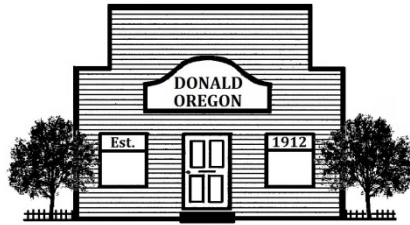


# DONALD OREGON



Photo by Randi Meadors

## Adopted Budget 2023 - 2024



# Budget Committee

## Elected Members

Mayor Rick Olmsted

President Gerry Waller

Councilor Mark Buzzard

Councilor Sheryl Glenn

Councilor Jan Olsen

Councilor Neil Strathdee

Vacant

## Citizen Members

Toshia Weese (23-24)

Vacant (23-24)

Cindy Johnson (24-25)

Jennifer Strathdee (24-25)

Vacant (24-25)

Vacant (25-26)

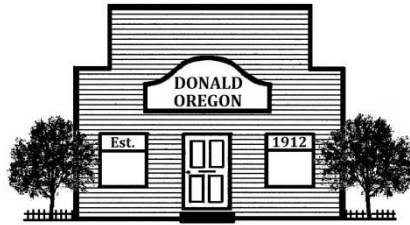
Vacant (25-26)

## Staff Members

Eric Underwood, City Manager and Budget Officer

Alonso Limones, Public Works Director

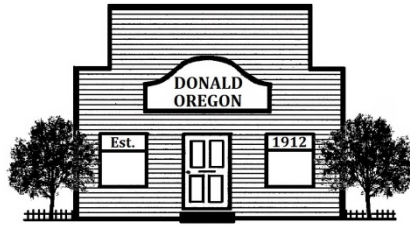
Lisa Hassel, Accountant



# Table of Contents

- Budget Calendar
- Budget Message
- Organizational Chart
- Budget Overview
- Adopted Budget
  - General Fund: Administration, Planning and Building, Public Safety, Parks and Community Development
  - Street Fund
  - Stormwater Fund
  - Debt Service Fund
  - Water Fund
  - Sewer Fund
  - System Development Fund – Water
  - System Development Fund – Sewer
  - System Development Fund – Park
  - System Development Fund – Stormwater
  - System Development Fund – Transportation
- Transfer Schedule
- Notice of Budget Hearing: LB-1
- Resolutions
- Certification: Intent to Impose Tax: LB-50

10710 Main Street NE \* PO Box 388  
Donald, Oregon 97020  
503-678-5543  
[www.donaldoregon.gov](http://www.donaldoregon.gov)



# Budget Calendar

1. Council to appoint Budget Officer January 10
2. Budget Calendar submitted to Council for review February 14
3. Prepare Proposed Budget March – May
4. Council to appoint Budget Committee Members March 14
5. Budget Training Session May 3
6. Send Budget Committee Meeting notice to Pamplin Media May 4
7. Publication date: May 5
  - 1<sup>st</sup> Notice of Budget Committee Meeting on City website
8. Publication date: May 10
  - 2<sup>nd</sup> Notice of Budget Committee Meeting in Woodburn Independent
9. Proposed Budget delivered to Committee Members and posted on website May 19
10. Budget Committee Meeting (schedule subsequent meetings if needed) May 23 at 6:00pm
11. Send Notice of Budget Hearing (LB-1) to Pamplin Media for publishing May 25
12. Publication date: Notice of Budget Hearing in the Woodburn Independent May 31
13. Budget Hearing June 13 at 6:45pm
  - Enact resolutions to adopt budget, make appropriations and impose tax
14. Submit resolution and LB-50 to Marion County by July 15
15. Submit State Share Revenue documents to Dept. of Administrative Services by July 30
16. Send copy of Adopted Budget to Marion County by September 30

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# CITY OF DONALD

## City Manager's 2023-2024 Budget Message

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### **Honorable Mayor, City Council, Budget Committee, and Community Members:**

If I were to assign a theme to sum of the work of the City for the past year, it would be Moving Forward. Our organization addressed challenges head-on, taken advantage of opportunities, and has completed major projects. Donald continues to be a city that epitomizes the art of doing more with less, knowing that it requires a formula of collaboration, innovative thinking, and the alignment of staff and leadership. Innovation and collaboration are exemplified in our pursuit of resources for critical infrastructure and essential services. Donald is fortunate to have such a culture in this world of rapid change and ever-increasing unpredictability. Sustainability in the provision of services for the well-being of our community remains of primary importance.

Balancing the budget is required by State law and is the ultimate goal of a municipality. In essence, a budget is a roadmap that outlines a path of where the City has been, where it will go, and how bumpy (or smooth) the roads will be along the way. The budget document is intended to serve four main purposes:

- ❖ To define public policy set forth by the City Council and as seen in their goals.
- ❖ To serve as a guide for management to aid in the control of financial resources.
- ❖ To outline the City's financial resource allocation plan for the fiscal year, illustrating projected revenues and appropriations that are to be funded.
- ❖ To serve as the City's fundamental communication document for the community members of Donald, who wish to understand how the City operates and provides its services and the methods and amounts used to finance those operations and services.

The City prides itself on budgeting conservatively, carefully, and astutely. Our audit reports over the past few years reflect this practice. Budgeting in this manner has enabled the City to maintain service levels and avoid budget gaps. It is in that spirit that I present you with the Proposed Annual Budget for Fiscal Year 2023-2024. The proposed \$4,245,290 budget incorporates pertinent investments, informed estimations, and equitable service delivery programs. It is a budget that prioritizes getting the most out of available resources to fully support the exceptional quality of life that is offered to Donald community members. This budget is proposed with guidance from the newly suggested 2023-2024 City Goals which include:

- ❖ Secure and Reliable Infrastructure
- ❖ Public Safety, Health and Wellbeing
- ❖ Access and Mobility

- ❖ Economic Sustainability and Resiliency
- ❖ Climate Action
- ❖ Diversity, Equity, and Inclusion (D.E.I.)

This message will highlight how the organization plans to stay on the critical path to optimal service delivery through our General Fund resources and requirements, our investments in workforce and infrastructure, and our priorities for future endeavors. There will be some continuing themes and some changes from the prior budget throughout this document. However, the ultimate objective is to establish a clear path in providing the utmost service for our community while having the ability to respond to challenges in a nimble, economical, and transparent manner.

## RESOURCES & REQUIREMENTS

### Revenues

General Fund resources for 2023-2024 are projected at \$965,680 and they balance with operational requirements. Revenues are projected to decrease from budgeted amounts from the prior year by roughly 18%. This decrease is primarily due to the ARPA award amount that was budgeted last year but will not occur again this year as the City has received its last tranche of ARPA funds.

The primary revenue sources for the City are taxes and fees. Property tax collection estimates, which are based on the Marion County average collection factor, are reflected at 96%. This means that an estimated 4% of taxes will not be collected. Combined with an increase in city-wide assessed value at \$140,510,000, an increase in property tax revenue is anticipated. Using the assessed valuation, the property tax rate, and subtracting the loss of 4% allows us to estimate receiving \$118,055 in property taxes for the General Fund. With Donald's *permanent* property tax rate set at \$0.8752 per \$1,000 of assessed value, the City maintains one of the lowest property tax rates in Marion County and Oregon.

Another main source of revenue for our General Fund are franchise fees. These are fees that recover the cost of utilities operating within the City's right-of-way. These fees will see a slight increase of approximately 8% in FY 2023-2024. General Fund fees overall will remain relatively stable.

### Requirements

Operational requirements are those expenses incurred through the City's normal business operations and typically cover expenses across the various departments. The expenditure items of note derive from the General Fund, the Sewer Fund and the Water Fund for FY 2023-2024.

Expenses budgeted in the General Fund are associated with a proposed Land Use Zoning Assessment project. This project will determine if current zoning still meets the City's needs or if adjustments need to be made. The Sewer Fund will see expenses in the form of bio-bugs, which are a cost-effective alternative to dredging the sewer lagoons for reducing sludge levels. Also in

the Sewer Fund, there is an anticipated expense for a new storage shed that will be constructed at the Sewer Treatment Plant. Cleaning and repairing Water Reservoir #1 is the highlighted expense for the Water Fund.

### Economic Environment

The economic environment is slightly less volatile than last fiscal year at this time, somewhat easing the burden of forecasting when it comes to budgeting. Inflation is slowing gradually as supply is catching up with demand. This is not to say that outside economic factors cease to have an effect on the budget.

For the current budget year, we are seeing some stability with only slight increases. The proposed budget reveals that rates remain high but are not increasing at the levels of last year. Many line items throughout the budget document reflect this scenario. With that in mind, the City remains conservative in its budgeting practices for this year with a dedicated focus on necessities and completing current projects.

### **WORKFORCE INVESTMENT**

As in previous years, the proposed budget places priority on the investment in our employees. In an effort to stay competitive and align with the estimated cost-of-living, there is a base pay adjustment of 3.5%. Some office staff experienced adjustments in job functions through an internal process of aligning job description tasks with work priorities. This impacted the General, Water, and Sewer Funds within Administrative Salaries; it is reflected as an increase to the General Fund and a decrease to the Water and Sewer Funds.

In this proposed budget, benefits will essentially remain the same through our ability to keep costs down for health care without compromising the competitive benefits for staff. Staff continues to enjoy a broad range of health coverage through City/County Insurance (CIS) at an economical rate.

To keep personnel costs at a reasonable level, we are not planning for a full COLA increase this year. The budget proposes a 3.5% increase which is approximately half of the recommended increase based on the 2023 Consumer Price Index (CPI-U). Any other increases for personnel will be based on performance via the salary schedule. Last year we did give the full recommended COLA due to COVID 19 repercussions but such an increase is not proposed this year as we return to normal and COVID 19 is no longer a factor.

There are no changes in the number of personnel for this budget and the City remains at six full-time employees. Compensation including salaries, benefits, employer taxes, and employer-related expenses for each employee is divided between funds (General, Street, Water and Sewer). The budget follows the adopted salary schedule.

## INFRASTRUCTURE INVESTMENT

### Drinking Water/Wastewater Facilities

The City was awarded ARPA funding to construct Well #3. The project began in FY 2022-2023 and a portion of the funds have already been received and we anticipate completing the project this fiscal year.

### Water/Sewer Rates

As per Resolution 566-22, water rates are budgeted to increase by 3.5% and sewer rates are budgeted to increase by 2.5%. This was approved by City Council in December of 2022 in order to prevent costs from exceeding revenues.

### Infrastructure Fees

This is the second budget cycle where the City has collected a stormwater utility fee and a street utility fee. The revenues from these fees are directed into their respective Enterprise Funds to help finance costs for operations. It will take some time for these funds to generate enough revenues to have an impact on operational costs.

### Mathieu Street Phase 2 & Blake Court

At the time of printing the proposed budget, these projects were in the final phases of completion. It is safe to deem these projects a success through mobility enhancement and access to safe drinking water.

## FUTURE ITEMS

### Police Services

The General Fund is budgeting \$56,000, which maintains the same level of policing as the previous year. The PGE Privilege Tax is estimated to bring in \$19,800, which means the General Fund revenues will need to contribute \$36,200. Providing this level of service continues to be difficult to maintain, and means that other departments like Parks or Community Development are underfunded. We continue to seek a more cost-effective approach for providing policing services.

A local option levy was put to the voters in the May 2022 election for permanent police services but failed. A second attempt will occur during the regular election this November.

### Infrastructure Investment

We continue the pursuit of alternative funding for construction of Drinking Water Well #4. Additionally, we are aggressively seeking funding for our Wastewater Facilities Expansion project, which includes the construction of Lagoon #5. The funding resources being pursued are the Special Public Works Fund loans through Business Oregon, Oregon Grant funds through SB 5506, and our ask for Congressionally directed spending. If funds are awarded through any of these sources later in the fiscal year, adjustments can be made to the budget to reflect the available funds.



### Storm Water Master Plan

A comprehensive Storm Water Master Plan has been in development and is reaching finalization. There are areas in the City that are not served by storm water facilities and issues related to storm water can sometimes arise. Funds for the cost related to the development of the storm water master plan is budgeted at \$65,000 and is coming out of the ARPA fund.

### Marion County Community Prosperity Initiative

This past year, we used a portion of the Community Prosperity Initiative (CPI) funds to pay for the Donald Community Center (DCC) demolition. This year, the funds will be allocated toward the re-use of the DCC property as open space per Council's direction. This open space will include a gazebo, picnic tables, benches and landscaping estimated at approximately \$29,000. The City Council will discuss options for spending the remainder of the CPI funds.

### Private Development

A couple of larger development projects are in the final stages of their respective permitting processes and the building phases are anticipated in 2023-2024. This will have an impact on almost all funds in terms of revenue but primarily on property taxes in the General Fund and Enterprise Fund fees. We are also beginning to see smaller commercial development interest in the City as well, which could also impact revenues.

## CONCLUSION

We are fully open for business and moving ahead full steam. City Hall still provides service choices through a walk-up window and counter service but it is fully open for business. Social distancing and masking are no longer required and City meetings are now being held both in person and virtually. If there have been any benefits from the pandemic, I believe they have come in the form of enhancing the way the City does business. These enhancements have come through the creation of service choices that are making services more accessible.

Because of our conservative approach to budgeting and our practice of never taking on more than for which we can provide, repair instead of replace, planning years in advance for expenses, and saving money, we remain in a secure position to face future challenges. I am confident that if we maintain this focus, we will remain financially strong.

I recommend that the Council continue to evaluate the Quarterly Budget Status Report that the accountant prepares to track expenditures and revenues, seeing if any changes are needed. State budget laws allow for over-collection in revenues, but does not permit over-expenditures. It is important to maintain financial awareness.

Transparency, communication, and collaboration are keys to successful governance.

Transparency builds trust, communication educates, and collaboration strengthens. Therefore, I encourage our staff and leadership to keep these words in mind as we go about serving the community. This is especially important when conveying the City's budget, its purpose, and how

it was created. It goes without saying that when we consistently perform as a team, we will reach our goals faster and more effectively.

I look forward to working with the leadership and staff of Donald in taking advantage of the many opportunities that lie ahead. I take great pride in serving the people of Donald in this capacity and will work with my team, within the parameters of this proposed budget, to continuously pursue success and achieve Council goals with the intent of moving the City forward.

Thank you for taking the time to review this message and for your consideration of the proposed budget for Fiscal Year 2023-2024. Please let me know if you have any questions, comments or concerns. I am always happy to be of service.

Sincerely,

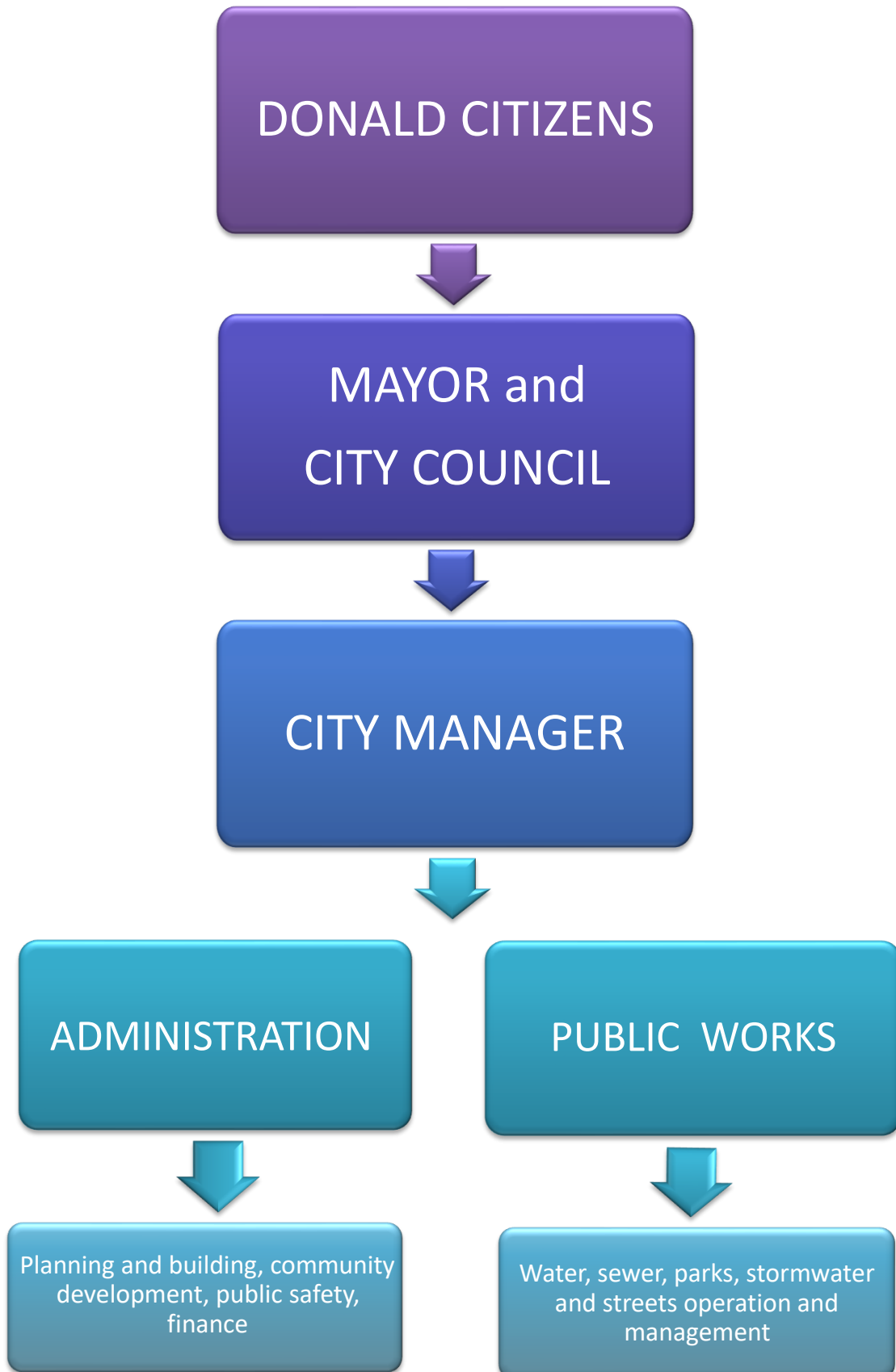
A handwritten signature in black ink that reads "Eric Underwood". The signature is written in a cursive, slightly slanted style.

Eric Underwood  
City Manager

# City of Donald

Fiscal Year 2024

## ORGANIZATIONAL CHART



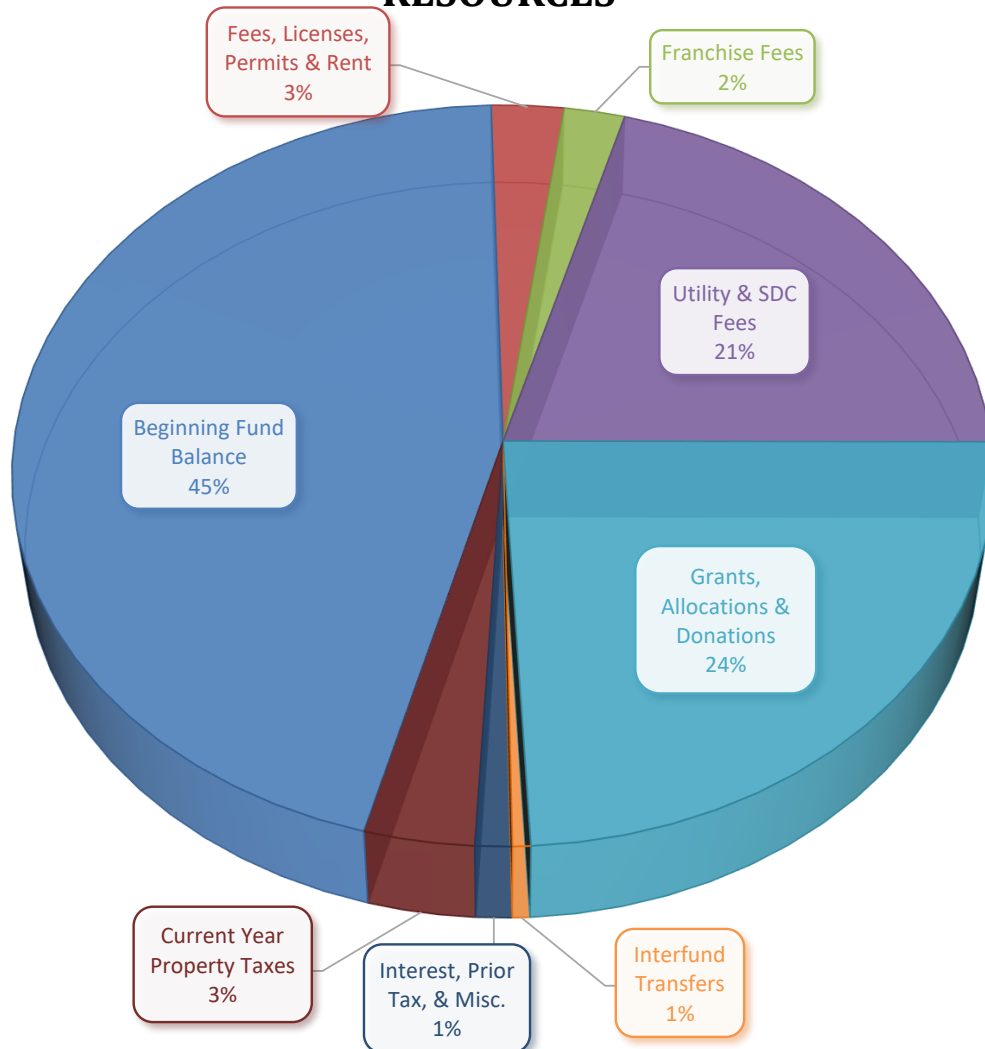
# City of Donald

Fiscal Year 2024

## OVERVIEW

2021 Actual	2022 Actual	2023 Budget	Resources Summary	2024 Proposed	2024 Approved	2024 Adopted
1,815,394	1,947,186	1,965,566	Beginning Fund Balance	1,927,650	1,927,650	1,927,650
77,475	94,363	135,875	Fees, Licenses, Permits & Rent	110,775	110,775	110,775
74,162	80,309	84,400	Franchise Fees	93,000	93,000	93,000
614,862	655,260	992,549	Utility & SDC Fees	877,049	877,049	877,049
345,806	412,205	1,404,491	Grants, Allocations & Donations	1,025,030	1,025,030	1,025,030
50,585	21,487	31,780	Interfund Transfers	23,080	23,080	23,080
110,510	72,555	20,460	Interest, Prior Tax, & Misc.	47,295	47,295	47,295
114,019	118,113	128,388	Current Year Property Taxes	141,411	141,411	141,411
<b>3,202,814</b>	<b>3,401,479</b>	<b>4,763,509</b>	<b>Total</b>	<b>4,245,290</b>	<b>4,245,290</b>	<b>4,245,290</b>

## 2024 ADOPTED RESOURCES



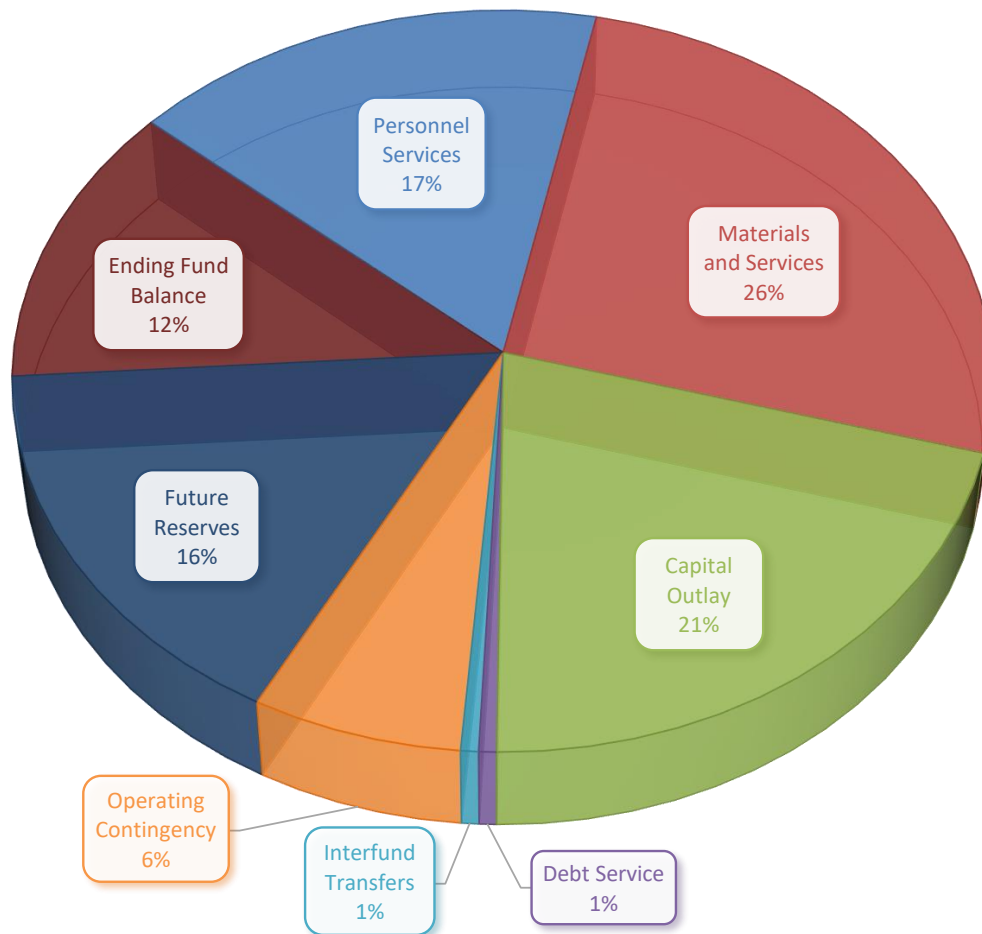
# City of Donald

Fiscal Year 2024

## OVERVIEW

2021 Actual	2022 Actual	2023 Budget	Requirements Summary	2024 Proposed	2024 Approved	2024 Adopted
534,541	550,539	702,149	Personnel Services	717,160	717,160	717,160
614,491	714,539	1,308,343	Materials and Services	1,105,085	1,105,085	1,105,085
36,436	162,149	1,439,000	Capital Outlay	886,652	886,652	886,652
19,577	19,065	23,565	Debt Service	22,982	22,982	22,982
30,585	21,488	31,780	Interfund Transfers	23,080	23,080	23,080
0	0	292,500	Operating Contingency	274,976	274,976	274,976
0	0	583,153	Future Reserves	688,739	688,739	688,739
1,967,184	1,933,699	383,019	Ending Fund Balance	526,616	526,616	526,616
<b>3,202,814</b>	<b>3,401,479</b>	<b>4,763,509</b>	<b>Total</b>	<b>4,245,290</b>	<b>4,245,290</b>	<b>4,245,290</b>

## 2024 ADOPTED REQUIREMENTS



# General Fund

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The General Fund provides funding for several departments including administration, planning and building, public safety, parks, and community development. The principal sources of revenues are property taxes, franchise fees and the City's share of state revenues.

## Revenue Highlights

Property Taxes: Donald's permanent property tax rate is \$0.8752 per \$1,000 of a property's assessed value which is one of the lowest permanent rates in Marion County. The estimated assessed value of the City of Donald for Fiscal Year 2023-2024 is \$140,510,000; it is anticipated that roughly 4 percent of the property taxes will go uncollected. It is estimated that \$118,055 will be collected in property taxes.

Planning and Building Fees: Development application and service fees are collected by the City and paid to one of the City's contracted agencies (City Attorney, City Planner and City Engineer). It is difficult to predict how much development will occur each year; the City is estimating to receive \$75,000 this year based on ongoing applications. The incoming revenues are tracked in 01-0-503 and expenses are tracked in 01-2-751.

Permits and Fees: The City receives 30 percent of development fees, which help to offset the cost of City staff hours and materials used for processing planning and building applications. This is not a predictable revenue stream since it relies on the number of planning and building applications received each year.

General Fund Grants: Community Prosperity Initiative (CPI) – Marion County will grant small cities \$15,000, each year for five years, for local economic development projects. To date Donald has received \$60,000 and expects to receive the final disbursement this year. The City Council will decide how to spend the \$33,741 balance unexpended in previous years. Oregon Department of Land Conservation (DLCD) – this grant will help analyzing current zoning and make any needed adjustments. Transportation and Grant Management (TGM) – in partnership with ODOT and the DLCD, this grant would enable the City to conduct a community-wide public transit mobility study to identify public transportation options for the Donald community.



American Recue Plan Act (ARPA): The City received \$235,442 of federal funds from the US Treasury for economic recovery. The City Council has elected to direct these funds to support the Drinking Water Well #3 Project and for the development of the Stormwater Masterplan.

State Revenue: The City receives payments from four different shared revenue programs through the state which are based on population; Donald’s population for 2024 was certified at 1,005. Three of the programs contribute to the General Fund, the other program is a gas tax which is collected in the Street Fund. Below is the League of Oregon Cities State Shared Revenues chart which the City uses to estimate our shares for budgeting.

**Per Capita State Shared Revenues for Cities**

Per capita distributions for revenue sources are calculated based on [certified population statistics](#) from Portland State University’s Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15, and thereafter begin to govern the distributions.

	<b>Highway Trust Fund Revenues</b> (Gas Tax)	<b>Liquor Revenues</b> (20% of Total Share)	<b>Marijuana Tax Revenues</b> (75% of City’s Share)	<b>Cigarette Tax Revenues</b>
<b>2020-21 Actuals</b>	\$73.61	\$19.40	\$3.06	\$0.96
<b>2021-22 Actuals</b>	\$79.89	\$18.57	\$1.26	\$0.82
<b>2022-23 Estimates</b>	\$78.64	\$18.99	\$1.26	\$0.76
<b>2023-24 Estimates</b>	\$79.46	\$19.51	\$1.35	\$0.73
<b>2024-25 Estimates</b>	\$80.34	\$20.50	\$1.44	\$0.70

Administration Fees: This line tracks fees that are collected for administration services like lien searches, NSF charges and local business’s OLCC fees.

PGE Privilege Tax: In 2016, the City Council approved the collection of an additional 1.5% on a utility customer’s PGE electric bill. A privilege tax is a fee charged to utility providers for use of the public right of way (ROW). This fee is a component of a license granted to the utility provider authorizing the use of the public ROW. Privilege tax proceeds collected by the City of Donald are deposited into the General Fund for general government purposes. This is an option for any municipality with a PGE franchise agreement. In Donald, the fee was established to specifically fund police services.

State Revenue Share: City councils can elect to receive a portion of the State Shared Revenue Funds. It is estimated that our share will be \$11,250 for this coming year. These funds are budgeted to pay for the activities listed in the Community Development Department.

Transfers In: The Water and Sewer Fund each reimburse the General Fund to pay for their portions of costs associated with operating out of City Hall. This is reflected on the Transfer Schedule.

### **Expense Highlights**

Administration Department: City Hall will purchase a desktop computer for the front office based on the City's computer replacement schedule and pay for needed Municipal Code updates. A Public Transit Mobility Study expense of \$20,000 is anticipated if the grant is awarded.

Public Safety Department: The City contracts with the Marion County Sheriff's Office to provide police services. There is \$56,000 budgeted for this expense which maintains the same level of coverage as the year prior, but increases the amount for inflation. The City's current police coverage is subject to scheduling and demands of the Sheriff's other obligations to County residents and police clients. An annual subscription fee to monitor the City's two digital speed signs is budgeted at \$600.

Community Development Department: The City Council held a Goal Setting Session and other discussions to provide additional guidance on spending priorities. This guidance includes a volunteer appreciation event, contribution of \$2,000 for the grant management of the Public Transit Mobility Study, site upgrades, including a gazebo, to the vacant lot that once was home to the Donald Community Center, and the expenditure of the remaining ARPA funds on Well #3 and the Stormwater Masterplan.

Contingency: This amount is appropriated in the budget in case there are unforeseen operating expenditures that might occur during the year.

Unappropriated: This amount will be used as a cash carryover to the next year's budget until tax money is received in November.



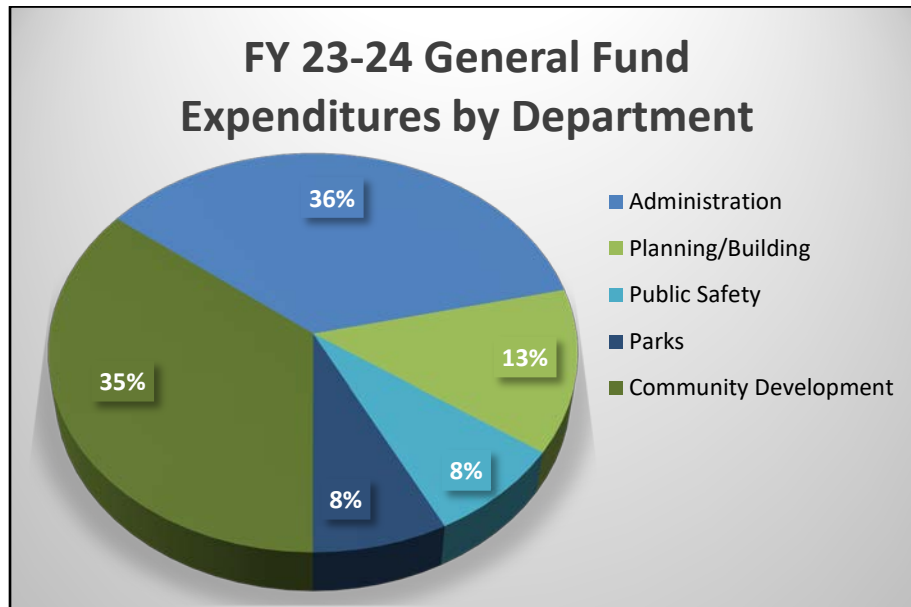


## General Fund Expense Highlights

Line #	Name of Line	Activity	Cost
01-1-705	Materials & Supplies	Computer for City Hall Front Office	\$400
01-1-710	Outside Services	Public Transit Mobility Study	\$20,000
01-1-710	Outside Services	Municipal Code Updates	\$3,000
01-4-710	Public Safety/Outside Svc.	Digital Speed Sign Service Fee	\$600

## Community Development Department Expense Highlights: 01-6-800

Estimated State Share \$11,250		Cost
Community Prosperity Initiative \$48,741		Cost
Council and Planning: Dues, Meetings & Travel Expenses		\$400
Mayor Cell Phone		\$500
City Events		\$4,000
Holiday Décor and Garland Repairs		\$500
Holiday Lighting Contest		\$100
Community Service Donations		\$500
Street Flower Baskets & Planters		\$850
Public Transit Mobility Study Grant Management		\$2,000
Council Discretionary		<u>\$2,400</u>
<b>Subtotal: State Shared Revenue</b>		<b>\$11,250</b>
Marion County Community Initiative for Economic Development		\$48,741
	<b>Grand Total</b>	<b>\$59,991</b>



# City of Donald

Fiscal Year 2024

## GENERAL FUND

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
01-0-500	Beginning Fund Balance	165,452	258,105	429,905	564,135	564,135	564,135
<b>Revenues</b>							
01-0-501	Property Taxes - Current	94,866	99,073	104,268	118,055	118,055	118,055
01-0-502	Property Taxes - Prior	2,041	3,194	2,250	3,025	3,025	3,025
01-0-503	Planning & Building Fees	26,413	50,981	100,000	75,000	75,000	75,000
01-0-505	Business Registration Fees	2,520	2,925	2,175	2,250	2,250	2,250
01-0-506	Permits & Fees	10,147	15,325	10,000	10,000	10,000	10,000
01-0-507	Franchise Fees	59,476	64,423	67,600	73,200	73,200	73,200
01-0-509	Municipal Court Revenue	14,949	1,180	200	100	100	100
01-0-514	Grants	150,687	19,127	15,000	36,000	36,000	36,000
01-0-515	Donations	132	594	150	150	150	150
01-0-516	American Rescue Plan	N/A	117,721	117,721	0	0	0
01-0-530	State Cigarette Tax	948	852	750	730	730	730
01-0-531	State Liquor Tax	19,315	18,759	18,525	19,600	19,600	19,600
01-0-532	State Marijuana Tax	3,132	972	1,265	1,350	1,350	1,350
01-0-590	Miscellaneous	1,225	637	100	100	100	100
01-0-591	Interest Income	1,262	1,469	1,985	7,480	7,480	7,480
01-0-592	Copy & Fax Service Fees	12	27	50	25	25	25
01-0-593	Administration Fees	585	475	300	350	350	350
01-0-594	PGE Privilege Tax	14,687	15,886	16,800	19,800	19,800	19,800
01-0-596	State Revenue Sharing	11,271	11,475	9,500	11,250	11,250	11,250
01-0-598	Transfers In	40,585	20,487	21,780	23,080	23,080	23,080
<b>Total Revenues</b>		<b>454,253</b>	<b>445,583</b>	<b>490,419</b>	<b>401,545</b>	<b>401,545</b>	<b>401,545</b>
<b>Total Resources</b>		<b>619,705</b>	<b>703,688</b>	<b>920,324</b>	<b>965,680</b>	<b>965,680</b>	<b>965,680</b>
<b>Requirements for Administration</b>							
<b>Personnel Services</b>							
01-1-610	Administrative Salaries	53,509	58,616	61,820	92,110	92,110	92,110
01-1-615	Payroll Taxes/Benefits	35,935	27,749	48,383	64,070	64,070	64,070
<b>Total Personnel Services</b>		<b>89,444</b>	<b>86,366</b>	<b>110,203</b>	<b>156,180</b>	<b>156,180</b>	<b>156,180</b>
Total Full-Time Equivalent (FTE)							1.20
<b>Materials &amp; Services</b>							
01-1-701	Advertising	783	838	1,200	1,200	1,200	1,200
01-1-705	Materials & Supplies	49,537	2,182	6,900	4,300	4,300	4,300
01-1-706	Postage	466	466	600	620	620	620
01-1-708	Legal	1,649	5,537	10,000	26,500	26,500	26,500
01-1-709	Accounting	4,233	4,250	4,690	4,690	4,690	4,690
01-1-710	Outside Services	13,877	19,474	16,900	35,700	35,700	35,700
01-1-712	Dues & Subscriptions	3,610	3,375	5,200	5,200	5,200	5,200
01-1-713	Travel, Meetings, Education	193	136	1,500	2,700	2,700	2,700
01-1-714	Municipal Court	5,658	2,191	2,700	2,100	2,100	2,100
01-1-751	Permits & Fees	20	20	100	100	100	100
01-1-753	Insurance & Bonds	2,859	3,068	3,450	4,085	4,085	4,085
01-1-755	Repair & Maintenance	12,883	3,725	6,900	5,700	5,700	5,700
01-1-757	Utilities	5,408	5,548	6,800	6,800	6,800	6,800
01-1-758	Bank Charges	1,685	1,735	1,950	1,950	1,950	1,950
01-1-760	Refunds & Misc.	31	75	100	100	100	100
<b>Total Materials &amp; Services</b>		<b>102,891</b>	<b>52,620</b>	<b>68,990</b>	<b>101,745</b>	<b>101,745</b>	<b>101,745</b>
<b>Total Administration Requirements</b>		<b>192,335</b>	<b>138,986</b>	<b>179,193</b>	<b>257,925</b>	<b>257,925</b>	<b>257,925</b>

## GENERAL FUND - Continued

		Historical Data			Budget for Next Year		
		Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Requirements for Planning &amp; Building</b>							
<b>Materials &amp; Services</b>							
01-2-701	Advertising	0	0	200	200	200	200
01-2-705	Materials & Supplies	0	61	200	200	200	200
01-2-710	Outside Services	7,251	7,968	18,500	18,800	18,800	18,800
01-2-711	Grant Funded Outside Services	1,000	1,000	0	1,000	1,000	1,000
01-2-751	Planning & Building Fees	27,457	54,163	100,000	75,000	75,000	75,000
01-2-760	Refunds & Misc.	0	0	100	100	100	100
<b>Total Materials &amp; Services</b>		<b>35,708</b>	<b>63,192</b>	<b>119,000</b>	<b>95,300</b>	<b>95,300</b>	<b>95,300</b>
<b>Total Planning &amp; Building Requirements</b>		<b>35,708</b>	<b>63,192</b>	<b>119,000</b>	<b>95,300</b>	<b>95,300</b>	<b>95,300</b>
<b>Requirements for Public Safety</b>							
<b>Materials &amp; Services</b>							
01-4-710	Outside Services	41,144	21,231	53,000	56,600	56,600	56,600
<b>Total Materials &amp; Services</b>		<b>41,144</b>	<b>21,231</b>	<b>53,000</b>	<b>56,600</b>	<b>56,600</b>	<b>56,600</b>
<b>Total Public Safety Requirements</b>		<b>41,144</b>	<b>21,231</b>	<b>53,000</b>	<b>56,600</b>	<b>56,600</b>	<b>56,600</b>
<b>Requirements for Parks</b>							
<b>Personnel Services</b>							
01-5-605	Maintenance Wages	13,458	15,456	20,220	20,490	20,490	20,490
01-5-615	Payroll Taxes/Benefits	7,438	8,445	14,089	14,060	14,060	14,060
<b>Total Personnel Services</b>		<b>20,896</b>	<b>23,901</b>	<b>34,309</b>	<b>34,550</b>	<b>34,550</b>	<b>34,550</b>
Total Full-Time Equivalent (FTE)		0.30					
<b>Materials &amp; Services</b>							
01-5-705	Materials & Supplies	1,390	383	6,100	5,200	5,200	5,200
01-5-707	Vehicle Operation & Maintenance	287	518	650	800	800	800
01-5-710	Outside Services	4,187	3,572	4,200	4,200	4,200	4,200
01-5-716	Uniforms	47	106	120	150	150	150
01-5-753	Insurance & Bonds	1,077	1,225	1,350	1,615	1,615	1,615
01-5-755	Repair & Maintenance	462	1,318	4,700	5,100	5,100	5,100
01-5-757	Utilities	1,077	1,007	1,700	2,900	2,900	2,900
01-5-760	Refunds & Misc.	0	0	50	50	50	50
01-5-790	Community Center	990	1,144	2,500	N/A	N/A	N/A
<b>Total Materials and Services</b>		<b>9,517</b>	<b>9,273</b>	<b>21,370</b>	<b>20,015</b>	<b>20,015</b>	<b>20,015</b>
<b>Capital Outlay</b>							
01-5-806	Grants	18,275	0	0	0	0	0
01-5-807	Equipment	N/A	N/A	4,000	0	0	0
<b>Total Capital Outlay</b>		<b>18,275</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Parks Requirements</b>		<b>48,688</b>	<b>33,174</b>	<b>59,679</b>	<b>54,565</b>	<b>54,565</b>	<b>54,565</b>
<b>Requirements for Community Development</b>							
<b>Materials &amp; Services</b>							
01-6-800	Community Development	13,726	15,048	55,321	59,992	59,992	59,992
01-6-810	American Rescue Plan	N/A	0	235,442	195,977	195,977	195,977
<b>Total Materials &amp; Services</b>		<b>13,726</b>	<b>15,048</b>	<b>290,763</b>	<b>255,969</b>	<b>255,969</b>	<b>255,969</b>
<b>Total Comm. Devel. Requirements</b>		<b>13,726</b>	<b>15,048</b>	<b>290,763</b>	<b>255,969</b>	<b>255,969</b>	<b>255,969</b>

## GENERAL FUND - Continued

	Historical Data			Budget for Next Year		
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>General Fund Requirements</b>						
<b>Administration Dept.</b>	192,335	138,986	179,193	257,925	257,925	257,925
<b>Planning &amp; Building Dept.</b>	35,708	63,192	119,000	95,300	95,300	95,300
<b>Public Safety Dept.</b>	41,144	21,231	53,000	56,600	56,600	56,600
<b>Parks Dept.</b>	48,688	33,174	59,679	54,565	54,565	54,565
<b>Community Development Dept.</b>	13,726	15,048	290,763	255,969	255,969	255,969
<b>Total Allocated Requirements</b>	<b>331,601</b>	<b>271,631</b>	<b>701,635</b>	<b>720,359</b>	<b>720,359</b>	<b>720,359</b>
<b>Requirements Not Allocated</b>						
<b>Interfund Transfers</b>						
01-1-784 Transfers to Water Fund	5,000	500	5,000	N/A	N/A	N/A
01-1-785 Transfers to Sewer Fund	5,000	500	5,000	N/A	N/A	N/A
<b>Total Interfund Transfers</b>	<b>10,000</b>	<b>1,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
01-1-900 <b>Operating Contingency</b>			<b>75,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
01-1-950 <b>Unappropriated Ending Balance</b>			<b>133,689</b>	<b>150,321</b>	<b>150,321</b>	<b>150,321</b>
<b>Total Requirements Not Allocated</b>	<b>10,000</b>	<b>1,000</b>	<b>218,689</b>	<b>245,321</b>	<b>245,321</b>	<b>245,321</b>
<b>Ending Balance (prior years)</b>	<b>278,104</b>	<b>431,058</b>				
<b>Total Requirements</b>	<b>619,705</b>	<b>703,688</b>	<b>920,324</b>	<b>965,680</b>	<b>965,680</b>	<b>965,680</b>

**Key:** N/A Line is not applicable for year

# Street Fund

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The State Highway Tax Apportionment is the main funding source for the Street Fund. This money is collected through gasoline sales tax and DMV fees by the State and then distributed to governments in Oregon depending on population. The Street Fund budgets for repair, maintenance, and lighting of the City's streets and roadways.

## Revenue Highlights

Highway funds can only be expended per the regulations stated in Oregon Constitution Article IX, Section 3a. The State is estimating for cities to receive \$79.46 per person for the coming year and we have budgeted to receive \$78,950. We are also budgeting to receive payments from a couple property owners on Main Street who have set up payment plans to repay the City for their portion of sidewalk replacement. A Street Maintenance Fee of \$3 per month, per property, was implemented in January 2023. This fee will help pay for future street operation and maintenance costs.

## Expense Highlights

The City will be completing Phase 2 of the Matthieu Street Improvement Project funded in part by a \$100,000 ODOT Small Cities grant; half of the funds were received last year and the remainder will be received this year. The Street Fund will pay for annual street striping done by Marion County Public Works.



# City of Donald

Fiscal Year 2024

## STREET FUND

	Historical Data			Budget for Next Year		
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Resources</b>						
02-0-500	Beginning Fund Balance	63,976	229,997	252,515	63,571	63,571
<b>Revenues</b>						
02-0-509	State Gas Tax	71,419	80,127	77,340	78,950	78,950
02-0-510	SCA Grant Funds	50,000	50,000	100,000	0	0
02-0-520	Sidewalk Program	89,456	29,662	8,200	3,345	3,345
02-0-521	Street Revenue	N/A	N/A	14,950	14,950	14,950
02-0-590	Miscellaneous	72	33	50	50	50
02-0-591	Interest Income	849	1,276	1,150	1,270	1,270
02-0-593	Administration Fees	0	600	300	200	200
<b>Total Revenues</b>		<b>211,797</b>	<b>161,698</b>	<b>201,990</b>	<b>98,765</b>	<b>98,765</b>
<b>Total Resources</b>		<b>275,773</b>	<b>391,695</b>	<b>454,505</b>	<b>162,336</b>	<b>162,336</b>
<b>Requirements for Streets</b>						
<b>Personnel Services</b>						
02-1-605	Maintenance Wages	13,458	15,456	20,220	20,490	20,490
02-1-615	Payroll Taxes/Benefits	7,438	8,445	14,089	14,060	14,060
<b>Total Personnel Services</b>		<b>20,895</b>	<b>23,901</b>	<b>34,309</b>	<b>34,550</b>	<b>34,550</b>
Total Full-Time Equivalent (FTE)						0.30
<b>Materials &amp; Services</b>						
02-1-705	Materials & Supplies	48	206	1,500	1,500	1,500
02-1-707	Vehicle Operation & Maintenance	287	518	650	800	800
02-1-708	Legal	160	840	2,000	2,500	2,500
02-1-710	Outside Services	7,728	7,345	9,500	10,800	10,800
02-1-716	Uniforms	48	106	120	150	150
02-1-725	Engineering	2,568	2,500	10,500	8,500	8,500
02-1-751	Permits & Fees	23	20	250	250	250
02-1-753	Insurance & Bonds	458	489	600	662	662
02-1-755	Repair & Maintenance	3,144	5,150	8,900	7,800	7,800
02-1-757	Utilities	7,404	7,501	9,500	12,200	12,200
02-1-760	Refunds & Misc.	0	0	50	50	50
<b>Total Materials &amp; Services</b>		<b>21,867</b>	<b>24,675</b>	<b>43,570</b>	<b>45,212</b>	<b>45,212</b>
<b>Capital Outlay</b>						
02-1-805	Street Improvements	N/A	70,511	214,000	10,000	10,000
02-1-806	Equipment	0	0	4,000	0	0
02-1-807	SCA Grant	3,013	79,949	100,000	N/A	N/A
<b>Total Capital Outlay</b>		<b>3,013</b>	<b>150,460</b>	<b>318,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Allocated Requirements</b>		<b>45,775</b>	<b>199,036</b>	<b>395,879</b>	<b>89,762</b>	<b>89,762</b>
<b>Requirements Not Allocated</b>						
02-1-900	Operating Contingency			45,000	35,000	35,000
02-1-950	Unappropriated Ending Balance			13,626	37,574	37,574
<b>Total Requirements Not Allocated</b>				<b>58,626</b>	<b>72,574</b>	<b>72,574</b>
<b>Ending Balance (prior years)</b>		<b>229,998</b>	<b>192,659</b>			
<b>Total Requirements</b>		<b>275,773</b>	<b>391,695</b>	<b>454,505</b>	<b>162,336</b>	<b>162,336</b>

Key: N/A Line is not applicable for year

# Stormwater Fund

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The Stormwater Fund collects fees for the operation and maintenance of the City's stormwater system. The Stormwater Fund is an Enterprise Fund, meaning that the fund is essentially independent and the costs of providing services are recovered primarily through user charges.

## Revenue Highlights

A Stormwater Maintenance Fee of \$1 per month, per property, was implemented for the first time in January 2023. This fee was established to cover the use of the public stormwater system.

## Expense Highlights

The fund was created in Fiscal Year 2023 and will take some time to accrue enough revenue to finance major stormwater service investments or capital improvements. As a result of Stormwater Fee collection, the first project for the Stormwater Fund, cleaning of a ditch on Oak Street, will occur this year.



# City of Donald

Fiscal Year 2024

## STORMWATER FUND

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
04-0-500	Beginning Fund Balance	N/A	N/A	0	2,692	2,692	2,692
<b>Revenues</b>							
04-0-520	Stormwater Revenue	N/A	N/A	4,700	4,838	4,838	4,838
04-0-590	Miscellaneous	N/A	N/A	25	25	25	25
04-0-591	Interest Income	N/A	N/A	25	45	45	45
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>4,750</b>	<b>4,908</b>	<b>4,908</b>	<b>4,908</b>
<b>Total Resources</b>		<b>0</b>	<b>0</b>	<b>4,750</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
<b>Requirements for Stormwater</b>							
<b>Materials &amp; Services</b>							
04-1-705	Materials & Supplies	N/A	N/A	250	500	500	500
04-1-708	• Legal	N/A	N/A	N/A	500	500	500
04-1-710	• Outside Services	N/A	N/A	N/A	100	100	100
04-1-725	Engineering	N/A	N/A	2,000	500	500	500
04-1-751	Permits & Fees	N/A	N/A	500	200	200	200
04-1-755	Repair & Maintenance	N/A	N/A	250	1,700	1,700	1,700
04-1-760	Refunds & Misc.	N/A	N/A	50	50	50	50
<b>Total Materials &amp; Services</b>		<b>0</b>	<b>0</b>	<b>3,050</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>
<b>Total Allocated Requirements</b>		<b>0</b>	<b>0</b>	<b>3,050</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>
<b>Requirements Not Allocated</b>							
04-1-900	Operating Contingency			500	500	500	500
04-1-950	Unappropriated Ending Balance			1,200	3,550	3,550	3,550
<b>Total Requirements Not Allocated</b>				<b>1,700</b>	<b>4,050</b>	<b>4,050</b>	<b>4,050</b>
<b>Ending Balance (prior years)</b>		<b>N/A</b>	<b>N/A</b>				
<b>Total Requirements</b>		<b>0</b>	<b>0</b>	<b>4,750</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>

Key: N/A Line is not applicable for year

• New Line



# Debt Service Fund

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A Debt Service Fund was established to account for the payment of principal and interest on long-term debt. The City of Donald has one outstanding general obligation bond that was issued for \$375,000 on March 8, 2005 to finance improvements to the City's water storage capacity and drinking water system upgrades. This bond matures on December 7, 2025. The principal and interest for the bond are paid by property owners and collected by the Marion County Tax Assessor. The bond's principal and interest amounts are fixed amounts and must be paid annually. Debt service funds are regulated by OAR 150-294.352(1) and ORS 287A.

The outstanding principal balance as of June 30, 2023 will be \$86,560.47. This year the principal payment is \$20,000 and the interest payment is \$2,981.32. The total to meet the bond obligations is \$22,981.32. However, because some property owners do not pay their tax on time, and the City still needs to meet its payments, \$23,356 will be called to pay off these obligations.

In December 2015, the City switched banking institutions, from Wells Fargo to U.S. Bank and at this time the bond was also moved to U.S. Bank. This reduced the interest rate from 5.25% to 3.29%. Overtime, the calculated savings of interest will be about \$24,120.

## Bond Repayment Schedule

Year	Payment	Interest Due	Total
'23-24	20,000	2,981.32	22,981.32
'24-25	25,000	2,319.60	27,319.60
'25-26	34,294.06	1,965.49	36,259.55
<b>Totals</b>	<b>\$79,294.06</b>	<b>\$7,266.41</b>	<b>\$86,560.47</b>



# City of Donald

Fiscal Year 2024

## DEBT SERVICE FUND

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
06-0-500	Beginning Fund Balance	3,517	3,547	2,002	1,366	1,366	1,366
<b>Revenues</b>							
06-0-501	Property Taxes - Current	19,153	19,040	24,120	23,356	23,356	23,356
06-0-502	Property Taxes - Prior	427	554	410	560	560	560
06-0-591	Interest Income	26	19	15	20	20	20
<b>Total Revenues</b>		<b>19,606</b>	<b>19,614</b>	<b>24,545</b>	<b>23,936</b>	<b>23,936</b>	<b>23,936</b>
<b>Total Resources</b>		<b>23,123</b>	<b>23,161</b>	<b>26,547</b>	<b>25,302</b>	<b>25,302</b>	<b>25,302</b>
<b>Requirements</b>							
<b>Bond Principal Payments</b>				Budgeted Payment Date: February 2024			
06-3-751	US Bank Loan - Principal	15,000	15,000	20,000	20,000	20,000	20,000
<b>Total Principal</b>		<b>15,000</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Bond Interest Payments</b>				Budgeted Payment Date: August 2023			
06-3-752	US Bank Loan - Interest	4,577	4,065	3,565	2,982	2,982	2,982
<b>Total Interest</b>		<b>4,577</b>	<b>4,065</b>	<b>3,565</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>
<b>Unappropriated Balance for Following Year</b>				Projected Payment Date: August 2024			
	US Bank Loan			2,982	2,320	2,320	2,320
<b>Total Unappropriated Ending Fund Balance</b>				<b>2,982</b>	<b>2,320</b>	<b>2,320</b>	<b>2,320</b>
	<b>Ending Balance (prior years)</b>	<b>3,546</b>	<b>4,096</b>				
<b>Total Requirements</b>		<b>23,123</b>	<b>23,161</b>	<b>26,547</b>	<b>25,302</b>	<b>25,302</b>	<b>25,302</b>

# Water Fund

The Water Fund collects fees for the operation and maintenance of the water treatment and distribution processes. The Water Fund is an Enterprise Fund meaning that the fund is essentially independent and the costs of providing services are recovered primarily through user charges.

## Revenue Highlights

The Water Fund’s principal revenue source is the collection of the monthly water bills. There are approximately 402 accounts comprised of both residential and commercial users. The Fund is supplemented by customer fees such as late fees, door hanging fees, and new account fees. A rate study performed in 2021 by Donovan Enterprises was re-evaluated in November 2022 due to unexpected inflationary costs. Based on the study, a 3.5% increase in water rates was implemented at the beginning of the year and an additional 3.5% increase will be implemented in July 1 of this year. These increases are in lieu of an annual inflation rate adjustment. The fund is inflated this year by the remainder of the Marion County ARPA grant of \$1 million, awarded in 2022 for construction of Well #3; the revenue is tracked in Grants and the expenses are tracked in Improvements.



## Future Reserve Fee Schedule

In 2014 the Budget Committee voted to collect an extra \$3 a month to save money for future maintenance projects to the water system. The total is reflected in the *Reserved for Future Expenditures* line.

FY	Future Reserve Fee
'23-24	\$15,100 <i>Proposed</i>
'22-23	\$16,272 <i>Budgeted</i>
'21-22	\$14,179 <i>Actual</i>
'20-21	\$14,417 <i>Actual</i>
'19-20	\$14,056 <i>Actual</i>
'18-19	\$14,206 <i>Actual</i>
'17-18	\$14,507 <i>Actual</i>
'16-17	\$14,147 <i>Actual</i>
'15-16	\$13,981 <i>Actual</i>
'14-15	\$ 5,612 <i>Actual</i>
<b>Total</b>	<b>\$136,477</b>

## Expense Highlights

The Water Fund will pay for the repair and cleaning of one of the City’s water reservoirs. Additionally, the Water Fund will contribute toward the purchase of a new computer for Public Works and a computer at City Hall.

Line #	Name of Line	Activity	Cost
07-1-705	Materials & Supplies	Computer for City Hall Front Office	\$600
07-1-705	Materials & Supplies	Computer for Public Works	\$600
07-1-706	Postage	Postage Paid Envelopes for Utility Bills	\$1,710
07-1-755	Repair & Maintenance	Clean & Repair Reservoir #1	\$15,000
07-1-805	Capital/Improvements	Well #3 Project (continuation)	\$876,652

# City of Donald

Fiscal Year 2024

## WATER FUND

		Historical Data			Budget for Next Year		
		Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Resources</b>							
07-0-500	Beginning Fund Balance	498,188	428,561	376,483	253,952	253,952	253,952
<b>Revenues</b>							
07-0-510	Grants	N/A	N/A	1,000,000	877,000	877,000	877,000
07-0-520	Water Revenue	265,263	291,692	290,100	305,300	305,300	305,300
07-0-521	Hook-Up Fees	955	905	2,500	1,250	1,250	1,250
07-0-523	Future Reserve Fees	14,417	14,179	16,272	15,100	15,100	15,100
07-0-550	New Installations	0	0	125,000	75,000	75,000	75,000
07-0-551	Late Fees, Red Tags, Shut Offs	1,669	3,361	2,500	2,950	2,950	2,950
07-0-553	Sale of Recyclable Materials	57	111	100	100	100	100
07-0-590	Miscellaneous	920	460	100	100	100	100
07-0-591	Interest Income	3,765	2,377	1,725	3,780	3,780	3,780
07-0-598	Transfers In	5,000	500	5,000	0	0	0
<b>Total Revenues</b>		<b>292,046</b>	<b>313,585</b>	<b>1,443,297</b>	<b>1,280,580</b>	<b>1,280,580</b>	<b>1,280,580</b>
<b>Total Resources</b>		<b>790,234</b>	<b>742,146</b>	<b>1,819,780</b>	<b>1,534,532</b>	<b>1,534,532</b>	<b>1,534,532</b>
<b>Requirements for Water</b>							
<b>Personnel Services</b>							
07-1-605	Maintenance Wages	60,201	67,948	80,880	81,930	81,930	81,930
07-1-610	Administrative Salaries	64,300	70,560	75,990	66,430	66,430	66,430
07-1-615	Payroll Taxes/Benefits	77,152	69,678	104,794	97,580	97,580	97,580
<b>Total Personnel Services</b>		<b>201,653</b>	<b>208,186</b>	<b>261,664</b>	<b>245,940</b>	<b>245,940</b>	<b>245,940</b>
Total Full-Time Equivalent (FTE)							2.10
<b>Materials &amp; Services</b>							
07-1-701	Advertising	683	454	1,000	1,000	1,000	1,000
07-1-705	Materials & Supplies	3,720	3,146	11,200	9,900	9,900	9,900
07-1-706	Postage	1,551	1,556	1,580	1,710	1,710	1,710
07-1-707	Vehicle Operation & Maintenance	1,147	2,073	2,600	3,200	3,200	3,200
07-1-708	Legal	1,753	4,077	10,000	7,800	7,800	7,800
07-1-709	Accounting	4,233	4,250	9,690	9,690	9,690	9,690
07-1-710	Outside Services	17,513	23,261	32,900	26,200	26,200	26,200
07-1-712	Dues & Subscriptions	221	918	1,000	1,000	1,000	1,000
07-1-713	Travel, Meetings, Education	376	702	2,600	2,500	2,500	2,500
07-1-716	Uniforms	190	422	480	600	600	600
07-1-720	Chemicals	0	670	1,200	1,400	1,400	1,400
07-1-725	Engineering	61,200	8,135	30,000	27,000	27,000	27,000
07-1-728	Backflow Testing	9,933	8,450	13,000	13,000	13,000	13,000
07-1-730	Water Testing	795	2,526	1,600	1,500	1,500	1,500
07-1-751	Permits & Fees	2,305	4,860	3,500	3,500	3,500	3,500
07-1-752	Installations	0	33,597	125,000	75,000	75,000	75,000
07-1-753	Insurance & Bonds	7,123	7,777	8,980	10,847	10,847	10,847
07-1-755	Repair & Maintenance	9,872	5,293	10,500	23,200	23,200	23,200
07-1-757	Utilities	19,562	17,921	25,400	25,800	25,800	25,800
07-1-760	Refunds & Misc.	7,839	30	100	100	100	100
<b>Total Materials &amp; Services</b>		<b>150,019</b>	<b>130,116</b>	<b>292,330</b>	<b>244,947</b>	<b>244,947</b>	<b>244,947</b>
<b>Capital Outlay</b>							
07-1-805	Improvements	0	11,689	1,085,000	876,652	876,652	876,652
07-1-806	Equipment	0	0	16,000	0	0	0
<b>Total Capital Outlay</b>		<b>0</b>	<b>11,689</b>	<b>1,101,000</b>	<b>876,652</b>	<b>876,652</b>	<b>876,652</b>
<b>Total Allocated Requirements</b>		<b>351,672</b>	<b>349,991</b>	<b>1,654,994</b>	<b>1,367,539</b>	<b>1,367,539</b>	<b>1,367,539</b>

## WATER FUND - Continued

		Historical Data			Budget for Next Year		
		Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Requirements Not Allocated</b>							
<b>Interfund Transfers</b>							
07-1-785	Transfers to General Fund	10,000	10,150	10,890	11,540	11,540	11,540
<b>Total Interfund Transfers</b>		<b>10,000</b>	<b>10,150</b>	<b>10,890</b>	<b>11,540</b>	<b>11,540</b>	<b>11,540</b>
07-1-900	<b>Operating Contingency</b>			22,000	9,476	9,476	9,476
07-1-811	<b>Reserved Future Expenditures</b>			121,598	136,477	136,477	136,477
07-1-950	<b>Unappropriated Ending Balance</b>			10,298	9,500	9,500	9,500
<b>Total Requirements Not Allocated</b>		<b>10,000</b>	<b>10,150</b>	<b>164,786</b>	<b>166,993</b>	<b>166,993</b>	<b>166,993</b>
<b>Ending Balance (prior years)</b>		428,562	382,006				
<b>Total Requirements</b>		<b>790,234</b>	<b>742,146</b>	<b>1,819,780</b>	<b>1,534,532</b>	<b>1,534,532</b>	<b>1,534,532</b>

**Key:** N/A Line is not applicable for year

# Sewer Fund

The Sewer Fund collects fees for the operation and maintenance of the sewage collection and treatment processes. The Sewer Fund is an enterprise fund meaning that the fund is essentially independent and the costs of providing services are recovered primarily through user charges.

## Revenue Highlights

The Sewer Fund's principal revenue source is the collection of monthly sewer bills. There are approximately 401 sewer accounts comprised of both residential and commercial users. The Fund is supplemented by late fees, door hanging fees, and new account fees. Revenue also comes from two land leases and a contract to provide the Fargo District with raw sewer treatment



services. A rate study update completed in 2022 by Donovan Enterprises indicated that an additional 2.5% increase in sewer rates will be needed this year, due to unanticipated economic changes and to align with the rate of inflation. These increases are in lieu of an annual inflation rate adjustment.

## Future Reserve Fee Schedule

In 2014, the Budget Committee voted to collect a Future Reserve Fee. The fee was originally \$2 a month but was increased to \$3 a month in 2021. It is collected for future maintenance projects to the sewer system. The total is reflected in the *Reserved for Future Expenditures* line.

FY	Future Reserve Fee
'23-24	\$15,100 <i>Proposed</i>
'22-23	\$16,272 <i>Budgeted</i>
'21-22	\$14,215 <i>Actual</i>
'20-21	\$13,286 <i>Actual</i>
'19-20	\$12,681 <i>Actual</i>
'18-19	\$11,630 <i>Actual</i>
'17-18	\$10,441 <i>Actual</i>
'16-17	\$9,360 <i>Actual</i>
'15-16	\$9,301 <i>Actual</i>
'14-15	\$3,735 <i>Actual</i>
<b>Total</b>	<b>\$116,021</b>

## Expense Highlights

The Sewer Fund will pay for a new storage shed, bio-bugs to break down sludge in the lagoons, a portable generator, new truck bed liners and the annual pumping of septic tanks; this year is Zone 2 of 5. In addition, the fund will contribute toward the purchase of a new computer for Public Works and a new computer at City Hall.

Line #	Name of Line	Activity	Cost
08-1-705	Materials & Supplies	Computer for City Hall Front Office	\$600
08-1-705	Materials & Supplies	Computer for Public Works	\$600
08-1-705	Materials & Supplies	Portable Generator	\$2,000
08-1-705	Materials & Supplies	Sewer Plant Storage Shed	\$3,000
08-1-706	Postage	Postage Paid Envelopes for Utility Bills	\$1,710
08-1-707	Vehicle Op. & Maint.	Truck bed liner for F250 & S3500	\$2,500
08-1-714	Septic Tank Pumping	Septic Tank Pumping: Zone 2 x 60	\$27,500
08-1-755	Repair & Maintenance	Lagoon Outfall Maintenance	\$2,500
08-1-755	Repair & Maintenance	Bio-bugs for lagoons	\$9,000

# City of Donald

Fiscal Year 2024

## SEWER FUND

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
08-0-500	Beginning Fund Balance	726,570	699,888	576,122	643,709	643,709	643,709
<b>Revenues</b>							
08-0-520	Sewer Revenue	299,280	317,442	329,800	331,200	331,200	331,200
08-0-521	Hook-Up Fees	955	905	2,500	1,250	1,250	1,250
08-0-523	Future Reserve Fees	13,286	14,215	16,272	15,100	15,100	15,100
08-0-530	Lease of Land	22,850	22,850	22,850	22,850	22,850	22,850
08-0-550	New Installations	17,368	9,200	155,000	75,000	75,000	75,000
08-0-551	Late Fees, Red Tags, Shut Offs	1,669	3,361	2,500	2,950	2,950	2,950
08-0-553	Sale of Recyclable Materials	57	111	100	100	100	100
08-0-590	Miscellaneous	2,156	26,954	100	100	100	100
08-0-591	Interest Income	5,491	3,881	2,670	9,840	9,840	9,840
08-0-595	• Equipment Sales	N/A	N/A	0	11,500	11,500	11,500
08-0-598	Transfers In	5,000	500	5,000	0	0	0
<b>Total Revenues</b>		<b>368,112</b>	<b>399,418</b>	<b>536,792</b>	<b>469,890</b>	<b>469,890</b>	<b>469,890</b>
<b>Total Resources</b>		<b>1,094,682</b>	<b>1,099,306</b>	<b>1,112,914</b>	<b>1,113,599</b>	<b>1,113,599</b>	<b>1,113,599</b>
<b>Requirements for Sewer</b>							
<b>Personnel Services</b>							
08-1-605	Maintenance Wages	60,202	67,948	80,880	81,930	81,930	81,930
08-1-610	Administrative Salaries	64,300	70,560	75,990	66,430	66,430	66,430
08-1-615	Payroll Taxes/Benefits	77,152	69,677	104,794	97,580	97,580	97,580
<b>Total Personnel Services</b>		<b>201,654</b>	<b>208,185</b>	<b>261,664</b>	<b>245,940</b>	<b>245,940</b>	<b>245,940</b>
Total Full-Time Equivalent (FTE)							2.10
<b>Materials &amp; Services</b>							
08-1-701	Advertising	208	394	500	500	500	500
08-1-705	Materials & Supplies	15,957	11,067	16,300	18,400	18,400	18,400
08-1-706	Postage	1,479	1,556	1,580	1,710	1,710	1,710
08-1-707	Vehicle Operation & Maintenance	1,147	2,073	2,600	5,700	5,700	5,700
08-1-708	Legal	4,193	16,967	17,300	21,400	21,400	21,400
08-1-709	Accounting	4,233	4,250	4,690	4,690	4,690	4,690
08-1-710	Outside Services	14,864	20,626	21,900	18,200	18,200	18,200
08-1-712	Dues & Subscriptions	406	288	600	600	600	600
08-1-713	Travel, Meetings, Education	136	557	2,000	2,500	2,500	2,500
08-1-714	Septic Tank Pumping	20,765	21,185	28,500	27,500	27,500	27,500
08-1-715	Sewer Lab Testing	1,861	4,592	3,500	3,500	3,500	3,500
08-1-716	Uniforms	190	422	480	600	600	600
08-1-720	Chemicals	5,753	4,256	6,800	7,200	7,200	7,200
08-1-725	Engineering	58,977	23,018	45,000	37,700	37,700	37,700
08-1-751	Permits & Fees	1,744	1,864	7,000	6,500	6,500	6,500
08-1-752	Installations	11,888	105,449	155,000	75,000	75,000	75,000
08-1-753	Insurance & Bonds	7,123	7,777	8,980	10,847	10,847	10,847
08-1-755	Repair & Maintenance	2,927	15,850	16,300	25,600	25,600	25,600
08-1-757	Utilities	9,908	8,211	12,900	13,500	13,500	13,500
08-1-760	Refunds & Misc.	4,234	0	100	100	100	100
<b>Total Materials &amp; Services</b>		<b>167,993</b>	<b>250,401</b>	<b>352,030</b>	<b>281,747</b>	<b>281,747</b>	<b>281,747</b>
<b>Capital Outlay</b>							
08-1-805	Improvements	15,148	0	0	0	0	0
08-1-806	Equipment	0	0	16,000	0	0	0
<b>Total Capital Outlay</b>		<b>15,148</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>384,795</b>	<b>458,586</b>	<b>629,694</b>	<b>527,687</b>	<b>527,687</b>	<b>527,687</b>

## SEWER FUND - Continued

	Historical Data			Budget for Next Year				
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024		
<b>Requirements Not Allocated</b>								
<b>Interfund Transfers</b>								
08-1-785	Transfers to General Fund		10,000	10,150	10,890	11,540	11,540	11,540
<b>Total Transfers</b>			<b>10,000</b>	<b>10,150</b>	<b>10,890</b>	<b>11,540</b>	<b>11,540</b>	<b>11,540</b>
08-1-900	<b>Operating Contingency</b>				<b>150,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
08-1-811	<b>Reserved Future Expenditures</b>				<b>101,106</b>	<b>116,021</b>	<b>116,021</b>	<b>116,021</b>
08-1-950	<b>Unappropriated Ending Balance</b>				<b>221,224</b>	<b>323,351</b>	<b>323,351</b>	<b>323,351</b>
<b>Total Requirements Not Allocated</b>			<b>10,000</b>	<b>10,150</b>	<b>483,220</b>	<b>585,912</b>	<b>585,912</b>	<b>585,912</b>
<b>Ending Balance (prior years)</b>			<b>699,887</b>	<b>630,570</b>				
<b>Total Requirements</b>			<b>1,094,682</b>	<b>1,099,306</b>	<b>1,112,914</b>	<b>1,113,599</b>	<b>1,113,599</b>	<b>1,113,599</b>

**Key:** N/A Line is not applicable for year  
 • New Line



# System Development Funds

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Oregon Revised Statute 223.307 is the main law regarding the collection and expenditure of these funds. On May 10, 2016 the City Council approved Resolution No. 403-16, which updated the water and sewer system development funds and approved adding three new funds: park, stormwater and transportation.

System Development Charges are collected when new developments are added to the City and expended for additional needed capacity of the City's infrastructure systems to accommodate new growth. Funds are expended according to each SDC's capital improvement plan. Annually, the City Council considers adjusting the amounts of the SDCs based on the *Engineering News of Record, Construction Cost Index*. This year there was an increase to the SDCs of 4.93% which will become effective on July 1, 2023; this change was adopted at the February 14, 2023 City Council meeting by Resolution No. 596-23.

## Revenue Highlights

The City anticipates receiving at least one Residential SDC fee per fund this year. There are a couple of larger projects currently in development which will increase SDC revenues once they reach the building permit stage. These projects include the Harvest Garden PUD (residential) and Pacific Lumber (commercial).

## Expense Highlights

There are no expenses of note planned at this time.

Each SDC fund allows for a 5% transfer to the General Fund, of the previous year's fees received, to cover administrative costs. However, no payments were received by the Proposed Budget print date, so no transfers are budgeted.



# City of Donald

Fiscal Year 2024

## SYSTEM DEVELOPMENT FUND - WATER

	Historical Data			Budget for Next Year		
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Resources</b>						
09-0-500	Beginning Fund Balance	27,293	14,141	12,881	23,742	23,742
<b>Revenues</b>						
09-0-510	Grants	28,959	37,961	32,120	0	0
09-0-560	Improvement Fees	0	0	1,959	2,069	2,069
09-0-570	Reimbursement Fees	0	0	740	782	782
09-0-580	Administration Fees	N/A	0	135	143	143
09-0-591	Interest Income	207	78	45	225	225
<b>Total Revenues</b>		<b>29,166</b>	<b>38,039</b>	<b>34,999</b>	<b>3,219</b>	<b>3,219</b>
<b>Total Resources</b>		<b>56,459</b>	<b>52,180</b>	<b>47,880</b>	<b>26,961</b>	<b>26,961</b>
<b>Requirements</b>						
<b>Materials &amp; Services</b>						
09-1-710	Outside Services	42,108	70,969	32,120	0	0
<b>Total Materials &amp; Services</b>		<b>42,108</b>	<b>70,969</b>	<b>32,120</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>42,108</b>	<b>70,969</b>	<b>32,120</b>	<b>0</b>	<b>0</b>
<b>Requirements Not Allocated</b>						
<b>Interfund Transfers</b>						
09-1-780	Transfers to General Fund	210	80	0	0	0
<b>Total Interfund Transfers</b>		<b>210</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>
09-1-900	Operating Contingency			0	0	0
09-1-901	Reserved Future Expenditures			15,760	26,961	26,961
<b>Total Requirements Not Allocated</b>		<b>210</b>	<b>80</b>	<b>15,760</b>	<b>26,961</b>	<b>26,961</b>
<b>Ending Balance (prior years)</b>		<b>14,141</b>	<b>-18,869</b>			
<b>Total Requirements</b>		<b>56,459</b>	<b>52,180</b>	<b>47,880</b>	<b>26,961</b>	<b>26,961</b>

Key: N/A Line is not applicable for year

# City of Donald

Fiscal Year 2024

## SYSTEM DEVELOPMENT FUND - SEWER

	Historical Data			Budget for Next Year		
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024
<b>Resources</b>						
10-0-500	Beginning Fund Balance	287,752	277,099	279,658	294,465	294,465
<b>Revenues</b>						
10-0-510	Grants	9,942	74,617	32,120	0	0
10-0-560	Improvement Fees	0	0	20,473	21,618	21,618
10-0-570	Reimbursement Fees	0	0	741	783	783
10-0-580	Administration Fees	N/A	0	1,061	1,120	1,120
10-0-591	Interest Income	2,175	1,537	1,245	4,550	4,550
<b>Total Revenue</b>		<b>12,117</b>	<b>76,154</b>	<b>55,640</b>	<b>28,071</b>	<b>28,071</b>
<b>Total Resources</b>		<b>299,869</b>	<b>353,253</b>	<b>335,298</b>	<b>322,536</b>	<b>322,536</b>
<b>Requirements</b>						
<b>Materials &amp; Services</b>						
10-1-710	Outside Services	22,557	77,014	32,120	0	0
<b>Total Materials &amp; Services</b>		<b>22,557</b>	<b>77,014</b>	<b>32,120</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>22,557</b>	<b>77,014</b>	<b>32,120</b>	<b>0</b>	<b>0</b>
<b>Requirements Not Allocated</b>						
<b>Interfund Transfers</b>						
10-1-780	Transfers to General Fund	213	81	0	0	0
<b>Total Interfund Transfers</b>		<b>213</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>0</b>
10-1-900	Operating Contingency			0	0	0
10-1-901	Reserved Future Expenditures			303,178	322,536	322,536
<b>Total Requirements Not Allocated</b>		<b>213</b>	<b>81</b>	<b>303,178</b>	<b>322,536</b>	<b>322,536</b>
<b>Ending Balance (prior years)</b>		<b>277,099</b>	<b>276,158</b>			
<b>Total Requirements</b>		<b>299,869</b>	<b>353,253</b>	<b>335,298</b>	<b>322,536</b>	<b>322,536</b>

Key: N/A Line is not applicable for year

# City of Donald

Fiscal Year 2024

## SYSTEM DEVELOPMENT FUND - PARK

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
11-0-500	Beginning Fund Balance	2,338	1,341	1,337	13,522	13,522	13,522
<b>Revenues</b>							
11-0-560	Improvement Fees	0	0	1,437	1,517	1,517	1,517
11-0-580	Administration Fees	N/A	0	72	76	76	76
11-0-591	Interest Income	18	8	5	160	160	160
<b>Total Revenues</b>		<b>18</b>	<b>8</b>	<b>1,514</b>	<b>1,753</b>	<b>1,753</b>	<b>1,753</b>
<b>Total Resources</b>		<b>2,356</b>	<b>1,349</b>	<b>2,851</b>	<b>15,275</b>	<b>15,275</b>	<b>15,275</b>
<b>Requirements</b>							
<b>Materials &amp; Services</b>							
11-1-710	Outside Services	994	0	0	0	0	0
<b>Total Materials &amp; Services</b>		<b>994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Requirements Not Allocated</b>							
<b>Interfund Transfers</b>							
11-1-780	Transfers to General Fund	21	11	0	0	0	0
<b>Total Interfund Transfers</b>		<b>21</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
11-1-900	Operating Contingency			0	0	0	0
11-1-901	Reserved Future Expenditures			2,851	15,275	15,275	15,275
<b>Total Requirements Not Allocated</b>		<b>21</b>	<b>11</b>	<b>2,851</b>	<b>15,275</b>	<b>15,275</b>	<b>15,275</b>
<b>Ending Balance (prior years)</b>		<b>1,341</b>	<b>1,338</b>				
<b>Total Requirements</b>		<b>2,356</b>	<b>1,349</b>	<b>2,851</b>	<b>15,275</b>	<b>15,275</b>	<b>15,275</b>

Key: N/A Line is not applicable for year

# City of Donald

Fiscal Year 2024

## SYSTEM DEVELOPMENT FUND - STORMWATER

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
12-0-500	Beginning Fund Balance	23,004	20,115	20,213	27,304	27,304	27,304
<b>Revenues</b>							
12-0-560	Improvement Fees	0	0	768	811	811	811
12-0-570	Reimbursement Fees	0	0	N/A	N/A	N/A	N/A
12-0-580	Administration Fees	N/A	0	38	41	41	41
12-0-591	Interest Income	174	112	95	380	380	380
<b>Total Revenues</b>		<b>174</b>	<b>112</b>	<b>901</b>	<b>1,232</b>	<b>1,232</b>	<b>1,232</b>
<b>Total Resources</b>		<b>23,178</b>	<b>20,227</b>	<b>21,114</b>	<b>28,536</b>	<b>28,536</b>	<b>28,536</b>
<b>Requirements</b>							
<b>Materials &amp; Services</b>							
12-1-710	Outside Services	2,983	0	0	0	0	0
<b>Total Materials &amp; Services</b>		<b>2,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>2,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Requirements Not Allocated</b>							
<b>Interfund Transfers</b>							
12-1-780	Transfers to General Fund	80	4	0	0	0	0
<b>Total Interfund Transfers</b>		<b>80</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12-1-900	Operating Contingency			0	0	0	0
12-1-901	Reserved Future Expenditures			21,114	28,536	28,536	28,536
<b>Total Requirements Not Allocated</b>		<b>80</b>	<b>4</b>	<b>21,114</b>	<b>28,536</b>	<b>28,536</b>	<b>28,536</b>
<b>Ending Balance (prior years)</b>		<b>20,115</b>	<b>20,223</b>				
<b>Total Requirements</b>		<b>23,178</b>	<b>20,227</b>	<b>21,114</b>	<b>28,536</b>	<b>28,536</b>	<b>28,536</b>

Key: N/A Line is not applicable for year

# City of Donald

Fiscal Year 2024

## SYSTEM DEVELOPMENT FUND - TRANSPORTATION

	Historical Data			Budget for Next Year			
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Approved 2024	Adopted 2024	
<b>Resources</b>							
13-0-500	Beginning Fund Balance	17,304	14,392	14,450	39,192	39,192	39,192
<b>Revenues</b>							
13-0-560	Improvement Fees	0	0	2,719	2,870	2,870	2,870
13-0-570	Reimbursement Fees	0	0	170	179	179	179
13-0-580	Administration Fees	N/A	0	142	152	152	152
13-0-591	Interest Income	132	80	65	540	540	540
<b>Total Revenues</b>		<b>132</b>	<b>80</b>	<b>3,096</b>	<b>3,741</b>	<b>3,741</b>	<b>3,741</b>
<b>Total Resources</b>		<b>17,436</b>	<b>14,472</b>	<b>17,546</b>	<b>42,933</b>	<b>42,933</b>	<b>42,933</b>
<b>Requirements</b>							
<b>Materials &amp; Services</b>							
13-1-710	Outside Services	2,983	0	0	0	0	0
<b>Total Materials &amp; Services</b>		<b>2,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Allocated Requirements</b>		<b>2,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Requirements Not Allocated</b>							
<b>Interfund Transfers</b>							
13-1-780	Transfers to General Fund	61	12	0	0	0	0
<b>Total Interfund Transfers</b>		<b>61</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13-1-900	<b>Operating Contingency</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13-1-901	<b>Reserved Future Expenditures</b>			<b>17,546</b>	<b>42,933</b>	<b>42,933</b>	<b>42,933</b>
<b>Total Requirements Not Allocated</b>		<b>61</b>	<b>12</b>	<b>17,546</b>	<b>42,933</b>	<b>42,933</b>	<b>42,933</b>
<b>Ending Balance (prior years)</b>		<b>14,392</b>	<b>14,460</b>				
<b>Total Requirements</b>		<b>17,436</b>	<b>14,472</b>	<b>17,546</b>	<b>42,933</b>	<b>42,933</b>	<b>42,933</b>

Key: N/A Line is not applicable for year

# City of Donald

Fiscal Year 2024

## TRANSFER SCHEDULE

	<b>In</b>	<b>Out</b>	<b>Purpose</b>
<b>General Fund</b>	23,080		City Hall overhead
<b>Water Fund</b>		11,540	*City Hall overhead
<b>Sewer Fund</b>		11,540	*City Hall overhead
<b>Total</b>	<b>\$ 23,080.00</b>	<b>\$ 23,080.00</b>	

\*CPI-U of 6.0%





## RESOLUTION No. 571-23

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DONALD DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUE.

**WHEREAS**, Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2023-2024; and,

**WHEREAS**, two public hearings were held to give citizens the opportunity to comment on the use of State Revenue Sharing; one meeting by the City of Donald Budget Committee was held on May 23, 2023 and the other on June 13, 2023 by the Donald City Council.

#### **NOW, THEREFORE, THE CITY OF DONALD RESOLVES AS FOLLOWS:**

**Section 1:** Pursuant to ORS 221.770, the City of Donald hereby elects to receive state shared revenues for fiscal year 2023-2024.

**Section 2:** The Resolution is and shall be effective from and after its passage by City Council.

**PASSED and ADOPTED** by the City Council of the City of Donald at their regular meeting on this 13<sup>th</sup> day of June 2023 by the vote of 1 ayes and 0 nays.

**DATE:** June 13, 2023



Rick Olmsted, Mayor

**ATTEST** by the City Manager this 13<sup>th</sup> day of June, 2023.



Eric Underwood, City Manager

I certify that a public hearing before the Budget Committee was held on May 23, 2023 and a public hearing before the City Council was held on June 13, 2023, giving citizens opportunity to comment on the use of State Revenue Sharing.



Eric Underwood, City Manager

## Resolution No. 573-23

FORM  
OR-LB-RES

### RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Donald hereby adopts the budget for fiscal year 2023-2024 in the total of \$4,245,290.\* This budget is now on file at 10710 Main Street NE, in Donald, Oregon.

### RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

<b>General Fund</b>		<b>Stormwater Fund</b>	
<u>Organizational Unit or Program:</u>		Stormwater	3,550
Administration	257,925	Contingency	500
Planning & Building	95,300	<b>Total</b>	<b>\$ 4,050</b>
Public Safety	56,600		
Parks	54,565	<b>Debt Service Fund</b>	
Community Development	255,969	Debt Service	22,982
<u>Not Allocated to Organizational Unit or Program:</u>		<b>Total</b>	<b>\$ 22,982</b>
Transfers Out	-		
Contingency	95,000	<b>Water Fund</b>	
<b>Total</b>	<b>\$ 815,359</b>	Water	1,367,539
		Transfers Out	11,540
<b>Street Fund</b>		Contingency	9,476
Streets	89,762	<b>Total</b>	<b>\$ 1,388,555</b>
Contingency	35,000		
<b>Total</b>	<b>\$ 124,762</b>	<b>Sewer Fund</b>	
		Sewer	527,687
		Transfers Out	11,540
		Contingency	135,000
		<b>Total</b>	<b>\$ 674,227</b>
		Total Appropriations, All Funds	\$ 3,029,935
		Total Unappropriated and Reserve Amounts, All Funds	\$ 1,215,355
		<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 4,245,290 *</b>

*(\*amounts with asterisks must match)*

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2023-2024 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$0.8752 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$23,356 for debt service for general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**General Government Limitation**

Permanent Rate Tax..... \$ 0.8752/\$1,000


**Excluded from Limitation**

General Obligation Bond Debt Service..... \$23,356

The above resolution statements were approved and declared adopted on June 13, 2023.

Passed by a vote of 1 ayes and 0 nays.

APPROVED:

  
\_\_\_\_\_  
Rick Olmsted  
Mayor

ATTEST:

  
\_\_\_\_\_  
Eric Underwood  
City Manager

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Marion County

## FORM OR-LB-50 2023-2024

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instructions booklet.

The City of Donald District Name has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Marion County Name County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 388</u> <small>Mailing Address of District</small>	<u>Donald</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97020</u> <small>ZIP code</small>	<u>June 15, 2023</u> <small>Date</small>
<u>Eric Underwood</u> <small>Contact Person</small>	<u>City Manager</u> <small>Title</small>		<u>503-678-5543</u> <small>Daytime Telephone</small>	<u>citymanager@donaldoregon.gov</u> <small>Contact Person E-Mail</small>

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	0.8752	
2.	Local option operating tax . . . . .		
3.	Local option capital project tax . . . . .		<b>Excluded from Measure 5 Limits</b>
4.	City of Portland Levy for pension and disability obligations . . . . .		Dollar Amount of Bond Levy
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .		<b>0</b>
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .		23,356
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .		<b>23,356</b>

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	0.8752
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV: SPECIAL ASSESSMENTS, FEES AND CHARGES\***

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

\*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

\*\*The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.