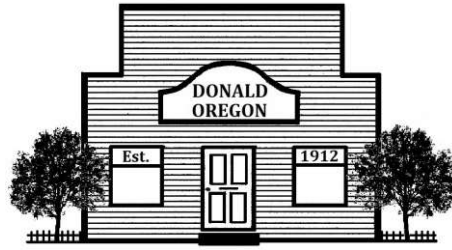


DONALD OREGON

Proposed Budget
2025-2026



Budget Committee

Elected Members

Mayor James Houdyshell
Council President Jan Olsen
Councilor Michael Coffman
Councilor Abby Hungate
Councilor Amanda Johnson
Councilor Gabrielle Plunkett
Councilor Jenny Strathdee

Citizen Members

Alice Bentz (2026)
Vacant (2026)
Vacant (2026)
Vacant (2027)
Scott Olson (2027)
Rick Olmsted (2028)
Craig Olsen (2028)

Staff Members

Eric Underwood, City Manager and Budget Officer
Lisa Hassel, Accountant
Alonso Limones, Public Works Director

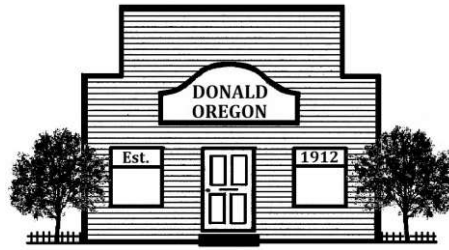
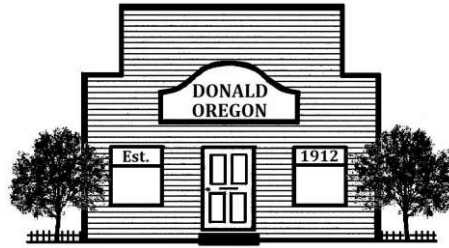


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- Transfer Schedule
- Notice of Budget Committee Meeting

10710 Main Street NE * PO Box 388
Donald, Oregon 97020
503-678-5543
www.donaldoregon.gov



Budget Calendar

- | | |
|--|-------------------|
| 1. Council to appoint Budget Officer | January 14 |
| 2. Budget Calendar submitted to Council for review | February 11 |
| 3. Council to appoint Budget Committee Members | March 11 |
| 4. Prepare Proposed Budget | March – May |
| 5. Send Notice of Budget Committee Meeting to Woodburn Independent | May 1 |
| 6. Publication date:
1 st Notice of Budget Committee Meeting on City website | May 2 |
| 7. Publication date:
2 nd Notice of Budget Committee Meeting in Woodburn Independent | May 7 |
| 8. Budget Training | May 8 |
| 9. Proposed Budget delivered to Committee Members and posted on website | May 16 |
| 10. Budget Committee Meeting (schedule subsequent meetings if needed) | May 20 at 6:00pm |
| 11. Send Notice of Budget Hearing (LB-1) to Woodburn Independent | May 22 |
| 12. Publication date: Notice of Budget Hearing in Woodburn Independent | May 28 |
| 13. Budget Hearing
Enact resolutions to adopt budget, make appropriations and impose tax | June 10 at 6:45pm |
| 14. Submit resolution and LB-50 to Marion County | by July 15 |
| 15. Submit State Share Revenue resolution to Dept. of Administrative Service | by July 31 |
| 16. Send copy of Adopted Budget to Marion County | by September 30 |

10710 Main Street NE * PO Box 388
Donald, Oregon 97020
503-678-5543
www.donaldoregon.gov



CITY OF DONALD

2025-2026 Summary Budget Message

Dear Mayor, City Council and Budget Committee Members,

On behalf of the City of Donald, I am pleased to present the balanced budget for the 2025-2026 Fiscal Year. This proposed budget has been prepared in accordance with the budgetary practices recommended by the Governmental Accounting Standards Board (GASB) and in compliance with Oregon's local budget laws.

The development of this budget is the result of a thorough evaluation of departmental needs and financial resources. It aims to provide a clear and comprehensive account of the City's financial standing while:

- ❖ Reflecting public policy set forth by the City Council and Planning Commission.
- ❖ Serving as a management tool for financial oversight.
- ❖ Outlines the City's financial allocation, projected revenues and expenditures.
- ❖ Acting as a key communication document for community members interested in City operations and services.

City staff remain committed to delivering services efficiently and transparently while maintaining flexibility for improvements. Our prudent budgeting approach has historically allowed us to sustain service levels and prevent budget shortfalls. The proposed budget is now presented for review and feedback by the Budget Committee. Following this process, it will be submitted to the City Council for consideration at the June meeting, where any necessary adjustments will be discussed before final approval. Once adopted, the budget will take effect on July 1, 2025.

TOTAL BUDGET

The proposed total budget for Fiscal Year 2025-2026 is \$4,922,255. This budget reflects sound investments, data-driven estimations, and equitable service delivery. It prioritizes efficiency while supporting the high quality of life enjoyed by the Donald community. The budget aligns with the City's 2025-2026 goals:

- ❖ Support the Health and Safety of our Community
- ❖ Maintain Secure, Resilient, and Reliable Infrastructure to Support Current and Future Residents, Visitors, and Business Operations
- ❖ Improve Accessibility through Transportation Facility Planning and Construction
- ❖ Promote a Thriving, Sustainable, Business-Friendly Local Economy
- ❖ Protect a Clean, Healthy, and Sustainable Environment
- ❖ Create Community that is Welcoming and Friendly through Inclusive Strategies

FINANCIAL OUTLOOK

The City of Donald's financial position remains stable despite ongoing inflationary pressures. While costs for some services have increased, revenue growth, fueled by a strong local economy and private development, has helped offset these impacts. Recent housing, industrial, and commercial projects have contributed to revenue streams, particularly in property taxes and enterprise fund fees.

Uncertainty persists regarding future federal funding due to a freeze implemented by the current federal administration. While this does not currently affect the remaining American Rescue Plan Act (ARPA) funds allocated for the Water Well #3 project, it may impact future funding opportunities. Regional, state, and federal agencies continue to assess the implications of this funding freeze.

KEY BUDGETARY ISSUES

GENERAL FUND

The projected General Fund resources for 2025-2026 is \$1,040,548, reflecting a 2.25% increase from the previous year due, in part, to higher property tax revenues, franchise fee collections and a beginning fund balance which includes the remaining revenues from the Marion County Community Prosperity Initiative (CPI). A new line item has been added to the budget this year to reserve funds for future expenditures. The funds in this line item originate from the old Marion County CPI funding that was previously received and will be allocated toward future park and improvements. Key revenue sources contributing to the overall budget include property taxes and franchise fees.

- ❖ **Property Taxes:** Estimated collections reflect a 95% collection rate, with total revenue projected at \$144,100, based on an assessed value of \$172,950,000 and a tax rate of \$0.8752 per \$1,000.
- ❖ **Franchise Fees:** These fees, which recover costs for utilities operating within City rights-of-way, are expected to increase by approximately 10%.

Shared Revenues (Liquor Revenues)

Revenues from State Shared Revenues will be reduced for cities this year due to capital expenditures being made by the State. The Legislature approved construction of a new Oregon Liquor and Cannabis warehouse facility in 2021. Any expenses for the new warehouse reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the warehouse project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, placing more of a burden on city shares.

Public Safety

The City has successfully completed its inaugural year of a contract with the City of Hubbard for police services following challenges in meeting service levels with Marion County. The Intergovernmental Agreement (IGA) with Hubbard provides 20 guaranteed hours of patrol coverage per week, along with emergency services. The total allocation for police services is \$56,650, partially funded by the PGE Privilege Tax (\$25,400). A local option levy for permanent Marion County police service failed twice in past elections. However, the city has agreed to contract with the City of Hubbard on an ongoing basis, with a 3% increase each year, until either party decides to terminate the agreement. Currently, the Hubbard-Donald Police Department enforces criminal and traffic matters. The overall amount budgeted in this budget includes payment for Quarter Four FY 2024-2025.

INFRASTRUCTURE

Utility Rates

- *Water & Sewer Rates:* Adjustments based on the January 2024 Consumer Price Index will result in slight increases:
 - Water Monthly Base Charge: \$53.29 (from \$51.84)
 - Water Consumption per 1,000 gallons: \$3.73 (from \$3.63)
 - Sewer Monthly Base Charge: \$41.48 (from \$40.35)
 - Sewer Commercial Rate (above 5,190 gallons): \$2.16/1,000 gallons (from \$2.10)
- *Stormwater and Street Utility Fees:* These continue to provide essential funding but will take time to build sufficient reserves for significant impacts on operations.
- *Water/Sewer Rate Study:* A water and sewer rate study is budgeted as prescribed by the initial rate analysis recommending a re-evaluation of the rates after a period of five years. This fiscal year marks the five-year anniversary of that initial study and \$25,000 has been budgeted to conduct the study.
- *SDC Rates Update:* As we move forward with the necessary expansion of our sewer system, it is essential to ensure that our System Development Charges (SDC) remain aligned with current construction trends and costs. To that end, we have allocated budget funds for an SDC update, including the engagement of professional consulting services to provide a comprehensive and accurate analysis.

Water Fund

- Budgeted expenses in the Water Fund reflect replacing the water filtration media due to increasing operational deficiencies of the current filtration system. It is timely to replace the water filtration media this year to ensure the safety of the drinking water and compliance of permitting requirements. We have budgeted \$70,000 for this effort.

Sewer Fund

- The City is in the process of enacting a development moratorium per the direction of City Council due to reaching maximum sewer capacity. Rules dictate that, within six months of the date of enactment, a plan must be established to expand sewer infrastructure. The City is currently defining sewer expansion as constructing an additional lagoon (Lagoon #5) and conducting an outfall study. The outfall study is reflected in this budget. Additionally, staff are actively pursuing potential funding sources to minimize potential financial burdens on ratepayers.
- In preparation for the City's sewer expansion initiatives planned for this fiscal year, additional expenses have been budgeted to cover key components of the project. These include the moratorium designation, the contract renewal for the Fargo Service District, and the physical expansion of sewer-related infrastructure. Each of these elements is expected to incur associated legal, engineering, design, and other related costs.

PERSONNEL

The proposed budget includes a 2.8% cost-of-living adjustment (COLA) based on the 2025 Consumer Price Index (CPI-U). The City has recently increased its staff to six (6) full-time employees and one part-time position. Workload assessments have prompted personnel adjustments from the previous 6 full-time positions. Salaries, benefits, and related expenses are allocated across General, Street, Water, and Sewer funds.

DEBT SERVICE

This year, the city will pay off its one and only outstanding General Obligation Bond, which reaches maturity on December 7, 2025. The bond was issued in the amount of \$375,000 on March 8, 2005 for water infrastructure upgrades. The final payment, with interest, will be \$36,260.

CONCLUSION

We have a strong, dedicated, and eager staff that take pride in their work to serve the Donald Community. This budget provides evidence that great care goes into the way public dollars are spent for the provision of the greatest level of service delivery. The financial condition of the city is sound and the budget is balanced, further facilitating progression toward the goals set by the City's leadership and helping to prepare for any unanticipated challenges.

We maintain a conservative approach to budgeting and the practices of never taking on more than for which we can provide, repairing instead of replacing, and being mindful of our financial future. We are guided by our commitment to ethics, transparency, and public service and if we maintain this focus, we will remain financially strong and continue to thrive as a community.

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 do not permit over-expenditures. It is important to maintain financial awareness.

It is my belief that transparency, clear communication, and true collaboration are the elements that lead to successful governance. Transparency builds trust, communication educates, and collaboration strengthens. Keeping this philosophy in mind is especially important when considering the City's budget, which is a vital tool for serving our community and helping to reach our goals faster and more effectively.

I look forward to working with the leadership and staff of Donald to take advantage of the many opportunities that lie ahead over the course of this next fiscal year. I take great pride in serving the people of Donald 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.

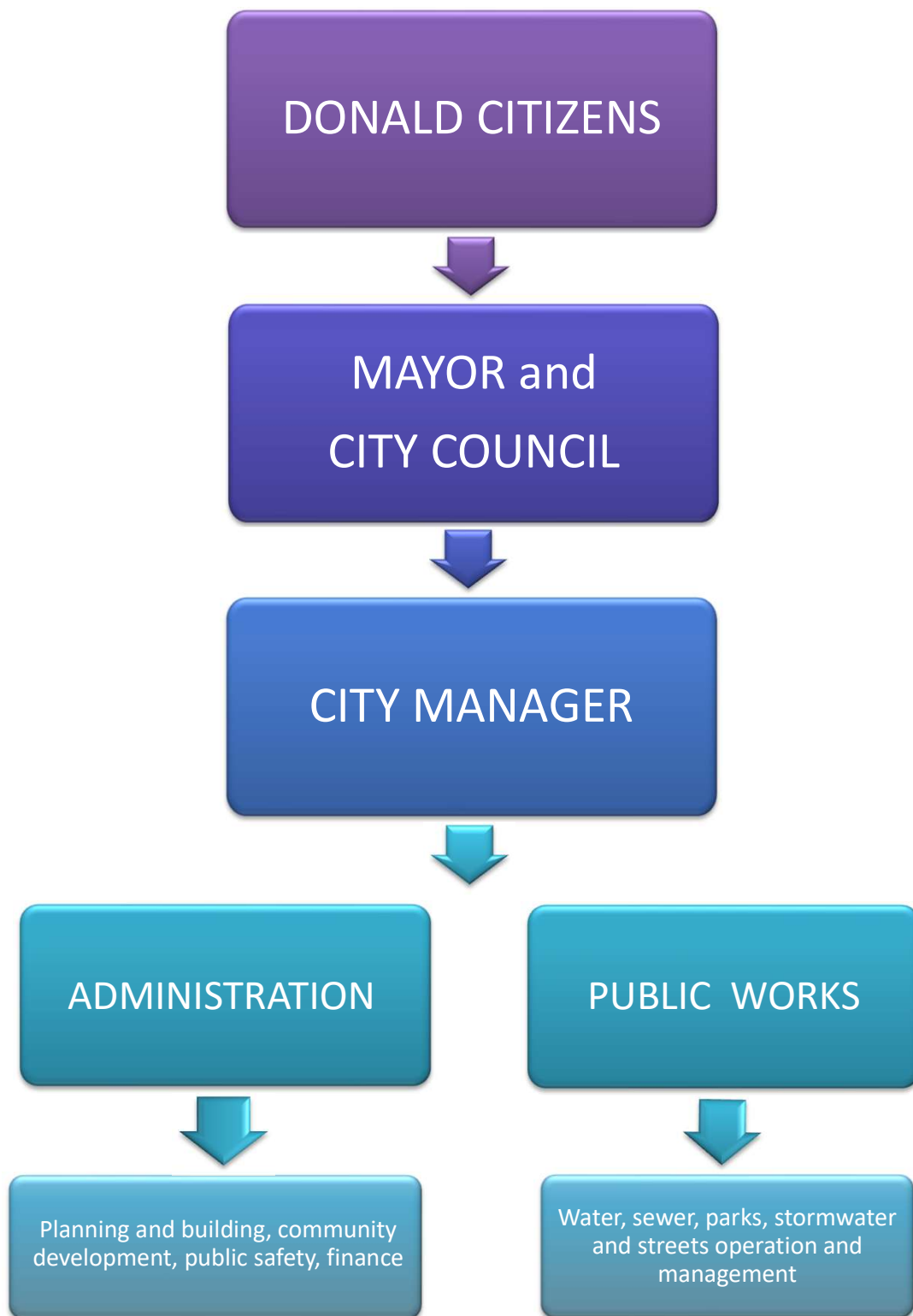
Thank you for taking the time to review this message and for your consideration of the proposed budget for Fiscal Year 2025-2026. Please let me know if you have any questions, comments or concerns. I am always happy to be of service.

In Service,

A handwritten signature in blue ink that reads "Eric Underwood". The signature is fluid and cursive, with the first name "Eric" and last name "Underwood" clearly distinguishable.

Eric Underwood, City Manager

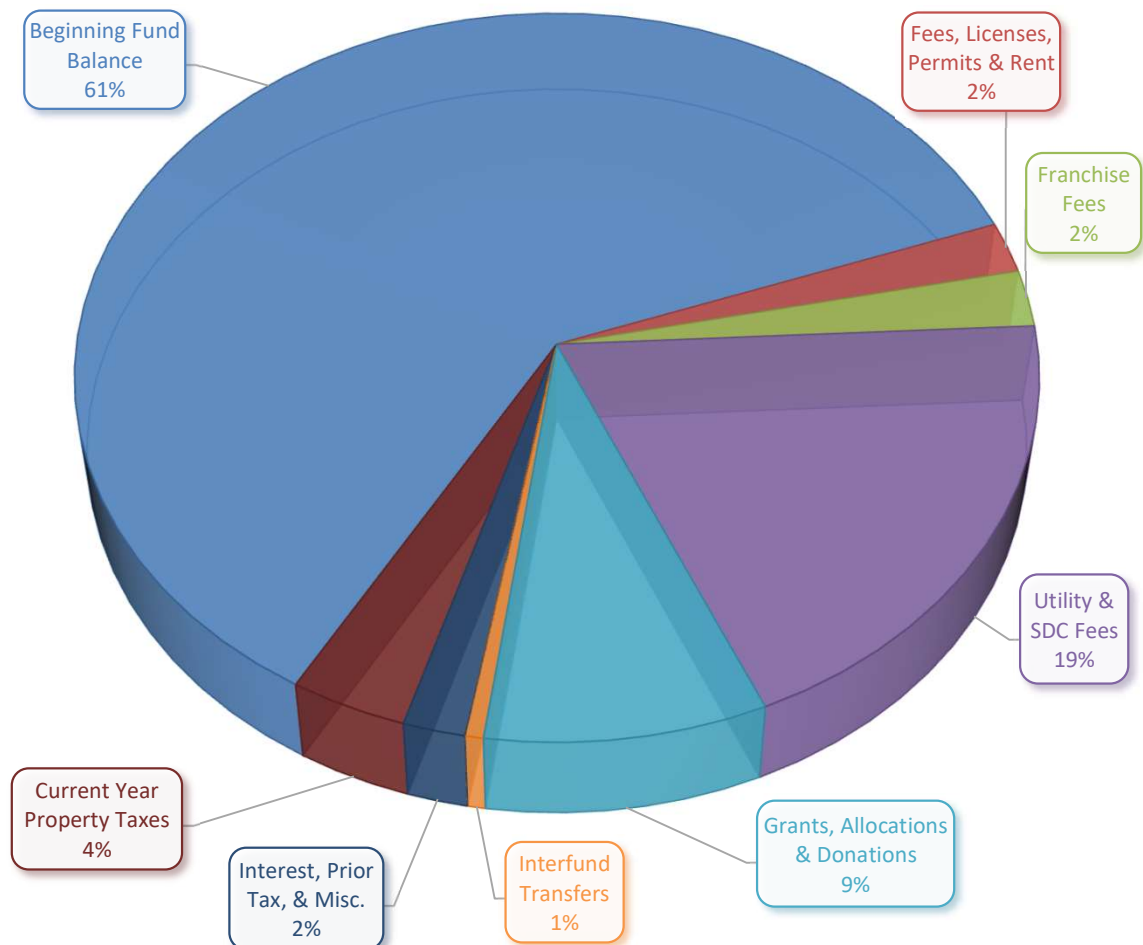
ORGANIZATIONAL CHART



OVERVIEW

2023 Actual	2024 Actual	2025 Budget	Resources Summary	2026 Proposed	2026 Approved	2026 Adopted
1,933,699	1,962,905	2,833,079	Beginning Fund Balance	3,008,075	0	0
118,912	85,197	110,800	Fees, Licenses, Permits & Rent	110,700	0	0
89,995	100,268	112,700	Franchise Fees	122,600	0	0
787,480	1,719,598	955,725	Utility & SDC Fees	950,363	0	0
510,295	765,863	743,550	Grants, Allocations & Donations	429,250	0	0
31,780	23,080	49,784	Interfund Transfers	27,787	0	0
86,910	123,690	77,505	Interest, Prior Tax, & Misc.	94,680	0	0
136,221	151,046	162,927	Current Year Property Taxes	178,800	0	0
3,695,292	4,931,648	5,046,070	Total	4,922,255	0	0

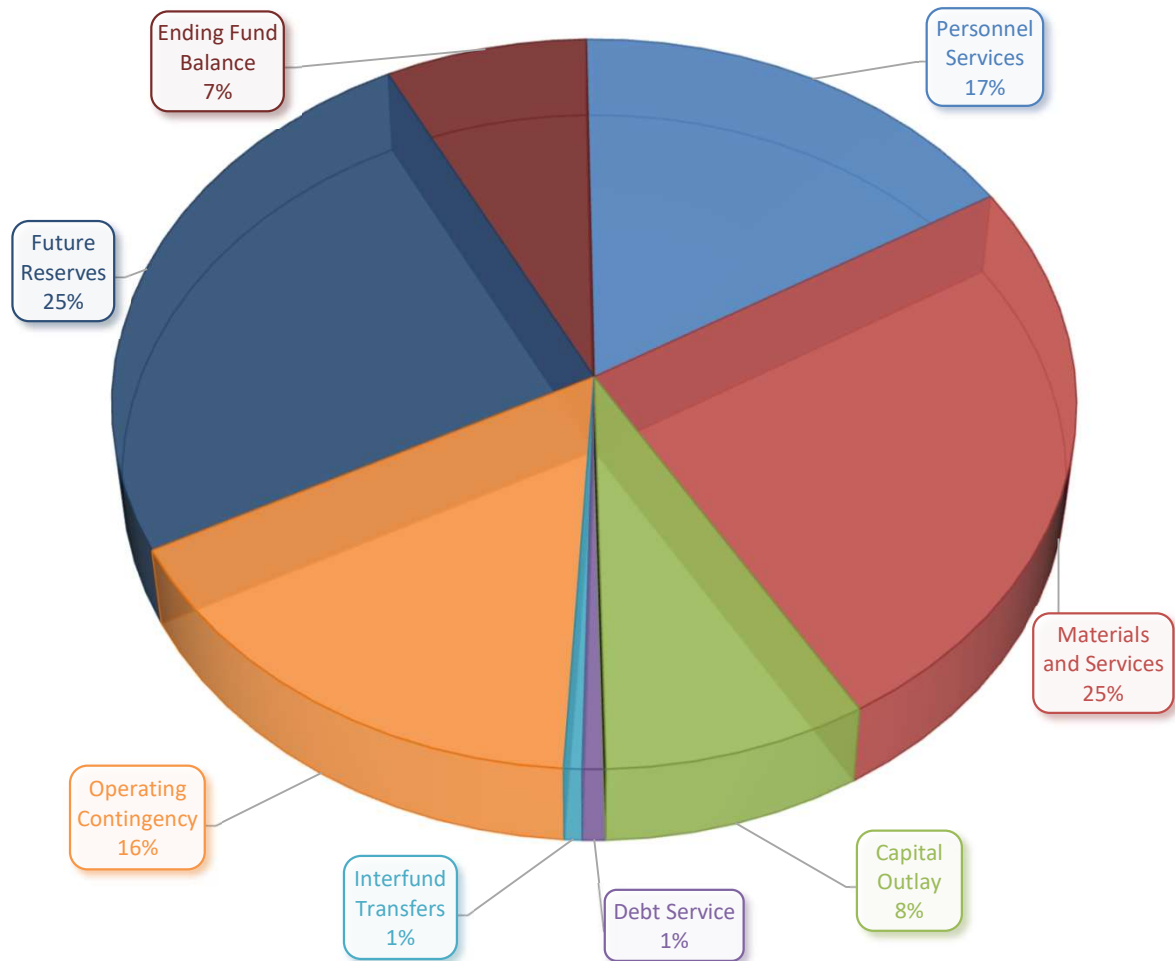
2026 PROPOSED RESOURCES



OVERVIEW

2023 Actual	2024 Actual	2025 Budget	Requirements Summary	2026 Proposed	2026 Approved	2026 Adopted
608,643	647,420	783,260	Personnel Services	818,820	0	0
493,789	615,330	1,173,889	Materials and Services	1,231,040	0	0
574,613	588,299	663,000	Capital Outlay	407,000	0	0
23,564	22,981	27,320	Debt Service	36,273	0	0
31,780	23,080	49,784	Interfund Transfers	27,787	0	0
0	0	298,370	Operating Contingency	808,539	0	0
0	0	1,214,277	Future Reserves	1,234,796	0	0
1,962,903	3,034,538	836,170	Ending Fund Balance	358,000	0	0
3,695,292	4,931,648	5,046,070	Total	4,922,255	0	0

2026 PROPOSED REQUIREMENTS



General Fund

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 2025-2026 is \$172,950,000. It is anticipated that roughly 5 percent of the property taxes will go uncollected and that an estimated \$144,100 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 in fees based on ongoing projects. 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 granted small cities \$15,000 each year for five years for local economic development projects. Last year the county continued the program granting \$20,000; we expect to receive the same amount this year. Oregon Department of Land Conservation (DLCD) – this \$1,000 grant will help to analyze current zoning and make any needed adjustments.

State Revenue: The City receives payments from four different shared revenue programs through the state which are based on population; Donald's population estimate, certified on December 15, 2024 was 1,123. Three of the programs contribute to the General Fund and the other program is a gas tax which is collected in the Street Fund. On the following page 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.

	Highway Trust Fund Revenues (Gas Tax)	Liquor Revenues (20% of Total Share)	Marijuana Tax Revenues (75% of City's Share)	Cigarette Tax Revenues
2022-23 Actuals	\$76.48	\$18.69	\$1.42	\$0.74
2023-24 Actuals	\$77.57	\$18.55	\$1.41	\$0.66
2024-25 Estimates	\$81.66	\$17.59	\$1.42	\$0.62
2025-26 Estimates	\$81.25	\$15.90	\$1.50	\$0.59
2026-27 Estimates	\$80.74	\$16.79	\$1.49	\$0.56

Administration Fees: This line tracks fees collected for administration services such as lien searches, NSF charges and local business 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 \$10,800 for the upcoming tax year which is a decrease from previous years due to changes made during the 2021 legislative session. 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. System Development Funds allow for 5% of the previous year's fees to be transferred to the General Fund to cover administrative costs. The details can be found in the Transfer Schedule.

Expense Highlights

Administration Department: Chairs for the dais and a public meeting audio/visual device will be purchased for the City Hall Council Chambers.

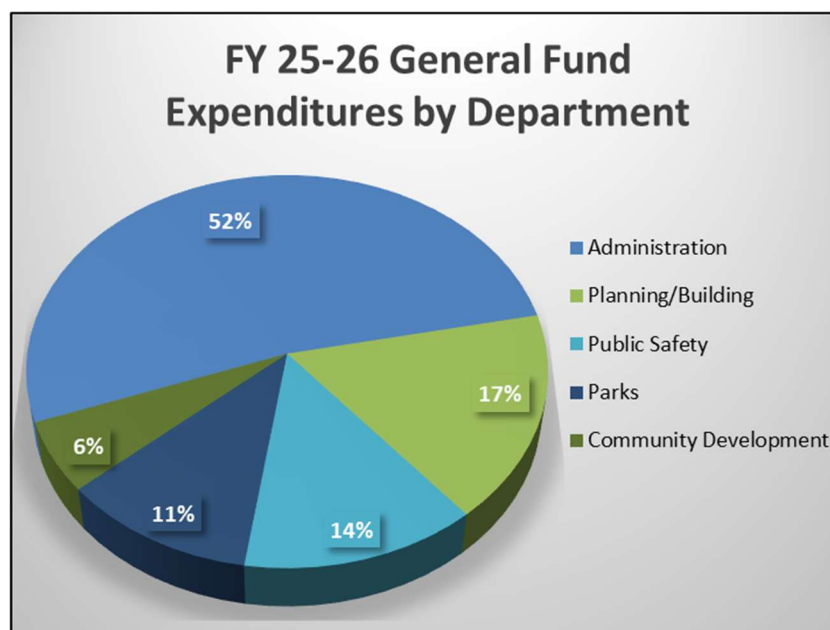
Public Safety Department: The City contracted in 2024 with the City of Hubbard to provide police services; \$56,650 is budgeted to provide a minimum of 20 hours per week of shift coverage, plus continuous patrol and emergency service coverage. An annual subscription fee to monitor the City's two digital speed signs is budgeted at \$1,000.

Community Development Department: The City Council held a Goal Setting Session and other discussions to provide guidance on spending priorities. This guidance includes expenditure of this year's CPI grant to create community-wide emergency planning elements that may include a charging station at the downtown gazebo. More details can be found in the table on the following page.

Contingency: This amount is appropriated in the budget to cover unforeseen operating expenditures that might occur during the year.

Reserved Future Expenditures: This new line was created to save for future general fund projects, such as park upgrades. The Community Development Department contributed \$2,000 last year and is budgeted to contribute the same amount this year. In addition, unexpended Marion County CPI revenue from previous years in the amount of \$20,000 will be contributing to this line.

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	Public Meeting Audio/Visual Device	\$1,000
01-1-705	Materials & Supplies	Council Chambers Chairs	\$2,800
01-4-710	Public Safety/Outside Service	Digital Speed Sign Service Fee	\$1,000

Community Development Department Expense Highlights

Line # 01-6-800			Cost
City Events			\$3,200
Community Service Donations			\$1,000
Council and Planning: Dues, Meetings & Travel Expenses			\$450
Council Discretionary			\$1,000
Holiday Décor and Garland Repairs			\$600
Main Street Enhancements			\$2,100
Mayor Cell Phone			\$450
Saving for Future Park Upgrades			<u>\$2,000</u>
State Shared Revenue Subtotal			\$10,800
Marion County Community Prosperity Initiative			\$20,000
Total			\$30,800



Donald's Downtown Gazebo in the former City Hall and Community Center location at 10710 Main ST NE. Built in 2024 with Marion County Community Prosperity Initiative funds.



GENERAL FUND

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
01-0-500	Beginning Fund Balance	431,057	599,116	560,859	587,961		
Revenues							
01-0-501	Property Taxes - Current	113,306	127,911	135,607	144,100		
01-0-502	Property Taxes - Prior	3,164	2,343	2,400	2,600		
01-0-503	Planning & Building Fees	59,323	28,545	75,000	75,000		
01-0-505	Business Registration Fees	2,835	2,935	2,250	2,250		
01-0-506	Permits & Fees	31,448	27,042	10,000	10,000		
01-0-507	Franchise Fees	71,804	79,938	90,200	97,200		
01-0-509	Municipal Court Revenue	1,250	2,265	100	100		
01-0-514	Grants	15,000	15,000	21,000	21,000		
01-0-515	Donations	502	375	100	100		
01-0-516	American Rescue Plan	117,721	0	0	N/A		
01-0-530	State Cigarette Tax	741	670	700	650		
01-0-531	State Liquor Tax	19,946	18,890	21,300	17,900		
01-0-532	State Marijuana Tax	1,304	1,743	1,350	1,600		
01-0-590	Miscellaneous	429	173	100	100		
01-0-591	Interest Income	12,692	35,658	12,300	15,600		
01-0-592	Copy & Fax Service Fees	36	65	50	50		
01-0-593	Administration Fees	870	1,295	350	350		
01-0-594	PGE Privilege Tax	18,191	20,330	22,500	25,400		
01-0-596	State Revenue Sharing	11,671	11,502	11,600	10,800		
01-0-598	Transfers In	21,780	23,080	49,784	27,787		
Total Revenues		504,013	399,761	456,691	452,587	0	0
Total Resources		935,070	998,877	1,017,550	1,040,548	0	0
Requirements for Administration							
Personnel Services							
01-1-610	Administrative Salaries	60,854	89,195	107,630	111,680		
01-1-615	Payroll Taxes/Benefits	34,092	50,649	65,430	66,200		
Total Personnel Services		94,946	139,843	173,060	177,880	0	0
Total Full-Time Equivalent (FTE)					1.40		
Materials & Services							
01-1-701	Advertising	932	965	1,200	1,350		
01-1-705	Materials & Supplies	5,752	3,130	4,450	7,300		
01-1-706	Postage	430	330	550	600		
01-1-708	Legal	7,305	2,910	19,500	19,500		
01-1-709	Accounting	4,250	4,583	4,690	4,800		
01-1-710	Outside Services	12,116	12,128	29,800	31,600		
01-1-712	Dues & Subscriptions	4,129	4,990	5,500	5,900		
01-1-713	Travel, Meetings, Education	1,335	449	2,900	3,600		
01-1-714	Municipal Court	1,090	426	2,100	2,100		
01-1-751	Permits & Fees	20	20	100	100		
01-1-753	Insurance & Bonds	3,549	4,037	4,950	5,250		
01-1-755	Repair & Maintenance	1,924	3,313	5,500	6,700		
01-1-757	Utilities	6,164	5,870	7,900	8,300		
01-1-758	Bank Charges	1,589	1,510	1,950	1,950		
01-1-760	Refunds & Misc.	0	125	100	100		
Total Materials & Services		50,585	44,785	91,190	99,150	0	0
Total Administration Requirements		145,531	184,629	264,250	277,030	0	0

GENERAL FUND - Continued

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Requirements for Planning & Building							
Materials & Services							
01-2-701	Advertising	0	0	200	200		
01-2-705	Materials & Supplies	0	1,824	200	200		
01-2-710	Outside Services	3,404	3,917	13,600	14,200		
01-2-711	Grant Funded Outside Services	N/A	0	1,000	1,000		
01-2-751	Planning & Building Fees	56,278	22,198	75,000	75,000		
01-2-760	Refunds & Misc.	0	871	100	100		
Total Materials & Services		59,682	28,811	90,100	90,700	0	0
Total Planning & Building Requirements		59,682	28,811	90,100	90,700	0	0
Requirements for Public Safety							
Materials & Services							
01-4-710	Outside Services	10,517	12,914	56,750	71,400		
Total Materials & Services		10,517	12,914	56,750	71,400	0	0
Total Public Safety Requirements		10,517	12,914	56,750	71,400	0	0
Requirements for Parks							
Personnel Services							
01-5-605	Maintenance Wages	18,681	19,755	21,630	23,350		
01-5-615	Payroll Taxes/Benefits	10,287	11,179	14,860	15,470		
Total Personnel Services		28,968	30,935	36,490	38,820	0	0
Total Full-Time Equivalent (FTE)					0.30		
Materials & Services							
01-5-705	Materials & Supplies	674	537	3,900	4,500		
01-5-707	Vehicle Operation & Maintenance	751	713	1,200	1,100		
01-5-710	Outside Services	3,606	3,196	4,200	4,200		
01-5-716	Uniforms	72	141	170	170		
01-5-753	Insurance & Bonds	1,402	1,590	1,720	1,950		
01-5-755	Repair & Maintenance	1,820	599	4,900	5,700		
01-5-757	Utilities	1,056	987	2,900	2,900		
01-5-760	Refunds & Misc.	0	0	50	50		
01-5-790	Community Center	311	N/A	N/A	N/A		
Total Materials and Services		9,692	7,764	19,040	20,570	0	0
Capital Outlay							
01-5-807	Equipment	3,488	0	0	0		
Total Capital Outlay		3,488	0	0	0	0	0
Total Parks Requirements		42,148	38,699	55,530	59,390	0	0
Requirements for Community Development							
Materials & Services							
01-6-800	Community Development	17,481	16,258	68,925	30,800		
01-6-810	American Rescue Plan	50,595	96,753	92,474	N/A		
Total Materials & Services		68,076	113,011	161,399	30,800	0	0
Total Comm. Devel. Requirements		68,076	113,011	161,399	30,800	0	0

GENERAL FUND - Continued

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
General Fund Requirements							
	Administration Dept.	145,531	184,629	264,250	277,030	0	0
	Planning & Building Dept.	59,682	28,811	90,100	90,700	0	0
	Public Safety Dept.	10,517	12,914	56,750	71,400	0	0
	Parks Dept.	42,148	38,699	55,530	59,390	0	0
	Community Development Dept.	68,076	113,011	161,399	30,800	0	0
Total Allocated Requirements		325,954	378,063	628,029	529,320	0	0
Requirements Not Allocated							
Interfund Transfers							
01-1-784	Transfers to Water Fund	5,000	N/A	N/A	N/A		
01-1-785	Transfers to Sewer Fund	5,000	N/A	N/A	N/A		
Total Interfund Transfers		10,000	0	0	0	0	0
01-1-900	Operating Contingency			93,770	339,228		
01-1-925	• Reserved Future Expenditures			N/A	22,000		
01-1-950	Unappropriated Ending Balance			295,751	150,000		
Total Requirements Not Allocated		10,000	0	389,521	511,228	0	0
Ending Balance (prior years)		599,116	620,814				
Total Requirements		935,070	998,877	1,017,550	1,040,548	0	0

Key: N/A Line is not applicable for year

• New Line

Street Fund

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 \$81.25 per person for the coming year and we have budgeted to receive \$91,200. A Street Maintenance Fee of \$3 per month, per property, was implemented in January 2023. This fee will help pay for future street maintenance costs.

Expense Highlights

The Street Fund will pay for annual street striping done by Marion County Public Works and for slurry seal on Crisell Street.

Line #	Name of Line	Activity	Cost
02-1-710	Outside Services	Pavement Management Software	\$1,000
02-1-755	Repair & Maintenance	Street Striping	\$2,700
02-1-805	Capital/Improvements	Slurry Seal on Crisell Street	\$30,000



STREET FUND

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
02-0-500	Beginning Fund Balance	192,659	26,956	109,270	126,785		
Revenues							
02-0-509	State Gas Tax	78,881	78,898	79,500	91,200		
02-0-510	SCA Grant Funds	100,000	50,000	0	0		
02-0-520	Sidewalk Program	7,820	2,850	2,510	540		
02-0-521	Street Revenue	8,212	14,827	16,200	16,300		
02-0-590	Miscellaneous	362	34	50	50		
02-0-591	Interest Income	5,622	1,595	2,100	3,400		
02-0-593	Administration Fees	300	200	200	100		
Total Revenues		201,197	148,405	100,560	111,590	0	0
Total Resources		393,856	175,361	209,830	238,375	0	0
Requirements for Streets							
Personnel Services							
02-1-605	Maintenance Wages	18,681	19,755	21,630	23,350		
02-1-615	Payroll Taxes/Benefits	10,288	11,180	14,860	15,470		
Total Personnel Services		28,969	30,935	36,490	38,820	0	0
Total Full-Time Equivalent (FTE)					0.30		
Materials & Services							
02-1-705	Materials & Supplies	731	1,095	1,500	1,500		
02-1-707	Vehicle Operation & Maintenance	751	713	1,200	1,100		
02-1-708	Legal	955	0	1,700	1,700		
02-1-710	Outside Services	8,205	7,480	9,200	9,200		
02-1-716	Uniforms	72	141	170	170		
02-1-725	Engineering	88	8,792	5,300	5,300		
02-1-751	Permits & Fees	20	20	250	250		
02-1-753	Insurance & Bonds	629	668	720	750		
02-1-755	Repair & Maintenance	4,555	3,128	7,800	16,300		
02-1-757	Utilities	10,898	13,145	15,300	15,900		
02-1-760	Refunds & Misc.	0	0	50	50		
Total Materials & Services		26,904	35,181	43,190	52,220	0	0
Capital Outlay							
02-1-805	Street Improvements	207,541	0	30,000	30,000		
02-1-806	Equipment	3,488	0	0	0		
02-1-807	SCA Grant	100,000	N/A	N/A	N/A		
Total Capital Outlay		311,029	0	30,000	30,000	0	0
Total Allocated Requirements		366,902	66,116	109,680	121,040	0	0
Requirements Not Allocated							
02-1-900	Operating Contingency			16,400	92,335		
02-1-950	Unappropriated Ending Balance			83,750	25,000		
Total Requirements Not Allocated				100,150	117,335	0	0
Ending Balance (prior years)		26,954	109,245				
Total Requirements		393,856	175,361	209,830	238,375	0	0
Key: N/A Line is not applicable for year							

Key: N/A Line is not applicable for year

Stormwater Fund

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 in January 2023. This fee was established to pay for maintenance of the public stormwater system.

Expense Highlights

The fund was created in Fiscal Year 2022-2023 and will take some time to accrue enough revenue to finance major stormwater service investments or capital improvements.



STORMWATER FUND

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
04-0-500	Beginning Fund Balance	0	2,736	6,188	11,847		
Revenues							
04-0-520	Stormwater Revenue	2,736	4,943	5,400	5,440		
04-0-590	Miscellaneous	0	0	50	50		
04-0-591	Interest Income	0	162	120	315		
Total Revenues		2,736	5,105	5,570	5,805	0	0
Total Resources		2,736	7,841	11,758	17,652	0	0
Requirements for Stormwater							
Materials & Services							
04-1-705	Materials & Supplies	0	0	750	750		
04-1-708	Legal	0	0	500	500		
04-1-710	Outside Services	0	0	100	100		
04-1-725	Engineering	0	0	1,200	1,200		
04-1-751	Permits & Fees	0	0	500	500		
04-1-755	Repair & Maintenance	0	1,500	2,500	5,440		
04-1-760	Refunds & Misc.	0	0	50	50		
Total Materials & Services		0	1,500	5,600	8,540	0	0
Total Allocated Requirements		0	1,500	5,600	8,540	0	0
Requirements Not Allocated							
04-1-900	Operating Contingency			850	4,612		
04-1-950	Unappropriated Ending Balance			5,308	4,500		
Total Requirements Not Allocated				6,158	9,112	0	0
Ending Balance (prior years)		2,736	6,341				
Total Requirements		2,736	7,841	11,758	17,652	0	0

Debt Service Fund

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, issued on March 8, 2005 for \$375,000, 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.

In December 2015, the City switched banking institutions, from Wells Fargo to U.S. Bank and at that 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 approximately \$24,120.

This year the principal due is \$34,294.06 and the interest due is \$1,965.49; the total amount needed to meet the bond obligation is \$36,259.55. However, because the final bond payment will be made this year and the fund has a small carry-over balance from last year, \$34,700 will be called to pay off these obligations.



DEBT SERVICE FUND

		Historical Data			Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
06-0-500	Beginning Fund Balance	4,095	4,189	1,060	1,048		
Revenues							
06-0-501	Property Taxes - Current	22,915	23,135	27,320	34,700		
06-0-502	Property Taxes - Prior	622	477	480	500		
06-0-591	Interest Income	121	248	25	25		
Total Revenues		23,658	23,861	27,825	35,225	0	0
Total Resources		27,753	28,050	28,885	36,273	0	0
Requirements							
Bond Principal Payments					Budgeted Payment Date: December 2025		
06-3-751	US Bank Loan - Principal	20,000	20,000	25,000	34,295		
Total Principal		20,000	20,000	25,000	34,295	0	0
Bond Interest Payments					Budgeted Payment Date: August 2025		
06-3-752	US Bank Loan - Interest	3,564	2,981	2,320	1,978		
Total Interest		3,564	2,981	2,320	1,978	0	0
Unappropriated Balance for Following Year							
	US Bank Loan			1,565	0		
Total Unappropriated Ending Fund Balance				1,565	0	0	0
Ending Balance (prior years)		4,189	5,069				
Total Requirements		27,753	28,050	28,885	36,273	0	0

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 454 accounts comprised of both residential and commercial users. The Fund is supplemented by customer fees such as late fees, door tag fees, and new account fees. On July 1, 2025, the rates will increase by 2.8% reflecting the Consumer Price Index (CPI-U) per the Donald Municipal Code. 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 per month to save money for future maintenance projects to the water system. The balance is reflected in the *Reserved for Future Expenditures* line. This year, funds will be used to replace the water filtration media.

Future Reserve Fee		
	YEAR	AMOUNT
Proposed	2026	\$16,300
Budgeted	2025	\$16,236
Actual	2015-2024	\$134,031
Spending	2026	- \$70,000
	Balance	\$96,567



Expense Highlights

The Water Fund will contribute toward a five-year rate study and the purchase of envelopes for mailing the monthly utility bills. In addition, the filtration system media will be replaced and it is expected that the Well #3 construction project will be completed.

Line #	Name of Line	Activity	Cost
07-1-706	Postage	Postage Paid Envelopes for Utility Bills	\$2,215
07-1-725	Engineering	Water Rate Study	\$12,500
07-1-805	Capital/Improvements	Replace Filtration System Media	\$70,000
07-1-805	Capital/Improvements	Well #3 Project	\$290,000

WATER FUND

		Historical Data			Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
07-0-500	Beginning Fund Balance	382,006	262,949	350,897	271,900		
Revenues							
07-0-510	Grants	123,349	588,785	608,000	286,000		
07-0-520	Water Revenue	306,077	333,929	334,600	343,900		
07-0-521	Hook-Up Fees	685	1,615	1,025	800		
07-0-523	Future Reserve Fees	14,164	14,762	16,236	16,300		
07-0-550	New Installations	15,400	98,267	75,000	75,000		
07-0-551	Late Fees, Red Tags, Shut Offs	3,329	3,093	3,100	3,200		
07-0-553	Sale of Recyclable Materials	41	172	100	100		
07-0-590	Miscellaneous	1,447	518	100	100		
07-0-591	Interest Income	11,147	15,562	8,400	7,200		
07-0-598	Transfers In	5,000	0	N/A	N/A		
Total Revenues		480,639	1,056,703	1,046,561	732,600	0	0
Total Resources		862,645	1,319,652	1,397,458	1,004,500	0	0
Requirements for Water							
Personnel Services							
07-1-605	Maintenance Wages	74,723	79,022	86,520	93,380		
07-1-610	Administrative Salaries	74,740	65,129	76,630	78,530		
07-1-615	Payroll Taxes/Benefits	78,417	78,702	105,460	109,740		
Total Personnel Services		227,880	222,853	268,610	281,650	0	0
Total Full-Time Equivalent (FTE)					2.25		
Materials & Services							
07-1-701	Advertising	319	281	1,000	1,000		
07-1-705	Materials & Supplies	12,386	10,914	11,500	13,700		
07-1-706	Postage	1,459	1,697	2,075	2,300		
07-1-707	Vehicle Operation & Maintenance	3,037	2,851	4,560	4,400		
07-1-708	Legal	815	185	6,700	4,500		
07-1-709	Accounting	4,250	4,583	4,690	4,800		
07-1-710	Outside Services	18,151	16,884	17,600	18,200		
07-1-712	Dues & Subscriptions	265	1,066	1,700	1,700		
07-1-713	Travel, Meetings, Education	397	1,374	2,500	2,500		
07-1-716	Uniforms	288	564	680	680		
07-1-720	Chemicals	1,185	0	4,000	750		
07-1-725	Engineering	12,952	16,416	25,000	21,000		
07-1-728	Backflow Testing	8,041	9,116	13,000	17,500		
07-1-730	Water Testing	599	996	3,700	5,400		
07-1-751	Permits & Fees	735	1,035	3,500	1,300		
07-1-752	Installations	9,499	4,518	75,000	75,000		
07-1-753	Insurance & Bonds	9,432	10,725	12,580	13,400		
07-1-755	Repair & Maintenance	7,486	30,654	11,500	13,700		
07-1-757	Utilities	23,488	25,830	39,400	37,500		
07-1-760	Refunds & Misc.	0	558	100	100		
Total Materials & Services		114,784	140,246	240,785	239,430	0	0
Capital Outlay							
07-1-805	Improvements	232,188	588,299	608,000	360,000		
07-1-806	Equipment	13,954	0	0	0		
Total Capital Outlay		246,142	588,299	608,000	360,000	0	0
Total Allocated Requirements		588,806	951,399	1,117,395	881,080	0	0

WATER FUND - Continued

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Requirements Not Allocated							
Interfund Transfers							
07-1-785	Transfers to General Fund	10,890	11,540	11,944	12,278		
Total Interfund Transfers		10,890	11,540	11,944	12,278	0	0
07-1-900	Operating Contingency			76,500	11,075		
07-1-811	Reserved Future Expenditures			150,605	96,567		
07-1-950	Unappropriated Ending Balance			41,014	3,500		
Total Requirements Not Allocated		10,890	11,540	280,063	123,420	0	0
Ending Balance (prior years)		262,949	356,713				
Total Requirements		862,645	1,319,652	1,397,458	1,004,500	0	0
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.

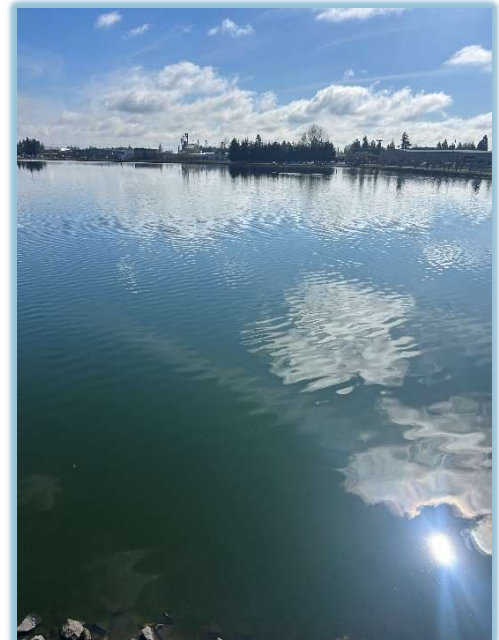
Revenue Highlights

The Sewer Fund's principal revenue source is the collection of monthly sewer bills. There are approximately 453 sewer accounts comprised of both residential and commercial users. The Fund is supplemented by late fees, door tag 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. An annual rate adjustment, per the Donald Municipal Code, which is based on the January 2025 CPI-U, will result in an increase of 2.8%; it will go into effect on July 1, 2025.

Future Reserve Fee Schedule

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

Future Reserve Fee		
	YEAR	AMOUNT
Proposed	2026	\$16,300
Budgeted	2025	\$16,236
Actual	2015-2024	\$113,575
	Balance	\$146,111



Expense Highlights

The Sewer Fund will pay for replacing a failing heat pump, the completion of a Sewer Outfall Study, seal-coating the sewer plant driveway, and the annual pumping of septic tanks; this year is Zone 4 of 6. In addition, the fund will contribute toward a five-year rate study and the purchase of envelopes for the monthly utility bills.

Line #	Name of Line	Activity	Cost
08-1-706	Postage	Postage Paid Envelopes for Utility Bills	\$2,215
08-1-714	Septic Tank Pumping	Septic Tank Pumping: Zone 4	\$27,500
08-1-725	Engineering	Sewer Lagoon Outfall Study	\$50,000
08-1-725	Engineering	Sewer Rate Study	\$12,500
08-1-755	Repair & Maintenance	Pond Discharge Pipe Cleaning	\$3,000
08-1-755	Repair & Maintenance	Seal coat Sewer Plant Driveway	\$4,750
08-1-805	Capital/Improvements	Heat Pump at Public Works Office	\$17,000

SEWER FUND

		Historical Data		Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026
					Adopted 2026	
Resources						
08-0-500	Beginning Fund Balance	630,570	674,752	821,329	881,208	
Revenues						
08-0-520	Sewer Revenue	334,132	358,572	350,800	360,600	
08-0-521	Hook-Up Fees	735	1,615	1,025	800	
08-0-523	Future Reserve Fees	14,184	14,742	16,236	16,300	
08-0-530	Lease of Land	22,850	22,850	22,850	22,850	
08-0-550	New Installations	36,400	230,700	100,000	75,000	
08-0-551	Late Fees, Red Tags, Shut Offs	3,329	3,093	3,100	3,200	
08-0-553	Sale of Recyclable Materials	41	172	100	100	
08-0-590	Miscellaneous	2,872	577	100	100	
08-0-591	Interest Income	18,402	39,934	19,900	23,400	
08-0-595	Equipment Sales	12,510	0	11,000	11,000	
08-0-598	Transfers In	5,000	0	N/A	N/A	
Total Revenues		450,455	672,256	525,111	513,350	0
Total Resources		1,081,025	1,347,008	1,346,440	1,394,558	0
Requirements for Sewer						
Personnel Services						
08-1-605	Maintenance Wages	74,723	79,022	86,520	93,380	
08-1-610	Administrative Salaries	74,740	65,129	76,630	78,530	
08-1-615	Payroll Taxes/Benefits	78,417	78,702	105,460	109,740	
Total Personnel Services		227,880	222,853	268,610	281,650	0
Total Full-Time Equivalent (FTE)					2.25	
Materials & Services						
08-1-701	Advertising	259	221.4	500	500	
08-1-705	Materials & Supplies	11,173	20,990	24,500	18,500	
08-1-706	Postage	1,443	1,715	2,075	2,300	
08-1-707	Vehicle Operation & Maintenance	3,036	5,251	4,560	4,400	
08-1-708	Legal	2,235	10,885	43,300	65,000	
08-1-709	Accounting	4,250	4,583	4,690	4,800	
08-1-710	Outside Services	17,311	14,740	19,300	26,500	
08-1-712	Dues & Subscriptions	450	419	600	700	
08-1-713	Travel, Meetings, Education	149	670	2,750	2,750	
08-1-714	Septic Tank Pumping	26,317	24,500	27,500	27,500	
08-1-715	Sewer Lab Testing	3,402	1,548	3,500	3,900	
08-1-716	Uniforms	288	564	680	680	
08-1-720	Chemicals	7,280	6,062	7,200	7,700	
08-1-725	Engineering	27,900	18,513	92,500	95,000	
08-1-751	Permits & Fees	1,917	3,512	15,400	15,400	
08-1-752	Installations	21,950	83,835	100,000	75,000	
08-1-753	Insurance & Bonds	9,432	10,725	12,580	13,400	
08-1-755	Repair & Maintenance	3,886	11,600	24,500	32,500	
08-1-757	Utilities	10,871	10,783	14,600	21,600	
08-1-760	Refunds & Misc.	0	0	100	100	
Total Materials & Services		153,549	231,118	400,835	418,230	0
Capital Outlay						
08-1-805	Improvements	0	0	0	17,000	
08-1-806	Equipment	13,954	0	25,000	0	
Total Capital Outlay		13,954	0	25,000	17,000	0
Total Allocated Requirements		395,383	453,971	694,445	716,880	0

SEWER FUND - Continued

		Historical Data			Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Requirements Not Allocated							
Interfund Transfers							
08-1-785	Transfers to General Fund	10,890	11,540	11,944	12,278		
Total Transfers		10,890	11,540	11,944	12,278	0	0
08-1-900	Operating Contingency			101,100	344,289		
08-1-811	Reserved Future Expenditures			130,169	146,111		
08-1-950	Unappropriated Ending Balance			408,782	175,000		
Total Requirements Not Allocated		10,890	11,540	651,995	677,678	0	0
Ending Balance (prior years)		674,752	881,497				
Total Requirements		1,081,025	1,347,008	1,346,440	1,394,558	0	0
Key:	N/A Line is not applicable for year						

System Development Funds

System Development Charges (SDCs) are collected when new development is 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-Record, Construction Cost Index*. This year there was an increase to the SDCs of 1.6% which will become effective on July 1, 2025; this change was adopted at the February 11, 2025 City Council meeting by Resolution No. 593-25. Oregon Revised Statue 223.307 specifies how these funds are to be collected and expended.

Revenue Highlights

This year the City anticipates receiving one Residential SDC fee per fund.

Expense Highlights

All funds have budgeted \$5,000 to pay for an SDC update. In addition, the Water SDC Fund is budgeting \$65,000 to pay for the design and installation of a new generator, the Sewer SDC Fund will pay for a Master Plan update, and the Stormwater SDC Fund will complete a Master Plan.

Each SDC fund allows for a 5% transfer to the General Fund, of fees received in the previous year, to cover administrative costs; the amounts to be transferred this year can be found in the Transfer Schedule.



SYSTEM DEVELOPMENT FUND - WATER

		Historical Data		Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026
Adopted 2026						
Resources						
09-0-500	Beginning Fund Balance	-18,868	23,016	72,349	77,172	
Revenues						
09-0-510	Grants	36,163	0	0	0	
09-0-560	Improvement Fees	0	11,035	2,123	2,157	
09-0-570	Reimbursement Fees	5,215	36,348	802	815	
09-0-580	Administration Fees	0	760	146	148	
09-0-591	Interest Income	506	1,362	990	2,000	
Total Revenues		41,884	49,505	4,061	5,120	0
Total Resources		23,016	72,521	76,410	82,292	0
Requirements						
Materials & Services						
09-1-710	Outside Services	0	0	0	70,000	
Total Materials & Services		0	0	0	70,000	0
Total Allocated Requirements		0	0	0	70,000	0
Requirements Not Allocated						
Interfund Transfers						
09-1-780	Transfers to General Fund	0	0	760	0	
Total Interfund Transfers		0	0	760	0	0
09-1-900	Operating Contingency			0	5,000	
09-1-901	Reserved Future Expenditures			75,650	7,292	
Total Requirements Not Allocated		0	0	76,410	12,292	0
Ending Balance (prior years)		23,016	72,521			
Total Requirements		23,016	72,521	76,410	82,292	0

SYSTEM DEVELOPMENT FUND - SEWER

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
10-0-500	Beginning Fund Balance	276,159	294,458	466,614	500,095		
Revenues							
10-0-510	Grants	5,017	0	0	0		
10-0-560	Improvement Fees	0	114,571	22,180	22,535		
10-0-570	Reimbursement Fees	5,222	36,369	803	816		
10-0-580	Administration Fees	0	5,936	1,149	1,168		
10-0-591	Interest Income	8,060	17,427	8,200	13,000		
Total Revenue		18,299	174,303	32,332	37,519	0	0
Total Resources		294,458	468,761	498,946	537,614	0	0
Requirements							
Materials & Services							
10-1-710	Outside Services	0	0	0	55,000		
Total Materials & Services		0	0	0	55,000	0	0
Total Allocated Requirements		0	0	0	55,000	0	0
Requirements Not Allocated							
Interfund Transfers							
10-1-780	Transfers to General Fund	0	0	5,936	0		
Total Interfund Transfers		0	0	5,936	0	0	0
10-1-900	Operating Contingency			0	5,000		
10-1-901	Reserved Future Expenditures			493,010	477,614		
Total Requirements Not Allocated		0	0	498,946	482,614	0	0
Ending Balance (prior years)		294,458	468,761				
Total Requirements		294,458	468,761	498,946	537,614	0	0

SYSTEM DEVELOPMENT FUND - PARK

		Historical Data			Budget for Next Year		
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
11-0-500	Beginning Fund Balance	1,338	12,004	78,181	79,824		
Revenues							
11-0-560	Improvement Fees	10,122	62,436	1,557	1,581		
11-0-580	Administration Fees	504	3,120	78	79		
11-0-591	Interest Income	40	710	980	2,100		
Total Revenues		10,666	66,266	2,615	3,760	0	0
Total Resources		12,004	78,270	80,796	83,584	0	0
Requirements							
Materials & Services							
11-1-710	Outside Services	0	0	0	5,000		
Total Materials & Services		0	0	0	5,000	0	0
Total Allocated Requirements		0	0	0	5,000	0	0
Requirements Not Allocated							
Interfund Transfers							
11-1-780	Transfers to General Fund	0	0	3,624	0		
Total Interfund Transfers		0	0	3,624	0	0	0
11-1-900	Operating Contingency			0	1,000		
11-1-901	Reserved Future Expenditures			77,172	77,584		
Total Requirements Not Allocated		0	0	80,796	78,584	0	0
Ending Balance (prior years)		12,004	78,270				
Total Requirements		12,004	78,270	80,796	83,584	0	0

SYSTEM DEVELOPMENT FUND - STORMWATER

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
12-0-500	Beginning Fund Balance	20,223	26,499	133,276	150,753		
Revenues							
12-0-560	Improvement Fees	5,411	115,188	832	846		
12-0-580	Administration Fees	273	5,726	42	42		
12-0-591	Interest Income	592	1,568	2,800	4,000		
Total Revenues		6,276	122,482	3,674	4,888	0	0
Total Resources		26,499	148,981	136,950	155,641	0	0
Requirements							
Materials & Services							
12-1-710	Outside Services	0	0	65,000	65,000		
Total Materials & Services		0	0	65,000	65,000	0	0
Total Allocated Requirements		0	0	65,000	65,000	0	0
Requirements Not Allocated							
Interfund Transfers							
12-1-780	Transfers to General Fund	0	0	5,269	730		
Total Interfund Transfers		0	0	5,269	730	0	0
12-1-900	Operating Contingency			9,750	5,000		
12-1-901	Reserved Future Expenditures			56,931	84,911		
Total Requirements Not Allocated		0	0	71,950	90,641	0	0
Ending Balance (prior years)		26,499	148,981				
Total Requirements		26,499	148,981	136,950	155,641	0	0

SYSTEM DEVELOPMENT FUND - TRANSPORTATION

		Historical Data		Budget for Next Year			
		Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Approved 2026	Adopted 2026
Resources							
13-0-500	Beginning Fund Balance	14,460	36,230	233,056	319,482		
Revenues							
13-0-560	Improvement Fees	19,124	222,146	2,945	2,988		
13-0-570	Reimbursement Fees	1,211	14,013	189	189		
13-0-580	Administration Fees	1,015	11,793	157	159		
13-0-591	Interest Income	420	2,144	4,700	8,400		
Total Revenues		21,770	250,096	7,991	11,736	0	0
Total Resources		36,230	286,326	241,047	331,218	0	0
Requirements							
Materials & Services							
13-1-710	Outside Services	0	0	0	5,000		
Total Materials & Services		0	0	0	5,000	0	0
Total Allocated Requirements		0	0	0	5,000	0	0
Requirements Not Allocated							
Interfund Transfers							
13-1-780	Transfers to General Fund	0	0	10,307	2,501		
Total Interfund Transfers		0	0	10,307	2,501	0	0
13-1-900	Operating Contingency			0	1,000		
13-1-901	Reserved Future Expenditures			230,740	322,717		
Total Requirements Not Allocated		0	0	241,047	326,218	0	0
Ending Balance (prior years)		36,230	286,326				
Total Requirements		36,230	286,326	241,047	331,218	0	0

TRANSFER SCHEDULE

	In	Out	Purpose
General Fund	27,787.00		City Hall overhead and SDC Admin Fees
Water Fund		12,278.00	City Hall overhead (CPI-U of 2.8%)
Sewer Fund		12,278.00	City Hall overhead (CPI-U of 2.8%)
Water SDC			Administration Fee
Sewer SDC			Administration Fee
Park SDC			Administration Fee
Stormwater SDC		730.00	Administration Fee
Transportation SDC		2,501.00	Administration Fee
Total	\$ 27,787.00	\$ 27,787.00	

Administration Fee = 5% of SDC payments received from 5/15/2024 to 5/5/2025

BUDGET COMMITTEE MEETING NOTICE

Budget Committee Meeting

Tuesday, May 20, 2025 at 6:00 p.m.

A public meeting of the Budget Committee of the City of Donald, Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at Donald City Hall, 10710 Main Street NE, Donald, Oregon. The meeting will take place on May 20, 2025 at 6:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after Friday, May 16, 2025 at Donald City Hall, 10710 Main Street NE, Donald, Oregon, between the hours of 8:00 a.m. - 4:00 p.m. Monday through Thursday and 8:00 a.m. - 12:00 p.m. Friday. This notice and the budget will also be posted on the City's website at: www.donaldoregon.gov.

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