PO BOX 97 WILLAMINA OR 97396	R6701DA 03700	\$ 89,861.00	\$ 112.33	PEP - Office	Jenne, Ralph	Side Street -1/8	241 NE C Street	242240
PO Box 482 Willamina Oregon 97396	R6701DB 00600	\$ 54,574.00	\$ -	Hair Salon	Vinson, Katie*	Com-Full Ben.	245 SW Lamson St	241811
39195 SW Oak Lane Willamina, Oregon 97396	R6701AC 13800	\$ 37,348.00	\$ 93.37	O'Neil Construction - Office	O'Neil, Brian	Com-Full Ben.	250 NW Main Street	238763
39195 SW Oak Lane Willamina, Oregon 97396	R6701AC 13900	\$ 40,803.00	\$ 102.01	O'Neil Construction - lot	O'Neil, Brian	Com-Full Ben.	250 NW Main Street	238941
PO Box 482 Willamina Oregon 97396	R6701DA 01500	\$ 56,948.00	\$ -	Retail space/Massage	Vinson, Katie*	Com-Full Ben.	252 NE Main St	242366
6113 SE 45TH AVE, PORTLAND, OR 97206	R6701DA 01700	\$ 107,126.00	\$ 133.91	Odd Fellows Pizza and Apts.	Harding, Karen	Com-Full Ben. 1/2 Res	282 NE Main St	242106
39201 COAST CREEK RD. WILLAMINA OR 97396	R6701DA 01600	\$ 19,110.00	\$ 50.00	Small Building next to Odd Fellows at 282 NE Main	Harding, Karen**	Com-Full Ben.	Small Building next to Odd Fellows at 282 NE Main	242133
PO BOX 195 WILLAMINA OR 97396	R6701DB 00701	\$ 56,665.00	\$ 141.66	Willamina Saw Service	Pratt, Charles E	Com-Full Ben.	285 SW Main St	480465
740 SE MEADOWS LOOP SHERIDAN OR 97378	R6701DA 04500	\$ 111,546.00	\$ 278.87	Best Stop Market	B D Badla, LLC C/O Gurmit Kaur	Com-Full Ben.	313/317 NE Main St	238870
25850 Salmon River Hwy Willamina OR 97396	R6701DA 00500	\$ 323,832.00	\$ 500.00	Hofenbrendl Realty	Hofenbrendl, Barb*	Com-Full Ben.	322 NE Main St	238790
PO BOX 53 WILLAMINA OR 97396	R6701DA 02200	\$ 66,486.00	\$ 83.11	Previously owned by the City & was exempt; Now taxable	Willamina Civic Club Inc.	Side Street -1/8	340 N B St.	242311
PO BOX 130 WILLAMINA OR 97396	R6701DA 02100	\$ 17,277.00	\$ 50.00	Kendall	Kendall, Matthew K**	Side Street -1/8	352 NE B St	242302
2710 NE CORA DR MADRAS OR 97741	R6701DA 05100	\$ 125,683.00	\$ 500.00	Slow Train	Maben Family Trust	Com-Full Ben.	371 NE Main St	240251
PO BOX 37 WILLAMINA OR 97396	R6701DA 01000	\$ 12,379.00	\$ -	Lot 2 Block 3 near the Library	Burr, Robert*	Side Street -1/8	Near 382 NE 1st St.	241866
2710 NE CORA DR MADRAS OR 97741	R6701DA 05000	\$ 102,697.00	\$ -	Vacant Building/Risceeuw Logging	Maben Family Trust	Com-Full Ben.	391 NE Main St	239414
PO BOX 10 WILLAMINA, OR 97396	R6701DA 05200	\$ 123,353.00	\$ 154.19	H&R Block/Exp	Peterson Living Trust, George & Linda Peterson Trustees.	Com -Full Ben. 1/2 Res	421 NE Main St	240144
PO Box 203 Willamina, Oregon 97396	R6701AD 10000	\$ 291,587.00	\$ -	Car Wash/Pet Wash/Storage	Barpol, Johal/IAJR LLC*	Com-Full Ben.	450 NE Main St	239049
3620 NW WESTSIDE RD MCMINNVILLE, OR 97128	R6701DA 05300	\$ 63,267.00	\$ 158.17	G&M Insurance	Gregport Land & Investments	Com-Full Ben.	451 NE Main St	239986
PO BOX 645 WILLAMINA OR 97396	R6701DD 03200	\$ 169,777.00	\$ 424.44	Willamina Automotive	Priester, Levi	Com-Full Ben.	452 SE Main St	240812
PO BOX 98 SHERIDAN OR 97378	R6701DA 06400	\$ 264,582.00	\$ 330.73	Hampton Industrial Saw	Wagner, Eric & Jann 2010 Trust	Indus-1/8	460 NE Yamhill St	243668
1650 NW SUNDIAL RD TROUDALE OR 97060	R6701DB 00200	\$ 665,955.00	\$ 500.00	Walsh Trucking	Walsh Holdings LLC, Cal Clarke*	Indus-1/8	499 NW Main St	239076
DG RETAIL LLC 100 MISSION RIDGE ATTN: TAX DEPARTMENT GOODLETTSVILLE TN 37072	R6701DA 09900	\$ 802,539.00	\$ 500.00	Dollar General	Dollar General*	Com-Full Ben.	511 NE Main St	712102
ATTN: TAX DEPARTMENT GOODLETTSVILLE TN 37072	R6701DA 05800		\$ -	Dollar General	Dollar General*	Com-Full Ben.	511 NE Main St	
DG RETAIL LLC 100 MISSION RIDGE ATTN: TAX DEPARTMENT GOODLETTSVILLE TN 37072	R6701DA 06000		\$ -	Dollar General	Dollar General*	Com-Full Ben.	511 NE Main St	

2520 FOOTHILL BLVD PASS, OREGON 97526	GRANTS	R6701AD 08900	\$ 999,960.00	\$ 500.00	Willamina Shell	Colvin Oil I LLC	Com-Full Ben.	692 NE Main St***	238825
PO Box 303 Willamina, Oregon		R6701BD 05700	\$ 368,841.00	\$ 500.00	Storage Units - Storage Etc	Attebery, Martin W.*	Com-Full Ben.	864 NW Main Street	238905
Total Polk County			\$ -	\$ -	*Property(ies) assessed at maximum of \$500				
Total Yamhill County			\$ 7,767,688.00	\$ 8,882.98	**Property(ies) assessed at minimum of \$50				
			\$ 7,767,688.00	\$ 8,882.98	***Tax Lot #R6701AD 09000 has been combined with R6701AD 08900 (Willamina Shell)				
			<i>Total Assesed Values</i>	<i>Total Tax</i>					

* Accounts removed - residential within the EID, no businesses.

Mailing Address	Tax Lot No.	Assessed Value	Tax Amount	Short Name	Owner	Rate	Situs Address	Yamhill County Assessor's Account Number
PO BOX 219 WILLAMINA OR 97396	R6701DD 01400	\$ 127,974.00	\$ 159.97	House/Buisness (old piano place)	Grisson, Jeffrey & Brandianne	Com -Full Ben. 1/2 Res	286 SE Main st	239824
1425 SW Hayter St, Dallas, OR 97338	R6701DB 01501	\$ 112,987.00	\$ 141.23	House/Buisness	A Blair Family Properties LLC.	Res-Com Full Ben.	329 SW Main St	482485
PO BOX 98 SHERIDAN OR 97378	R6701DA 06400	\$ 60,508.00	\$ 75.64	MH - Caretaker Building fo 460 NE Yamhill	Wagner, Eric & Jann 2010 Trust	Indus-1/8	550 NE Yamhill St	523837
Originally Listed as DG but this is a residence	R6701DA 06200	\$ 133,500.00	\$ -	Dollar General	Dollar General*	Com-Full Ben.	621 NE Main St	239389
Originally Listed as DG but this is a residence	R6701DA 06101		\$ -	Dollar General	Dollar General*	Com-Full Ben.	621 NE Main St	

* Accounts below - explanation of taxed amounts up to the max per individual business owner total \$500

121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03800	\$ 25,277.00	\$ 31.60	Skyberg's back storage/parking lot	Skyberg, Randall	Side Street -1/8	0 N B Street	242035	
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03001	\$ 12,632.00	\$ 15.79	Skyberg's storage lot behind the thriftstore	Skyberg, Randall	Side Street -1/8	0 N B Street	528610	
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03200	\$ 133,337.00	\$ 333.34	Skyberg's Lumber & Hardware	Skyberg, Randall & Ila	Com-Full Ben.	121 NE Main St	242197	
121 NE MAIN ST WILLAMINA OR 97396	R6701DA 03300	\$ 84,779.00	\$ 105.97	Skyberg's Lumber & Hardware/Appartment	Skyberg, Randall	Com-Full Ben. 1/2 Res	131 NE Main St	242044	
PO Box 557 Willamina Oregon 97396	R6701DD 00500	\$ 220,548.00	\$ 13.30	Skyberg	Skyberg, Randall & Ila*	Res-Com Full Ben.	188 SE Main St	239682	
			\$ 500.00						

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MAY 05 2022

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00 "EXHIBIT A"

PUBLIC NOTICE

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the City of Willamina, Yamhill County and Polk County, State of Oregon, on the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon. The meeting will take place on Wednesday, April 27, 2022 at 6:00pm. The purpose of the meeting is to receive comment from the public on the budget. This is a public meeting where deliberations of the Budget Committee will take place. The meeting can be attended via remote access, the link and phone number are on the City of Willamina website at www.willaminaoregon.gov. An additional meeting will be held at 6:00pm on Wednesday May 18, 2022 at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon. A copy of the budget document may be inspected or obtained on or after April 27, 2022 on the City of Willamina website www.willaminaoregon.gov or at the City of Willamina City Hall at 411 NE "C" Street, between the hours of 8:00am and 4:00pm NR Published March 29, April 26, 2022.

News-Register


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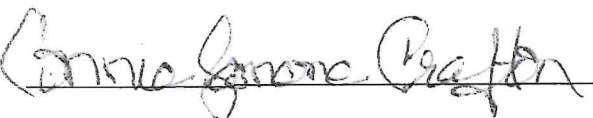
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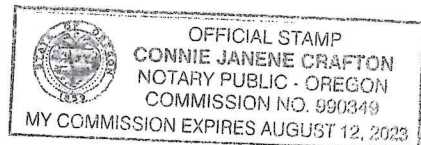
STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **City of Willamina - Public Notice April 27, 2022
Budget Committee Meeting - - March 29 April 26,
2022**
Subscribed and sworn before me this **5/3/2022** .





Notary Public for Oregon
My Commission Expires 08/12/2023



Bridget Meneley

From: Bridget Meneley
Sent: Wednesday, April 13, 2022 10:32 AM
To: Ashley Lawrence
Subject: FW: Budget Committee Notice of Meeting Dates

Hello Ashley –

May we please have this posted to the City of Willamina Website?

Thank you

*Bridget Meneley
City of Willamina
Deputy City Recorder/Planning Clerk*

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the City of Willamina, Yamhill County and Polk County, State of Oregon, on the budget for the fiscal year July 1, 2022 to June 30, 2023, will be held at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon. The meeting will take place on Wednesday, April 27, 2022 at 6:00pm. The purpose of the meeting is to receive comment from the public on the budget. This is a public meeting where deliberations of the Budget Committee will take place. The meeting can be attended via remote access, the link and phone number are on the City of Willamina website at www.willaminaoregon.gov. An additional meeting will be held at 6:00pm on Wednesday May 18, 2022 at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon. A copy of the budget document may be inspected or obtained on or after April 27, 2022 on the City of Willamina website www.willaminaoregon.gov or at the City of Willamina City Hall at 411 NE "C" Street, between the hours of 8:00am and 4:00pm
NR Published March 29, 2022 and April 26, 2022.

*Bridget Meneley
City of Willamina
Deputy City Recorder/Planning Clerk
825 NE Main Street
Willamina, Oregon 97396
503.876.2242*

PUBLIC RECORDS LAW DISCLOSURE

This e-mail is a public record of the City of Willamina and is subject to public disclosure unless exempt from disclosure under Oregon Public Records Law. This email is subject to the State Retention Schedule.



Important Notices

NOTICE OF SPECIAL MEETING

WEST VALLEY FIRE DISTRICT BOARD

WEDNESDAY, MAY 11, 2022 @ 6:00 PM

The West Valley Fire Board will hold a Special Meeting on Wednesday, May 11, 2022 at 6:00 pm at the West Valley Fire District Fire Hall at 825 Main Street, Willamina.

The Agenda can be found [HERE](#) (when available).

You can join the meeting via Zoom [HERE](#)

Date Posted 5/6/2022

✂ Notice of Regular Budget Committee Meeting ✂

Wednesday April 27th, 2022 @ 6 pm

A public meeting of the Budget Committee of the City of Willamina, Yamhill County and Polk County, State of Oregon, on the budget for the fiscal year July 1, 2022 to

June 30, 2023, will be held at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon.

The meeting will take place on **Wednesday, April 27, 2022 at 6:00pm**. The purpose of the meeting is to receive comment from the public on the budget. This is a public meeting where deliberations of the Budget Committee will take place. The meeting can be attended via remote access, the link and phone number are on the City of Willamina website at www.willaminaoregon.gov.

An additional meeting will be held at 6:00pm on **Wednesday May 18, 2022** at West Valley Fire District Station 8, 825 NE Main Street, Willamina, Oregon. A copy of the budget document may be inspected or obtained on or after April 27, 2022 on the City of Willamina website www.willaminaoregon.gov or at the City of Willamina City Hall at 411 NE "C" Street, between the hours of 8:00am and 4:00pm

*** NR Published March 29, 2022 and April 26, 2022. ***

*** Originally posted 4/15/2022 - Reposted 5/12/2022**

**Notice of WVFD Budget Committee Meeting
Thursday May 19th @ 6:00 pm**

A public meeting of the Budget Committee of the West Valley Fire District, Polk and Marion Counties, and the State of Oregon to discuss the budget for the fiscal year, July 1 2022 - June 30, 2023.

Will be held at the West Valley Fire District - 825 NE Main Street, Willamina OR.

You can find more information [HERE](#)

Date Posted: 4/27/2022

**NOTICE OF SUPPLEMENTAL BUDGET
PUBLIC HEARING
May 10, 2022 at 6:00 pm**