



City Budget

FY 2023-2024

Adopted June 12, 2023



City of Millersburg Officials

Mayor

Scott Cowan

City Council

Dave Harms

Mark Raum

John Sullivan

Mike Hickam

Citizens Budget Committee

Doug Iverson

Lorri Headrick

Mike Martin

Talley Richardson

Rob Yencopal

Administrative Staff

City Manager

Kevin Kreitman

Assistant City Manager/City Engineer

City Recorder

Community Development Director

Billing/Collections Specialist

Office Assistant

City Attorney

Maintenance Supervisor

Maintenance Assistant

Janelle Booth

Sheena Dickerman

Matt Straite

Jamie Comin

Michelle Hall

Forrest Reid

Randy Mueller

Dustin Patton



Mission Statement

Partnering with business and industry to maintain a quality, small-town atmosphere.

Vision

A community valuing our strong industrial foundation and economic development, which supports a tax-base providing funding for excellent services to maintain a safe and healthy community with a small-town atmosphere.

Values

Community Trust and Integrity

Developing community trust is our highest priority and is centered on our ability to build and uphold a reputation as being open, honest, ethical, and transparent. We say what we mean and mean what we say. We honor our word and keep our commitments, striving to be worthy of the public's and each other's trust.

Commitment to Service

We put our customers first, striving to provide assistance beyond the expectations of those we serve. We respond to our internal and external customers, treating them with courtesy and respect. We facilitate, enable, and seek out solutions to improve the community and meet our citizen and business needs.

Continued Fiscal Responsibility

As stewards of public resources, we recognize the responsibility to utilize those resources efficiently, operating with the goal of delivering value while sustaining long-term success.

Collaboration

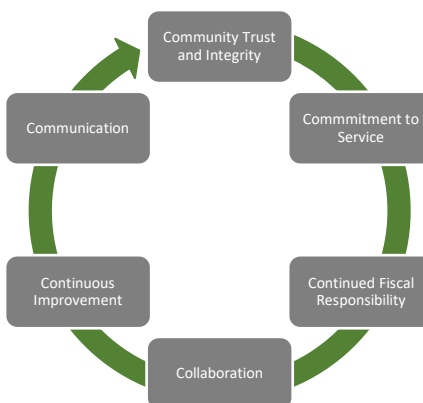
We work together effectively as a team, and in collaboration with other governmental agencies, private entities, and non-profit partners to effectively meet the needs of our community.

Continuous Improvement

We continuously improve by promoting innovation and flexibility to best meet the needs of citizens and the business community with available resources.

Communication

We openly communicate with the public and each other through sharing of information and soliciting feedback to achieve our goals.



Strategic Priorities

Strategic Priority 1: Community Governance

Millersburg is governed in a way that supports the needs of its growing residential base, businesses, and industry.

Strategic Priority 2: Safety

Provide effective emergency services to the community.

Strategic Priority 3: Development

Development of residential, commercial, and industrial properties as a planned and managed process.

Strategic Priority 4: Public Infrastructure

City infrastructure systems are designed, constructed, and maintained to meet current and future needs.

Strategic Priority 5: Recreation

A community that supports recreational and social activities for all ages.

Strategic Priority 6: Environmental Stewardship

Millersburg promotes sustainability through efficient management of natural resources.



CITY OF MILLERSBURG

4222 NE Old Salem Road
Millersburg Oregon, 97321
(458) 233-6300
www.cityofmillersburg.org

2023-2024 BUDGET CALENDAR

Target Dates Action Items

- | | |
|----------------|--|
| April 18, 2023 | Publish Notice of Budget Meetings on City website and in newspaper (5-30 days prior to the meeting) |
| May 10, 2023 | First Budget Committee Meeting, Public Hearing
Elect Chair
Deliver budget message |
| May 16, 2023 | Second Budget Committee Meeting and Public Hearing (if needed) |
| May 22, 2023 | Publish Notice of Budget hearing and financial summary on website and newspaper (5-30 days prior to hearing) |
| June 13, 2023 | City Council - Hold Budget Public Hearing
Adoption of Resolution:
Adopt Budget
Appropriate Budget
Levy Taxes |
| June 20, 2023 | Submit Appropriation Resolution |



Budget Message Fiscal Year 2023 – 2024

Our proposed budget maintains a status quo regarding personnel and operations within the general fund, except for our receipt of a grant to begin the design work for a new park in the northwest area of town off of Millersburg Drive. A number of projects are anticipated if planned industrial development projects move forward. To track and support these projects, a new Economic Development fund has been created. This new fund will be the repository for funds from the sale of City property grant funds received to support the development, and utilized for tracking of expenditures which would be eligible for reimbursement under the state Regionally Significant Industrial Sites (RSIS) economic development program. This program provides state income tax reimbursements based on the employment value of the new industry. These funds can be used to reimburse qualified site readiness activities.

Our strategic plan, associated facility master plans, Capital Improvement Program (CIP) along with our Development Code, Municipal Code and Policies and Procedures continue to provide guiding principles for the development of our budget.

This past year we experienced a 4.1 percent increase of our tax base to \$674,946,284 in assessed value. Even though we are expecting to see major industrial projects start this year it is unlikely we will see assessed value increases associated with these developments until fiscal year 2024-2025. Given the current slowdown of the economy we are continuing to be conservative with regard to revenue projections. However, we do expect to see electric franchise fee increases this year due to significant investments and production increases at ATI.

The major projects envisioned for this year include the completion of design work, and potential construction starting in the 4th quarter, for the extension of Transition Parkway, buffer/linear park, and water lines to service the City's industrial property. We also anticipate the upgrade and extension of the Arnold Road water line to support future industrial development of properties fronting Arnold Road and the Wilbur-Ellis project on the west side of the Burlington Northern Railroad. The addition of the potential anticipated sales of properties and projects in the new Economic Development fund represents an approximate \$10 million dollar increase in our overall proposed budget when compared to the 2022-2023 budget.

This past fiscal year noted the completion of the City of Millersburg Station 15, a \$6.5 million project for the construction and outfitting of our new fire station and associated infrastructure. The construction and staffing of this 24/7 station with a three-person

paramedic engine company was possible because of the strong industrial base Millersburg enjoys. This fiscal year we anticipate potential development of vacant City owned industrial properties south of Conser Road, both east and west of the Burlington Northern railroad tracks. Numerous projects, both public and private, are proposed to occur this budget year, including road, water, and wastewater extensions to service industrial zoned properties.

We also expect development of County owned property east of Old Salem Road by a company named Aymium. They propose a facility to produce a metallurgical biocarbon from waste wood products for the replacement of coal in steel manufacturing. This process results in a significant reduction of net CO₂ in the production of steel and can also be used as a replacement for coal in power facilities.

City History of Industry and Economic Development

Prior to and since incorporation of the City in 1974, Millersburg has been identified as an important industrial hub in the region. The City is uniquely situated with access to a major highway, the Union Pacific Railway system, and the Burlington Northern Railway system all within its southern industrial area. Upon incorporation, the City boundary included a strong established industrial base. This base provided the City with funding to develop water and wastewater treatment facilities in joint ownership with the City of Albany. The conveyance infrastructure required to provide water and wastewater service to our community was also made possible because of this strong industrial base. The provision and expansion of water and wastewater infrastructure enabled the development of our residential areas over the last 40 years.

In 1974 the City provided 3,045 manufacturing jobs to the region. Since that time the City has lost three major employers; based on State employment data through 2021, we have lost 1,578 jobs.

Since 1974, the industrial zoned land within our Urban Growth Boundary (UGB) has decreased by 232 acres, and the use of additional industrial zoned lands has been impacted by changes to the regulatory environment and industrial practices. As an example, the closure of the International Paper (IP) mill site and subsequent purchase of the mill site property by Linn County for the development of the Intermodal Center has effectively rendered an additional 291 acres of industrial zoned land used for purposes ancillary to the paper mill, most of which is within the floodway, no longer feasible for industrial development or use.

These combined changes have resulted in a net reduction of the City's developable industrial land from 1,360 acres identified in 1974 to just 813 acres today, a 40 percent reduction. This reduction of developable industrial zoned lands prompted the City to begin the process of a 162 acre UGB swap a year ago. The property proposed for the UGB swap is contiguous with City owned industrial lands currently available for development. The UGB swap would have created the potential for a tract of land exceeding 200 acres, which numerous manufacturing industrial users are seeking.

The proposed UGB swap is a process allowed under Oregon Department of Land Conservation and Development (DLCD) regulations, where a City's UGB can be modified without increasing the total area of the approved UGB. The proposed swap met DLCD's regulatory requirements. The City involved County planning staff and together, staff mapped out the process that would be followed for the UGB swap.

The owners of the properties involved in the proposed swap were in favor. Both proposed parcels were previously owned by Willamette Industries and IP and were utilized for water treatment activities associated with the former paper mill. The parcel proposed for removal from the City's UGB was owned by IP and zoned industrial. Decoupled from the mill site and its discharge permit, this property is no longer usable for water treatment. Because it is located within a floodway, this property is not practically developable for other industrial uses and a conservation easement is now being proposed. The property proposed for the swap into the UGB was previously requested for a UGB expansion by Willamette Industries in 1987 and 1997, which was prior to the regulations currently in place allowing UGB swaps.

During the UGB swap process, Business Oregon referred to the City a paper converting company interested in the proposed property. That company, Sofidel USA, proposed a facility that could represent 1,000 jobs and up to \$1 billion in investment. It is extremely rare to see a company with this level of investment and associated manufacturing jobs pursuing a location in our region. Unfortunately, Linn County Commissioners voted to deny the swap proposal in a 2:1 vote, even though the request met all of DLCD's requirements and was supported by County Planning staff. Since the regulations for the UGB swap process were first adopted over 11 years ago a county has never opposed a city's requested UGB swap, until now.

Even with the apparent loss of this significant opportunity, the City remains committed to securing high value investments with minimal to no hazards and high paying manufacturing jobs for the community. However, with the continuing loss of developable industrial lands due to regulatory and wetland issues, and the challenges encountered in trying to replace just a portion of those lost properties through a UGB swap, this is an uphill battle.

Millersburg Services Provided by our Property Tax Revenue.

Millersburg enjoys one of the lowest tax rates of cities in Linn County at only \$3.50 per \$1000 of assessed value. Even with that low tax rate, we are able to provide 24/7 Fire and EMS service protection with no additional fire district taxes. No other city of our size in our region provides this level of service. Our new fire station is staffed with a 3-person paramedic engine company, and the City built it without the need for a construction bond levying additional taxes.

Based on our current assessed values, 50 percent of our total tax revenue is provided by our current commercial and industrial properties in Millersburg (at the time of incorporation this was over 85%). This percentage of industrial value is unheard of in the vast majority of communities. If our industrial base did not exist, a City tax rate of over

\$7.70 per thousand assessed value, more than double our current rate (a 120% increase), would be required to maintain the same service levels our residents enjoy today. Our City is fortunate we are currently in a position where we do not need to have additional fees for stormwater management, operating levies, and public safety services; we are also currently able to maintain our streets without the need for bond measures. We provide library card and recreation fund reimbursements and improvements to our parks and trail systems, all within our current resources. The importance of our industrial base to our ongoing financial health cannot be understated. The value provided by our industrial base has provided for funding for development of the water and wastewater systems which allowed for our residential development, and our ability to adopt 10,000 sq.ft. minimum lots size is also related to the tax and franchise fee value our industrial properties provide to meet our daily operational requirements.

The City currently has 60 of the 135 acres of City owned property south of Conser Road under contract for sale with a Fortune 500 company. This project will result in up to 300 manufacturing jobs and \$400 million in capital investment along with significant electrical franchise fees. This is one of the driving factors for the proposed extension of Transition Parkway and the development of a buffer/linear park included in this year's budget.

The City also has 25 of approximately 65 acres of industrial zoned property west of the Burlington Northern/Portland and Western railroad tracks and south of Conser Road, under contract with Wilbur-Ellis. This property is south of and contiguous with the proposed property to be brought in with the UGB swap. This project will result in the construction of a looped water line to service industrial zoned properties from Arnold Road to the west side of the Burlington Northern railroad tracks and back to the new extension of Transition Parkway.

These properties south of Conser Road have been planned for industrial development since the incorporation of the City in 1974. The additional tax revenues and franchise fees from development of these and other industrial zoned properties will allow the Council to consider further service enhancements to our community. Some of the possible enhancements include:

- Increased Fire and EMS Service from the Millersburg Fire Station
 - Staffed Paramedic Ambulance 24/7
 - Increased staffing of Engine Company to 4 personnel
- Increased law enforcement coverage
- Enhanced recreation services
 - New park facilities and sports fields
 - New multi-use paths, (Woods Road, Transition Parkway/Conser Road linear park)
 - YMCA/Boys and Girls Club facility on City-donated property
- Development of a commercial center (could include things like a restaurant, shops, professional services, etc.) on City-owned property

- Streets and stormwater
 - Ongoing maintenance and improvement of current streets without the need for new fees or taxes
 - Intersection and capacity improvements on Old Salem Road
 - Support of stormwater program development without additional fees
- Additional staff for maintenance of streets, stormwater systems, and new parks

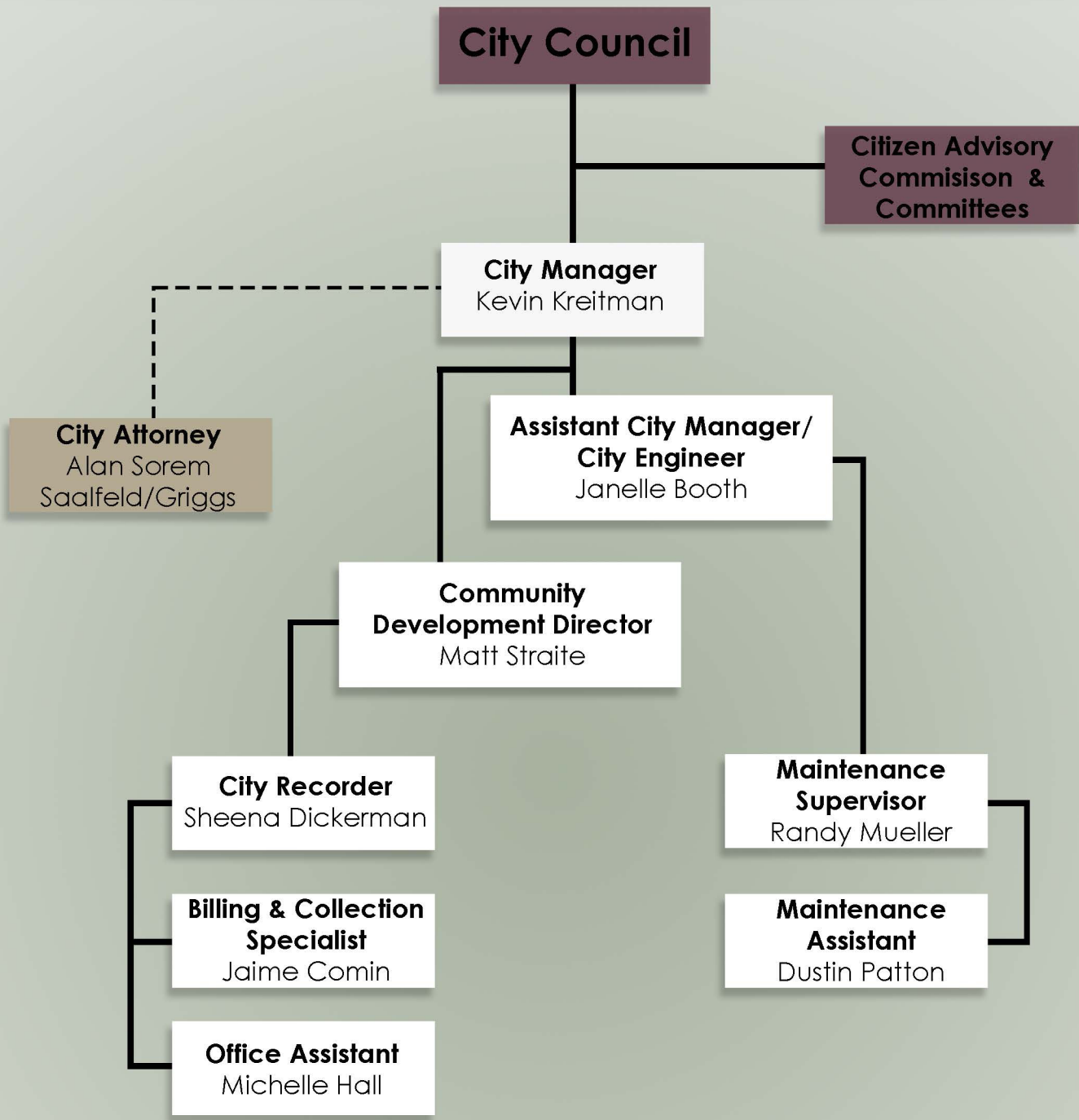
We are hopeful that the remaining vacant industrial lands within the City will be utilized for projects that produce a high value return in assessed value, franchise fees, and high paying manufacturing jobs that continue to support the wants and needs of the community and future generations, while continuing to maintain the low City tax rate our businesses and citizens enjoy.

In closing, as always, the staff remains committed and dedicated to providing a high level of service to our citizens and encourage them to contact the City with any questions they may have.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin L. Kreitman", with a long horizontal flourish extending to the right.

Kevin L. Kreitman – EFO
City Manager



- Elected/ Appointed by Council
- Contracted
- City Staff





The City of Millersburg was incorporated on June 19, 1974.

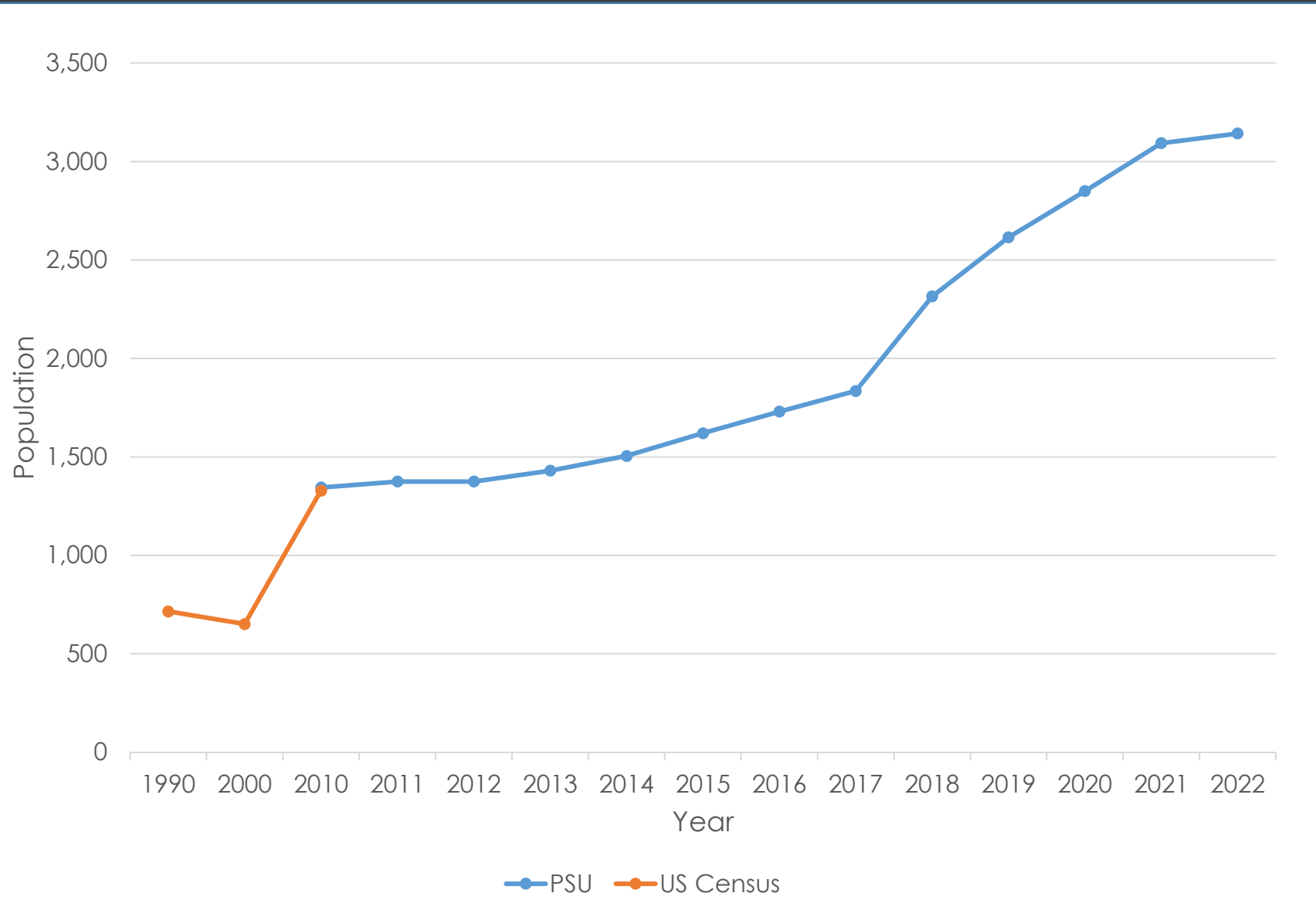
Millersburg is located in Linn County, immediately north of the City of Albany. A contiguous City Limits boundary along Cox Creek divides the two cities. The City is situated between the Interstate 5 freeway and the Willamette River. It is also located between the Union Pacific Railroad on the east and the Burlington Northern Railroad on the west.

The City is approximately a mile wide in the east-west direction and three and one-half miles long in the north-south direction. It contains 2,850 acres and has a resident population of 2950 and an employment population of approximately 3,000.

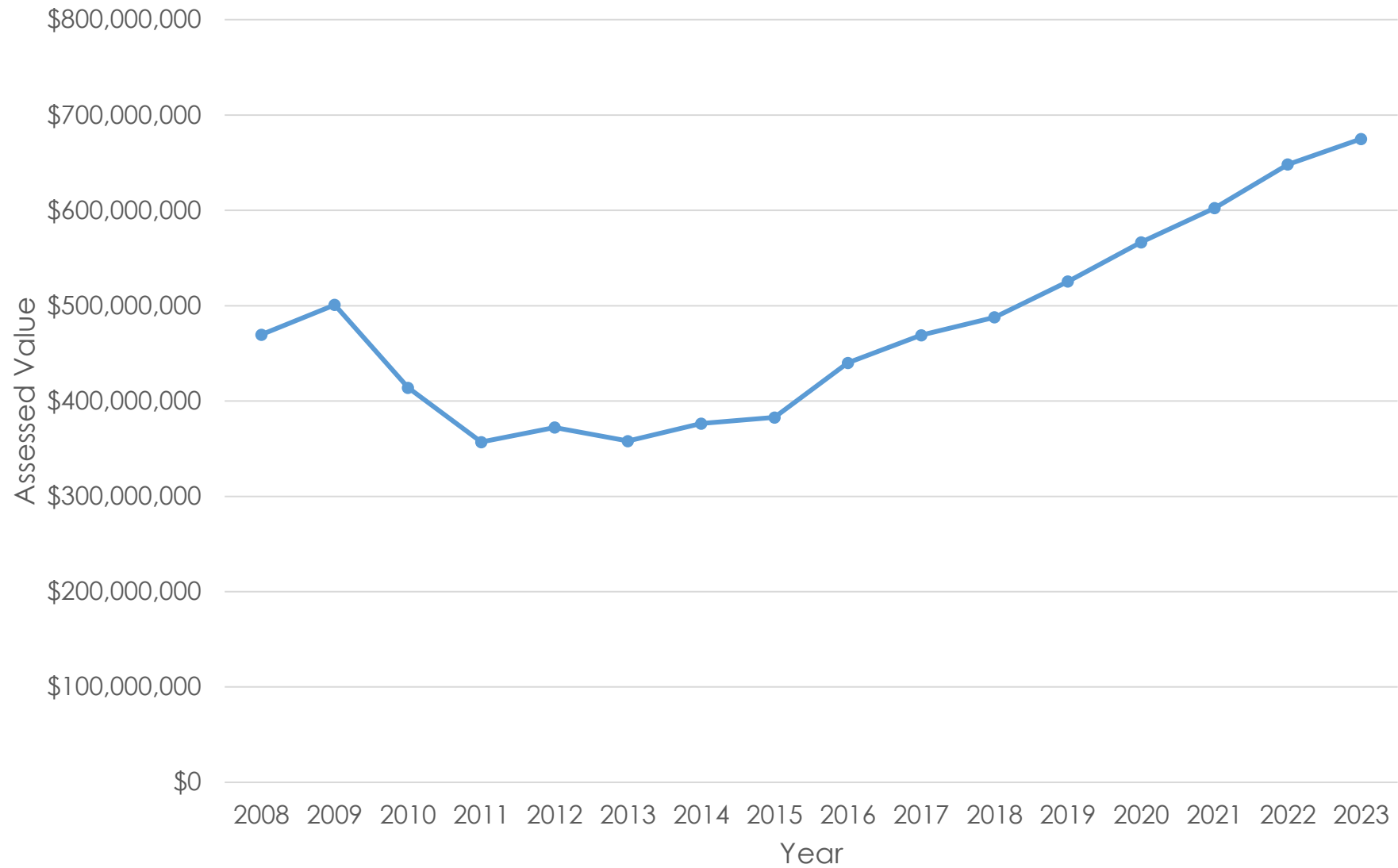
The City contains the major industrial employment companies for the Albany-Millersburg Area and is a dominant factor in the economy of the whole Mid-Willamette Valley.

Although the City is a major industrial center, its area is almost equally divided between industrial and residential land uses.

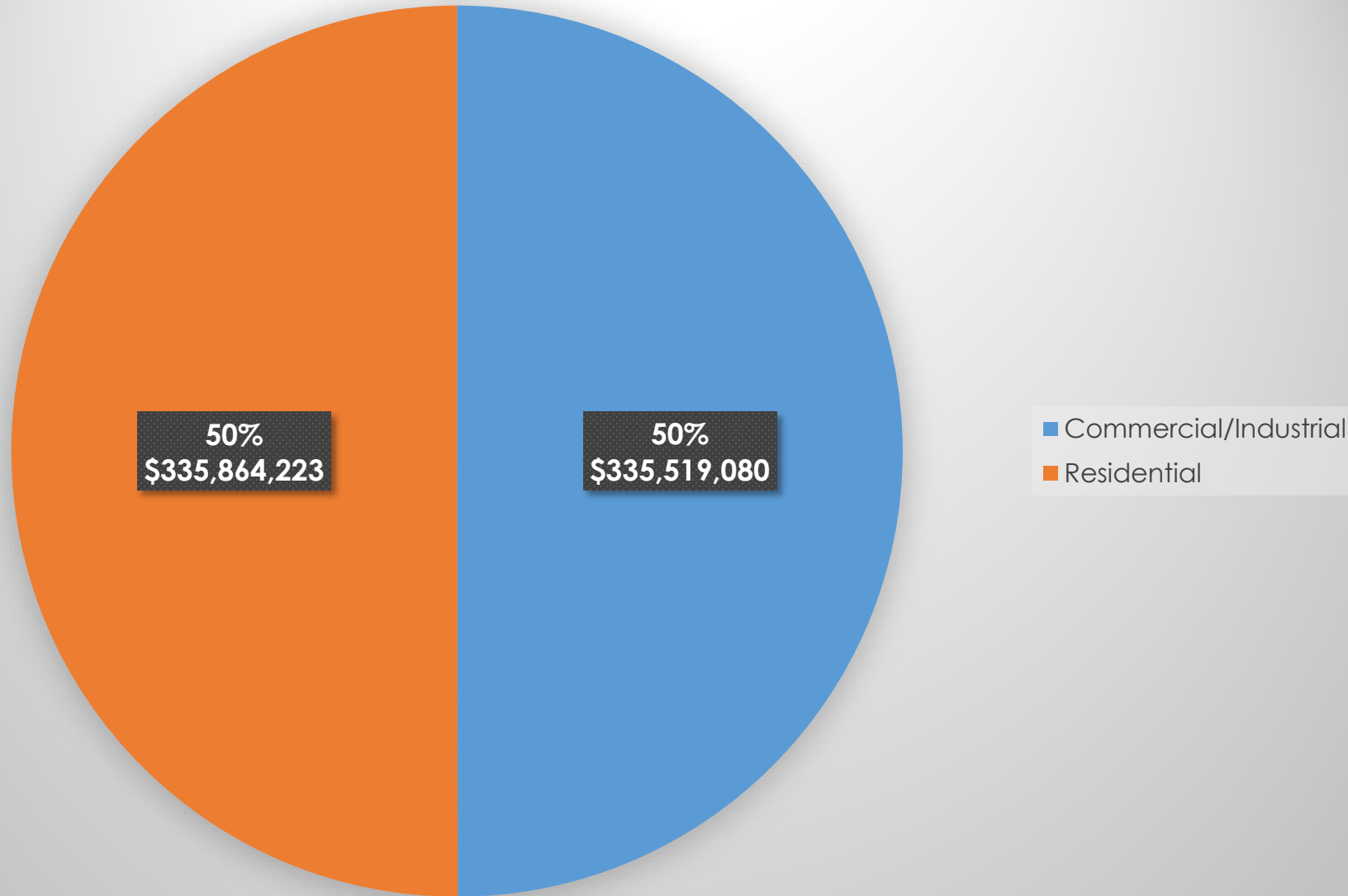
City Trends - Population Growth



City Trends - Assessed Value (A/V) of City



A/V by Type for 2022

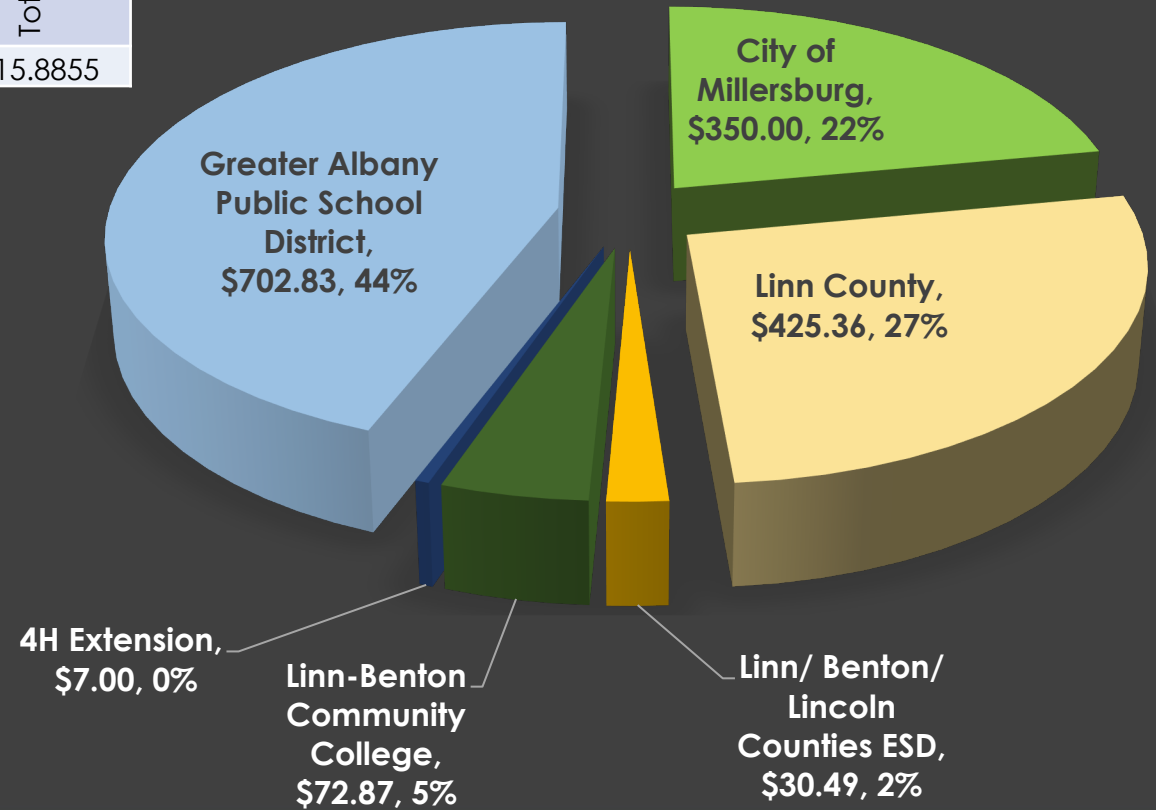


Property Taxes

PROPERTY TAX RATES - ALL OVERLAPPING DISTRICTS

Per \$1000 of Assessed Value							
Fiscal Year Ended/ Ending June 30,	City of Millersburg	Linn County	Linn/ Benton/ Lincoln Counties ESD	Greater Albany Public School District	Linn- Benton Community College	4H Extension	Total Effective Rate
2022	3.5000	4.2536	0.3049	7.0283	0.7287	0.0700	15.8855

City of Millersburg (Linn County)
2022-23 Property Taxes per \$100,000 A/V
Total Property Tax Imposed \$2,362,315

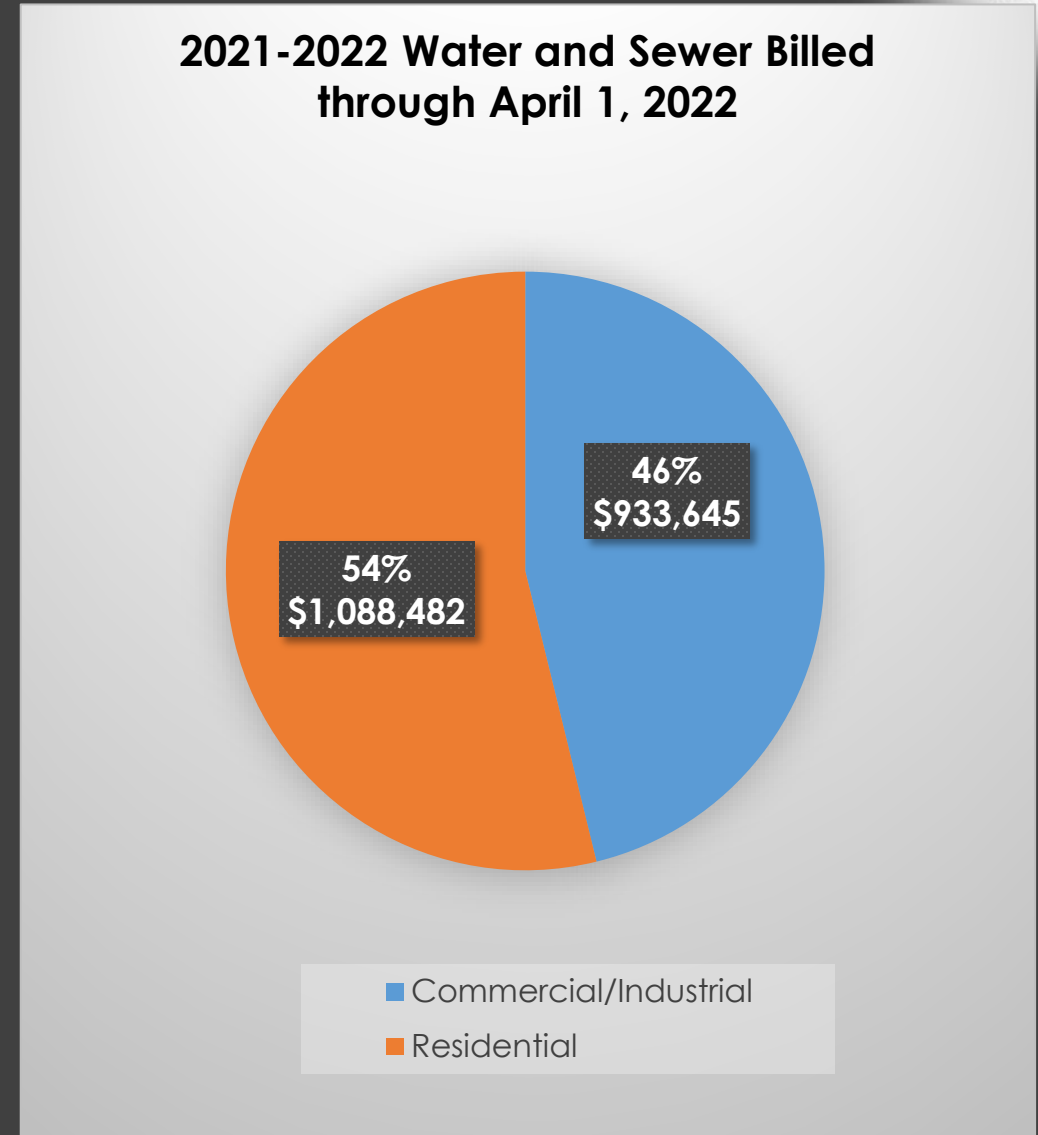
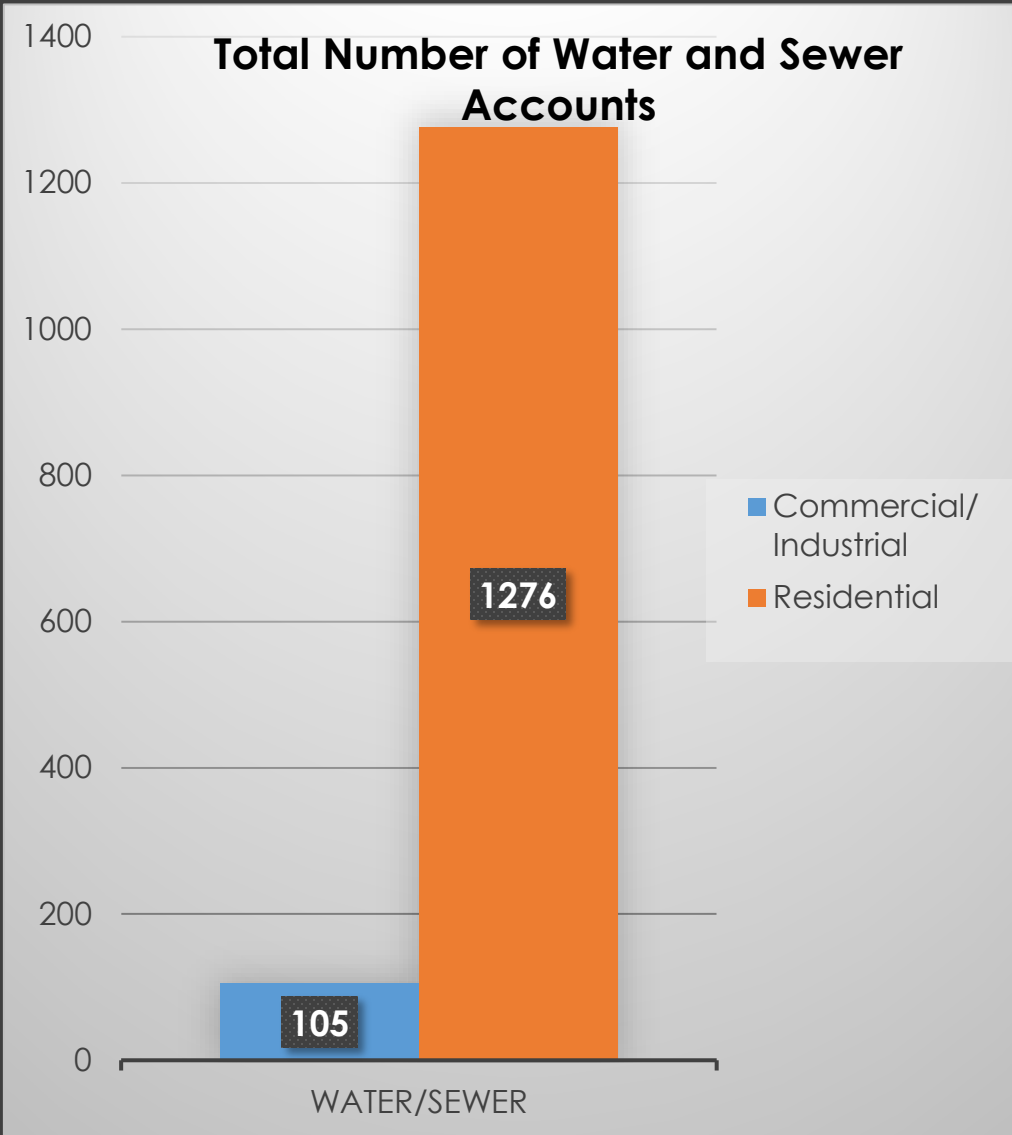


Property Tax Rate Comparison

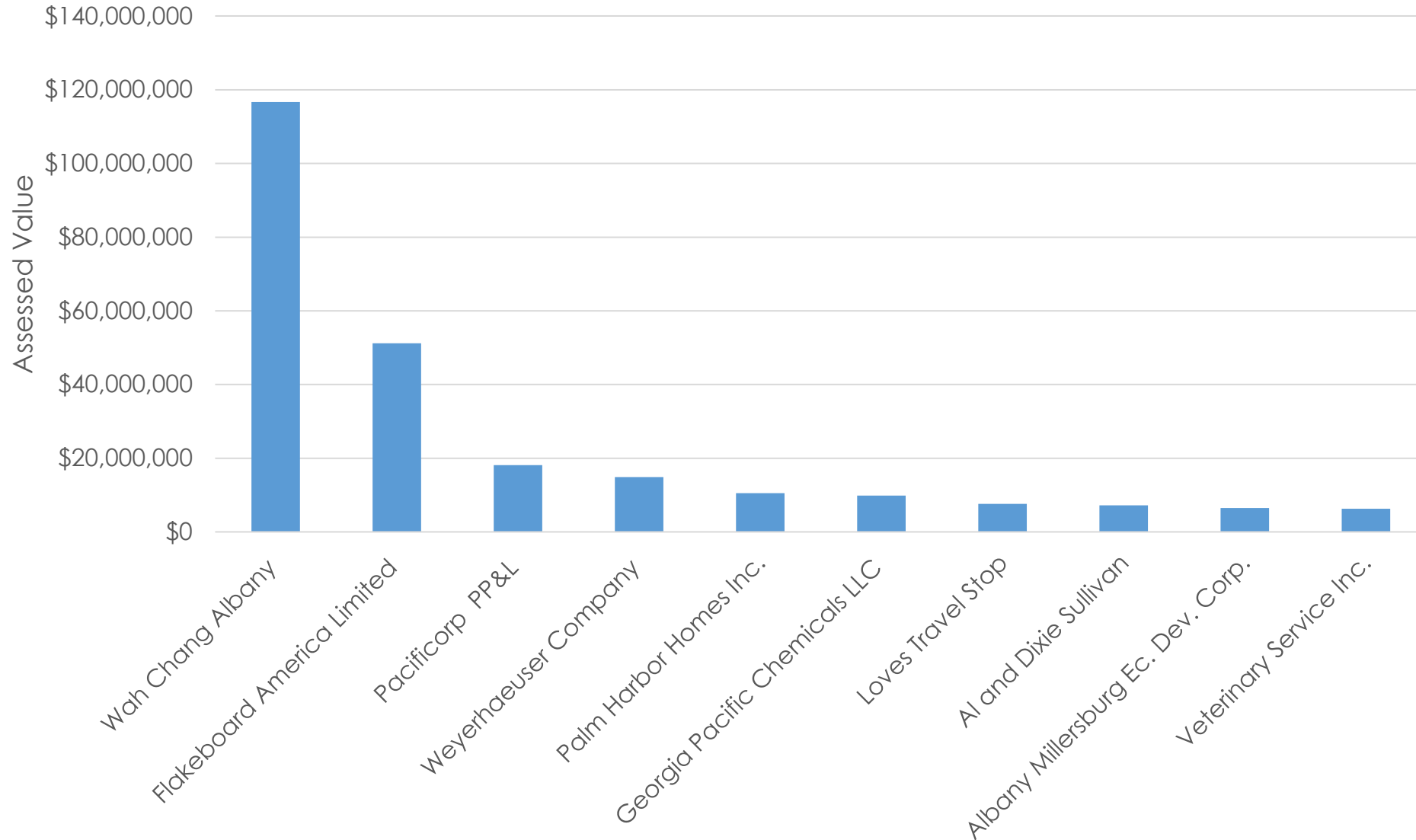
Note Tangent Does Not Have a City Tax

City	City and Fire District Combined Rate	Total Tax Rate All Taxing Districts	Percentage of Total Tax Rate
Millersburg	\$ 3.50	\$ 15.8855	23%
Albany	\$ 8.45	\$ 20.1907	42%
Lebanon	\$ 10.62	\$ 21.2622	50%
Sweet Home	\$ 10.63	\$ 23.0166	46%
Harrisburg	\$ 8.42	\$ 18.3918	46%
Scio	\$ 6.72	\$ 16.3734	41%
Tangent	\$ 2.57	\$ 14.3367	18%

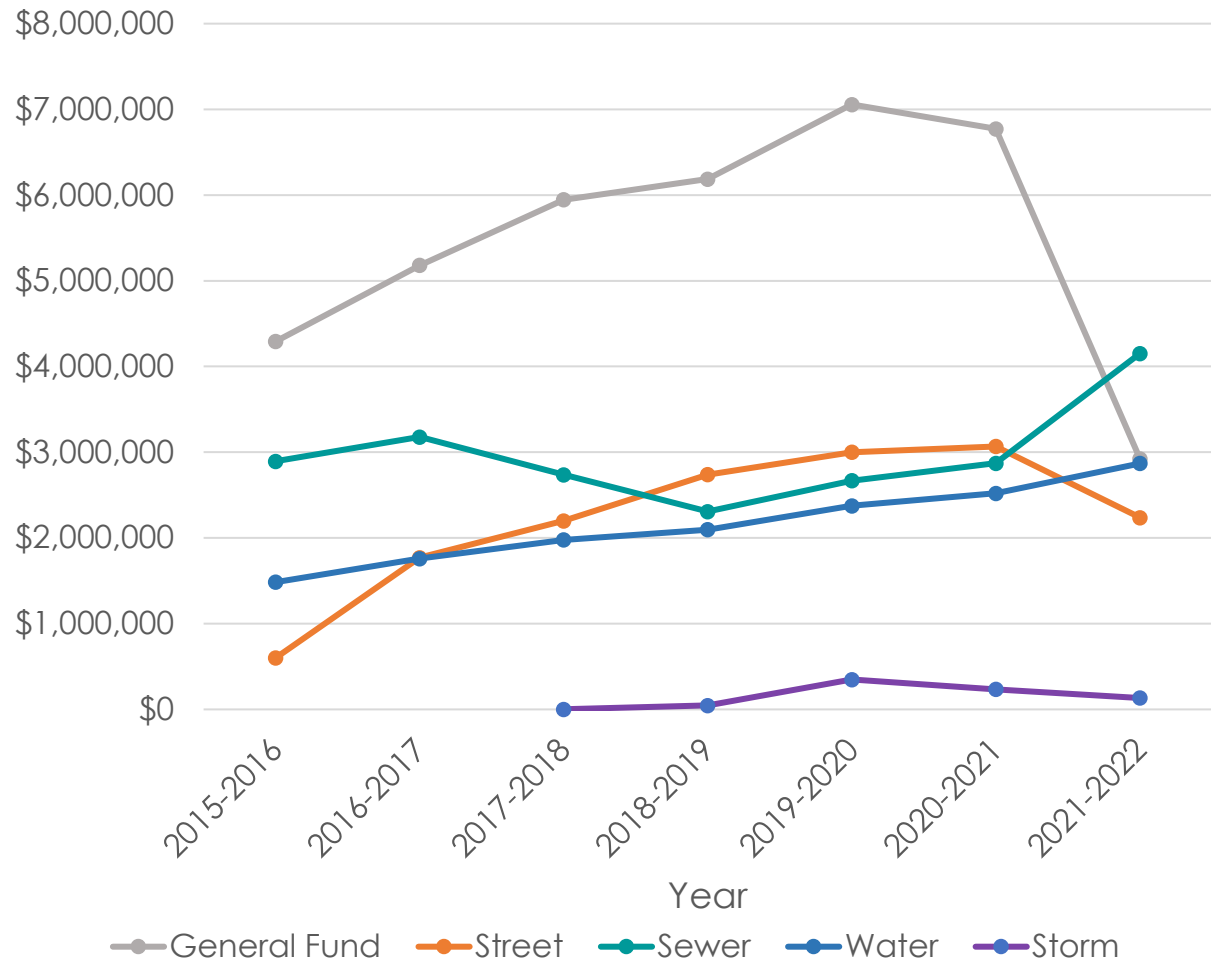
Water and Sewer Summary



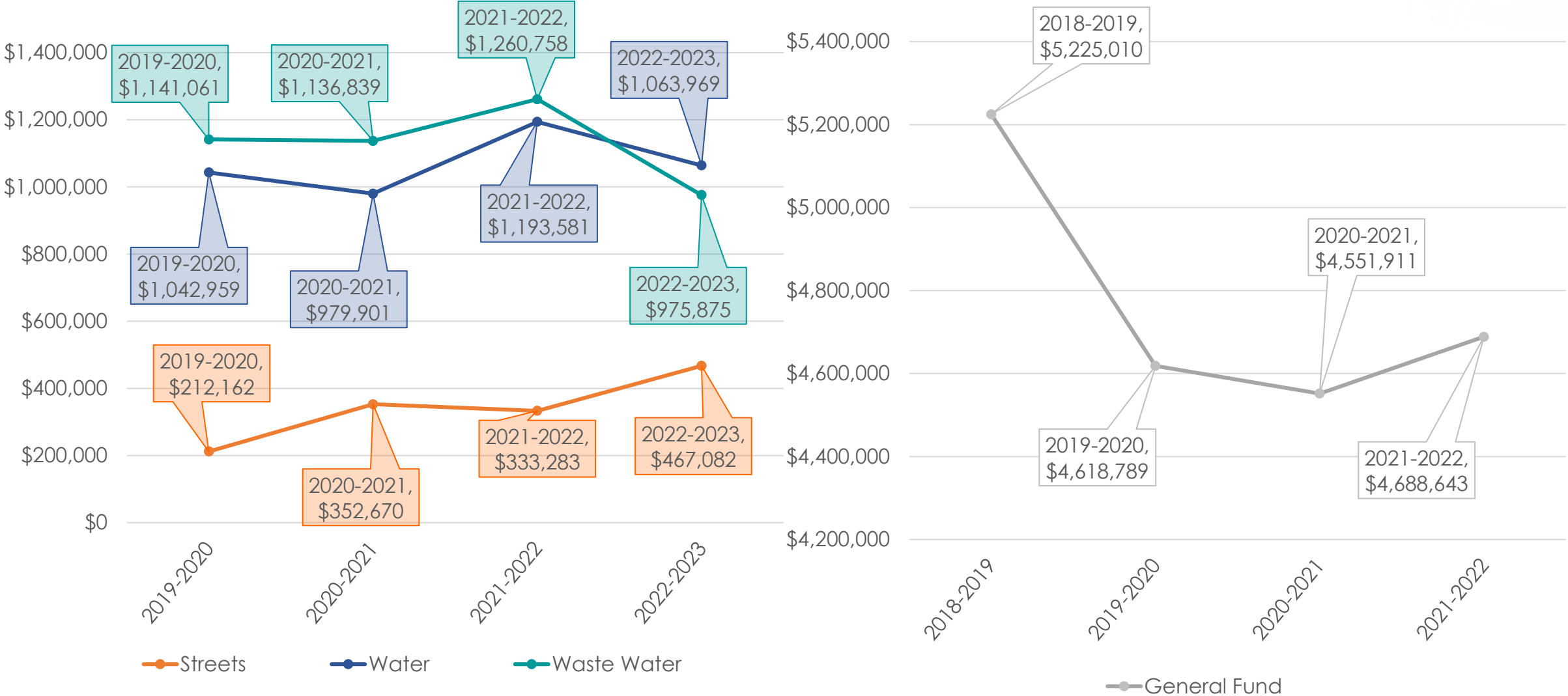
Top Ten A/V in City



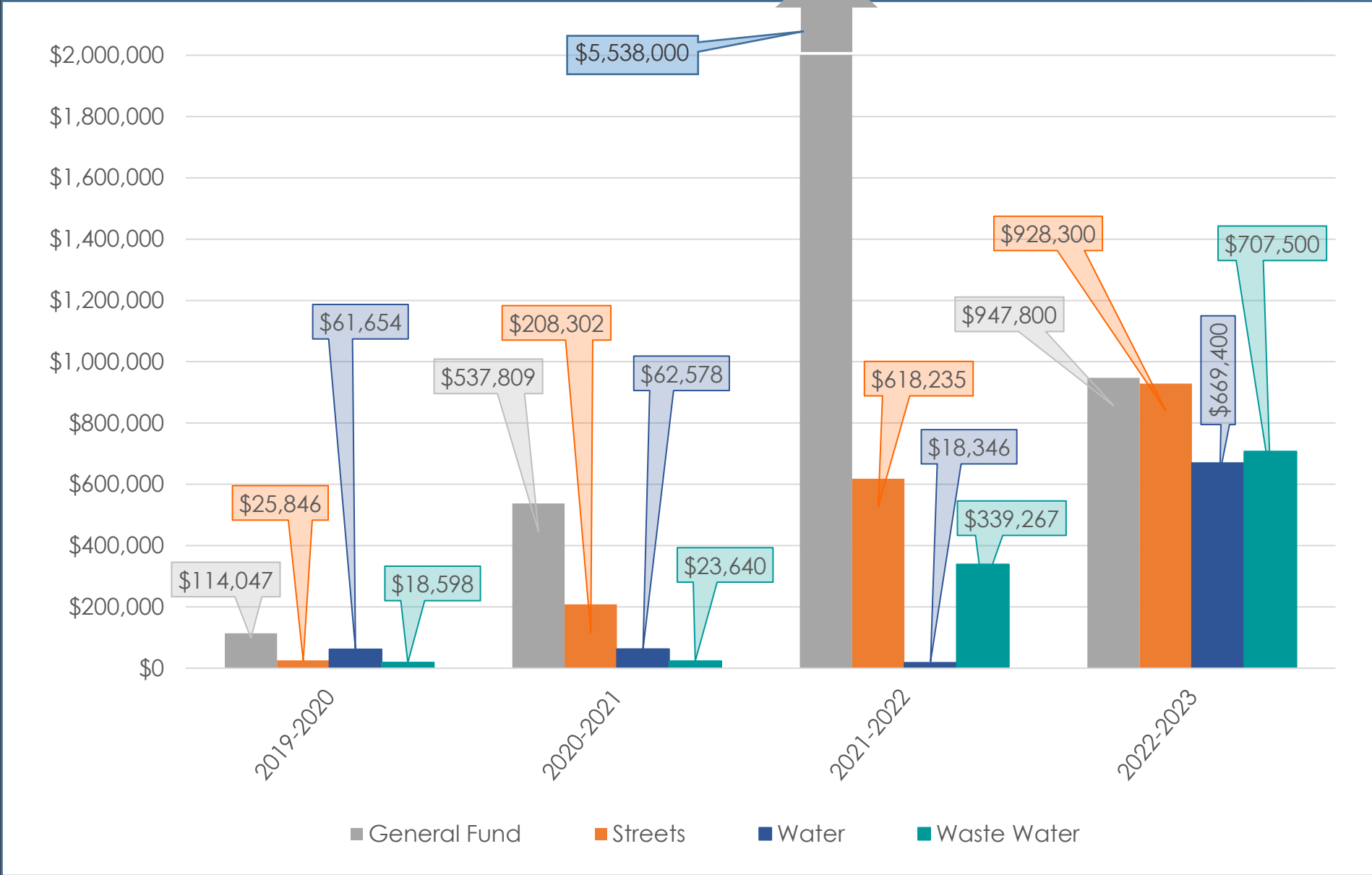
Year End Fund Balances



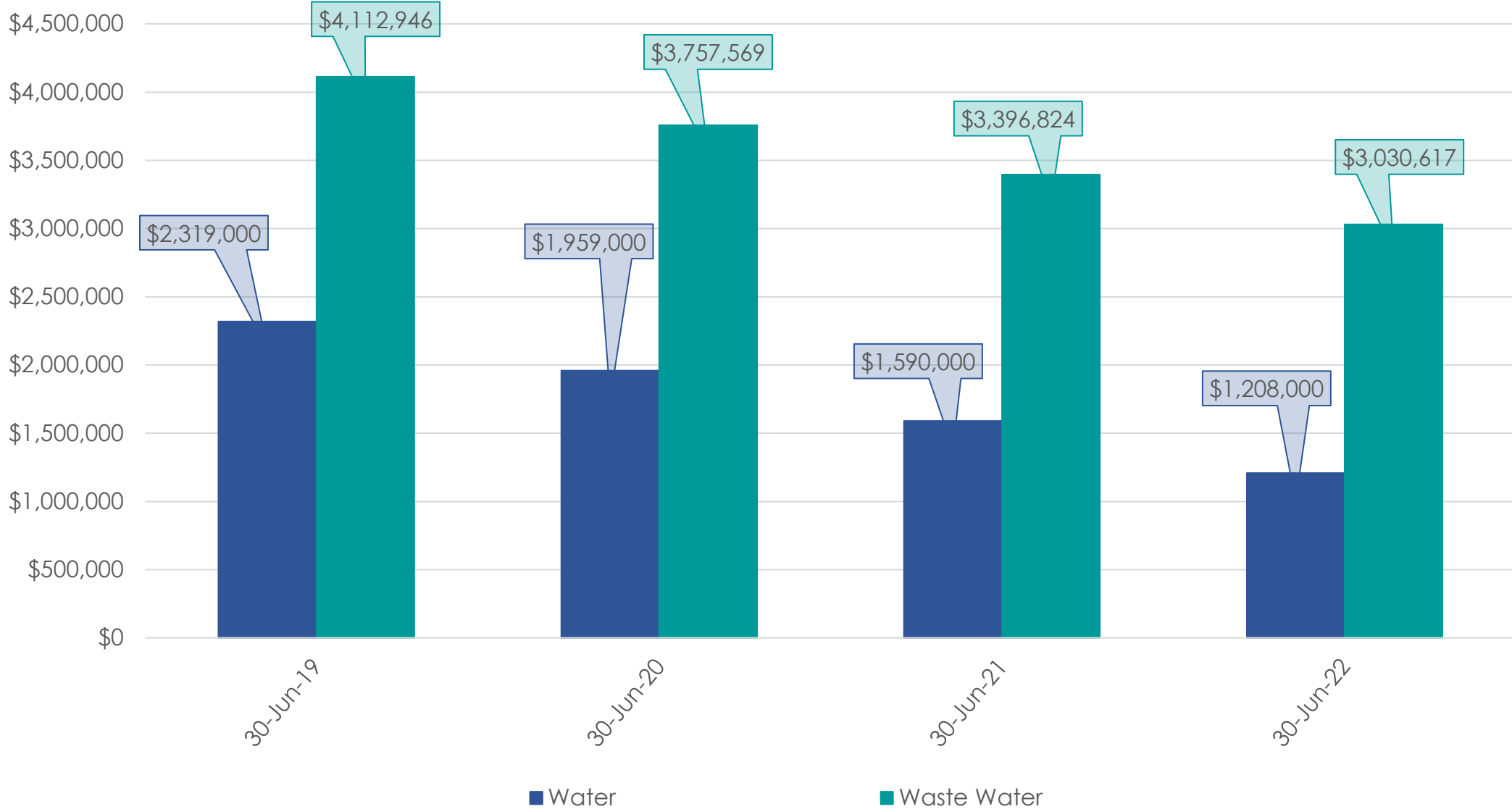
Fund Revenues – Not Including SDCs



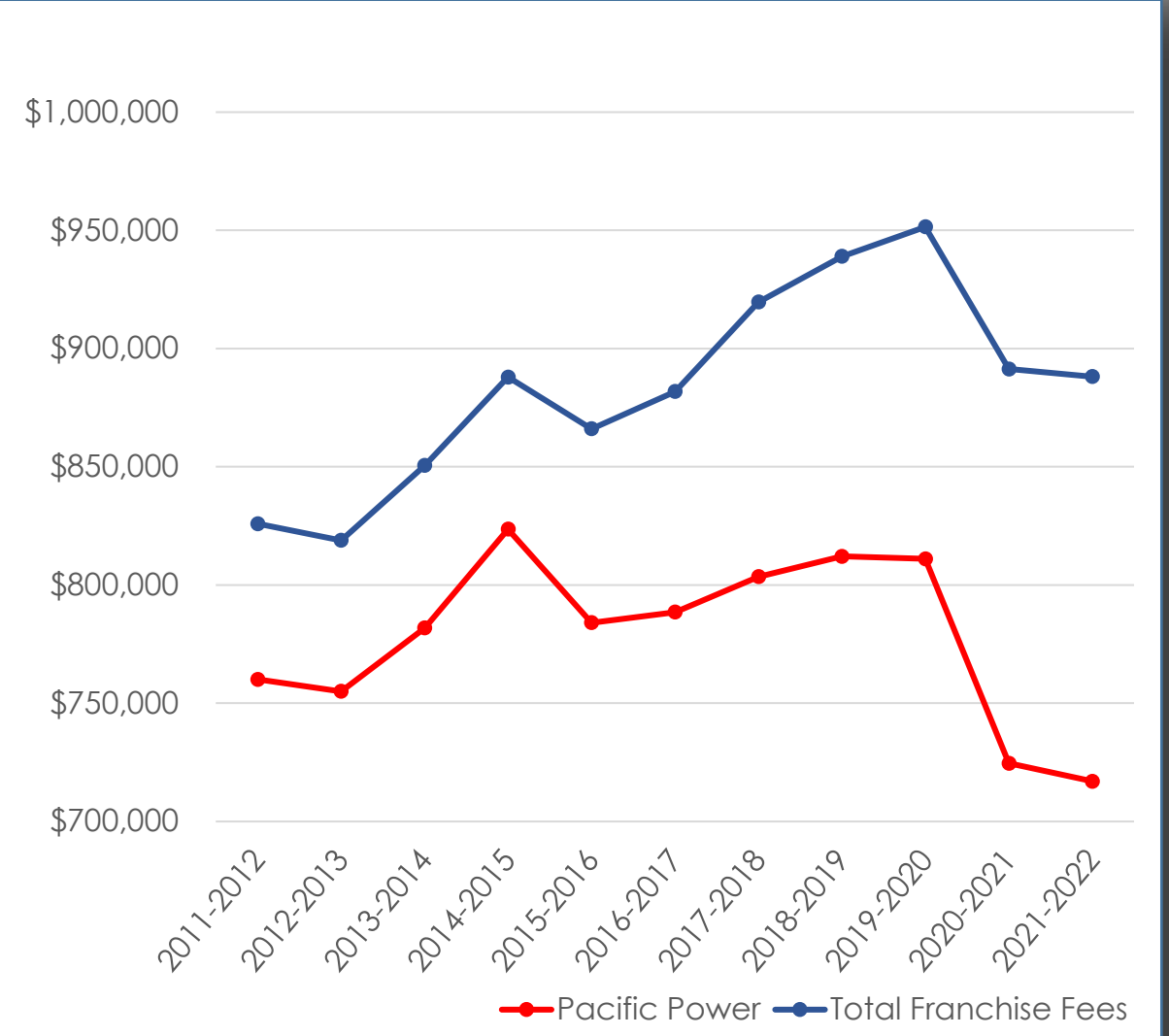
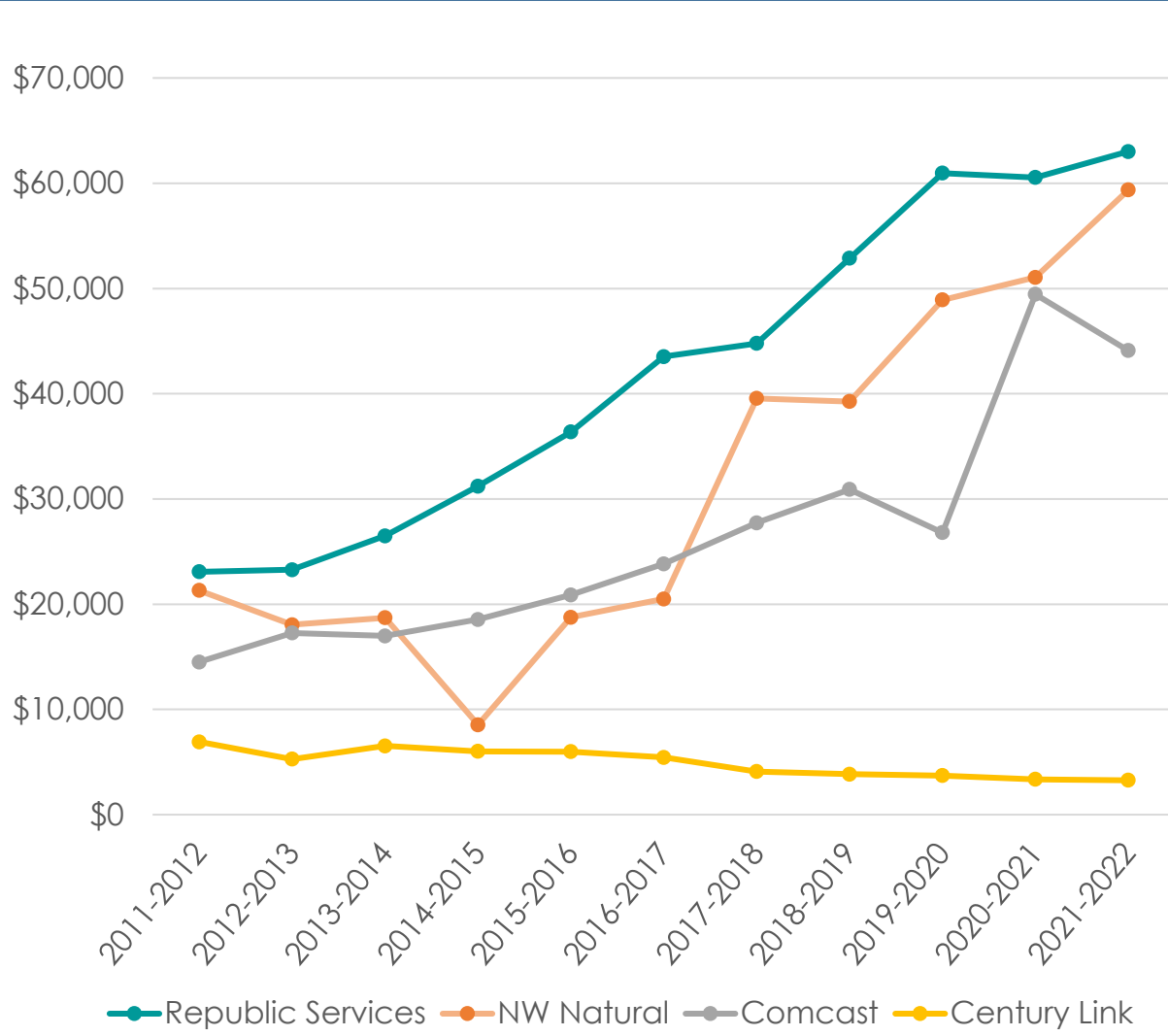
Capital Expenditures Per Fund



Annual Debt Service Per Fund

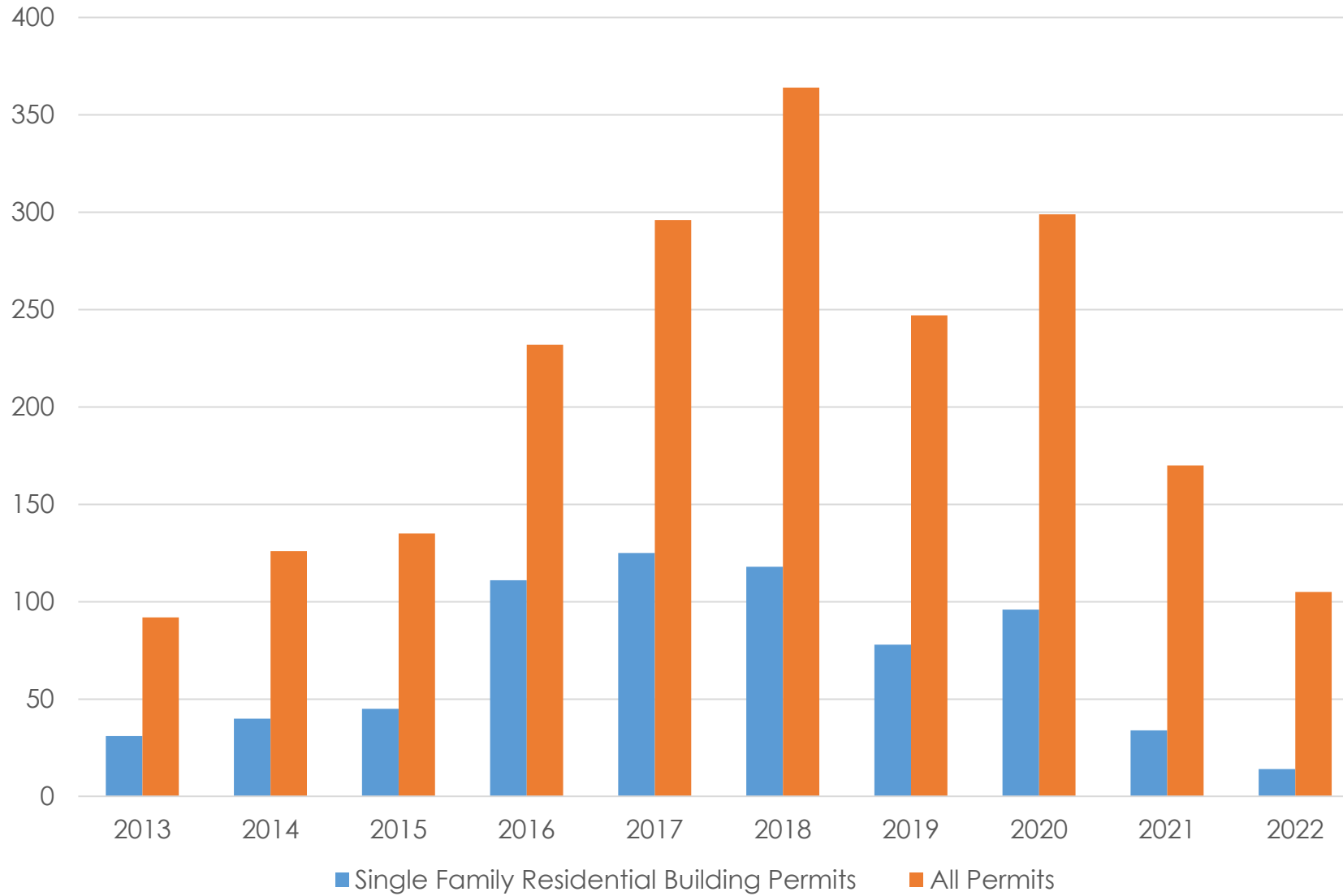


Franchise Fees

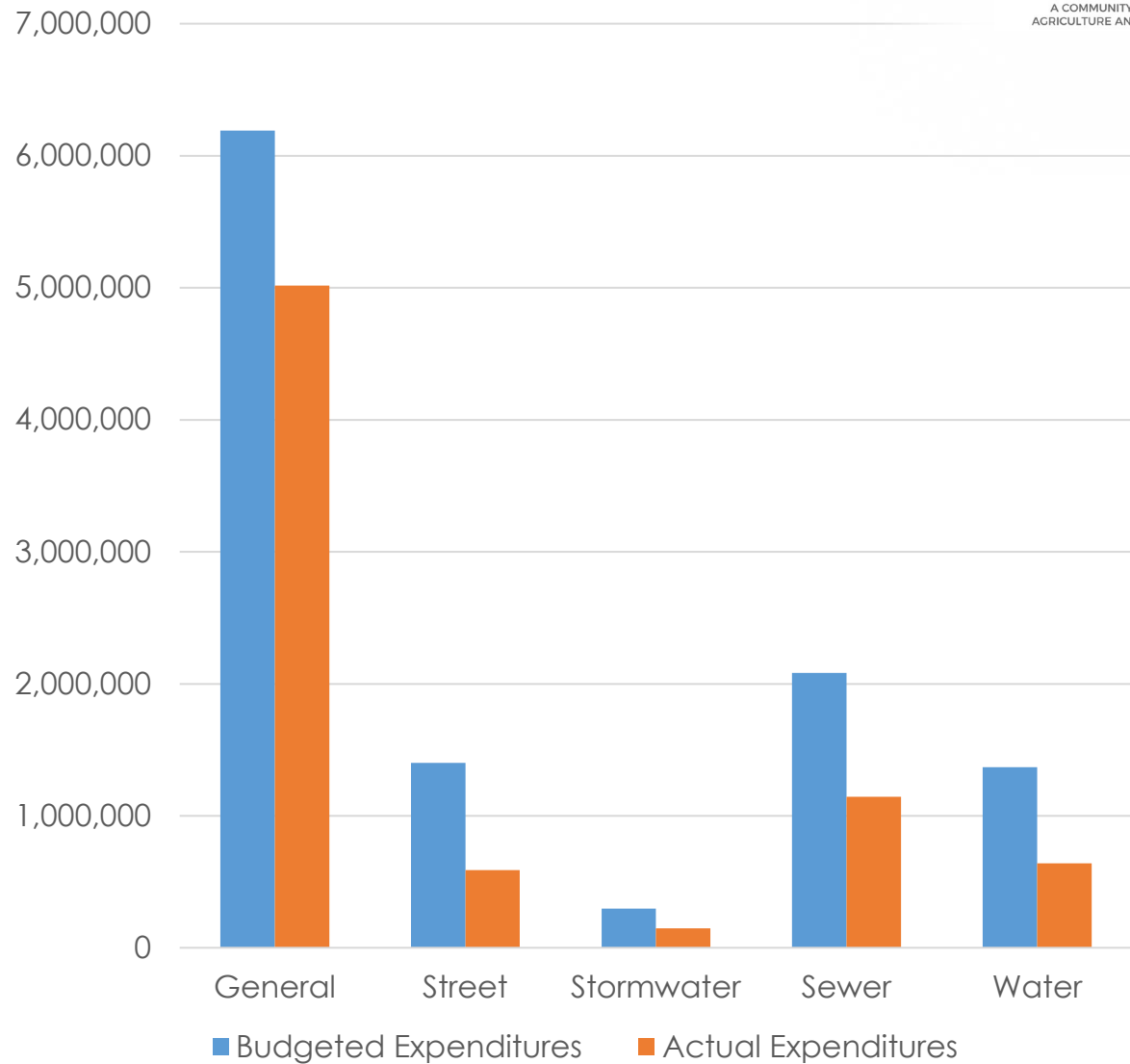
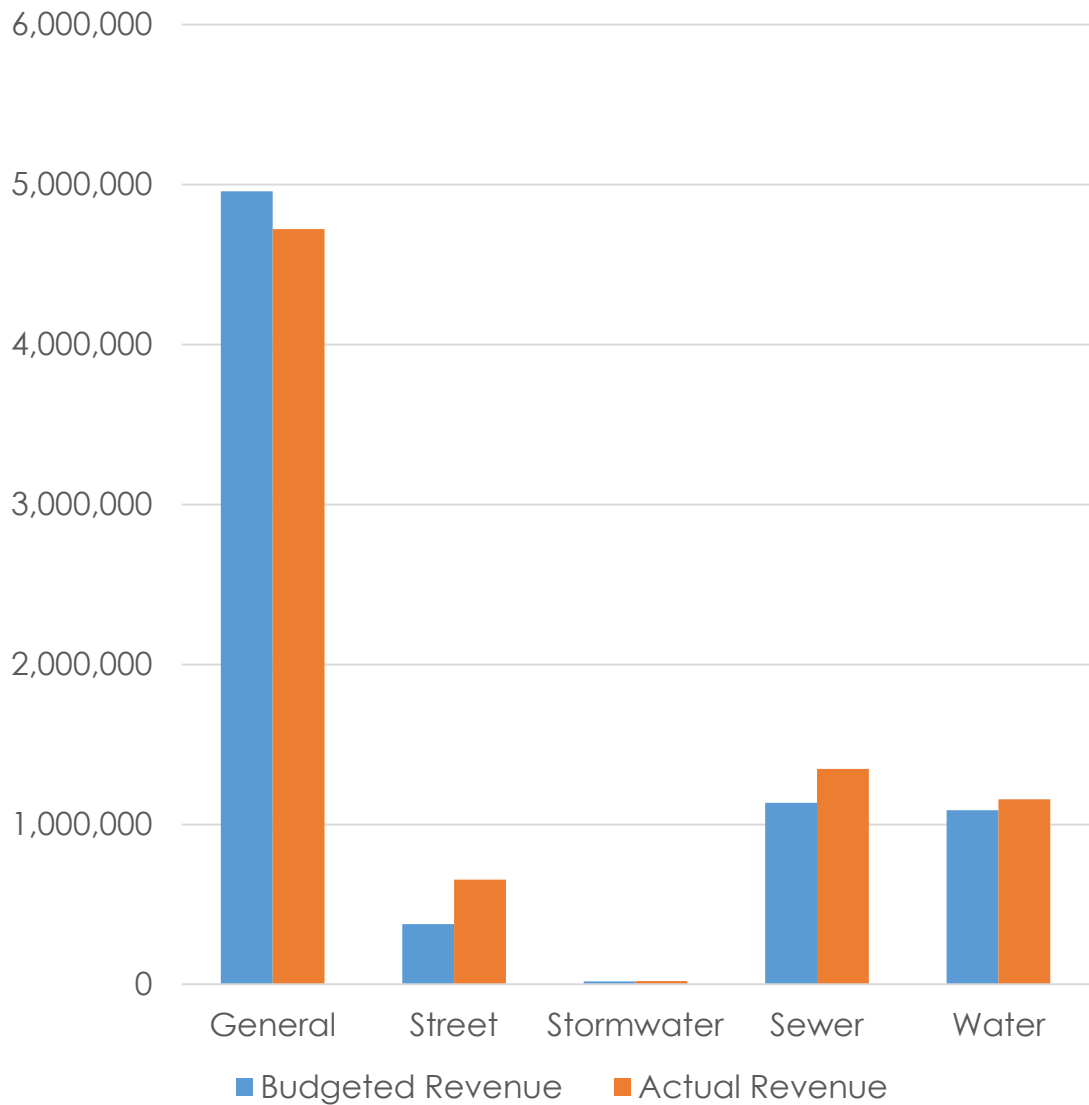


Building Permits Issued

by Calendar Year



2021-2022 Budgeted vs. Actual



Proposed to Adopted Budget Comparison



	2022-2023	2023-2024
	Adopted	Proposed
GENERAL FUND	\$ 5,607,604	4,952,548
GENERAL FUND - ADMINISTRATION	\$ 2,463,686	2,798,759
GENERAL FUND - PARKS AND RECREATION	\$ 307,000	231,100
GENERAL FUND - PARKS AND RECREATION SDC	\$ -	-
GENERAL FUND - EMERGENCY SERVICES	\$ 2,496,800	1,776,689
GENERAL FUND - BUILDING	\$ 289,400	116,000
GENERAL FUND - EQUIPMENT REPLACEMENT	\$ -	-
GENERAL FUND - CELEBRATION	\$ 50,718	30,000
STREET FUND	\$ 1,343,707	1,763,419
STREET FUND	\$ 778,707	733,419
STREET FUND - SDC	\$ 565,000	1,030,000
STORMWATER FUND	\$ 269,673	266,118
SEWER ENTERPRISE UTILITY FUND	\$ 2,307,065	1,520,576
SEWER UTILITY FUND	\$ 2,303,065	1,520,576
SEWER FUND - SDC	\$ 4,000	-
WATER UTILITY ENTERPRISE FUND	\$ 1,971,001	1,803,430
WATER UTILITY FUND	\$ 1,335,001	1,428,430
WATER FUND - SDC	\$ 636,000	375,000
ECONOMIC DEVELOPMENT FUND	\$ 328,000	9,572,750
Total Appropriated Funds	\$ 11,827,050	19,878,841
Total Unappropriated Funds	\$ 1,719,448	1,905,639
Total Reserve Funds	\$ 5,767,191	7,283,470
Total Budget	\$ 19,313,689	29,067,950

General Fund Estimated Available Resources



2023-2024 ESTIMATED REVENUES	
CURRENT YEAR TAX LEVY (96% COLLECTIBLE)	\$ 2,311,522
CIGARETTE TAXES	\$ 2,294
LIQUOR TAXES	\$ 60,075
LIQUOR LICENSES	\$ 100
INTEREST RECEIVED	\$ 88,403
LAND USE FEE	\$ 10,000
MISCELLANEOUS REVENUE	\$ -
GRANT	\$ -
RENTAL PROPERTY INCOME	\$ 10,000
MILLERSBURG CELEBRATION	\$ -
STATE REVENUE SHARING	\$ 56,000
FRANCHISE FEES	\$ 1,042,500
PARK SHELTER USER FEES	\$ 1,000
PARK SDCS - RESTRICTED	\$ 182,651
JUSTICE COURT	\$ 3,500
BUILDING FUND	\$ 136,000
COVID FUNDS	\$ -
PARK DEVELOPMENT GRANT	\$ 26,000
TRANSFER FROM ENTERPRISE FUNDS	\$ 734,985
TOTAL ESTIMATED REVENUE	\$ 4,665,030

2023-2024 ESTIMATED EXPENDITURES	
PERSONNEL	\$ 1,152,877
MATERIALS AND SERVICES	\$ 739,274
PARKS AND RECREATION	\$ 165,100
EMERGENCY SERVICES	\$ 1,729,189
BUILDING	\$ 116,000
CELEBRATION	\$ 30,000
CAPITAL OUTLAY	\$ 193,500
TRANSFER TO STREETS	\$ -
TRANSFER TO STORM	\$ 196,608
CONTINGENCY	\$ 630,000
TOTAL ESTIMATED EXPENDITURES	\$ 4,952,548

RESERVES	
REMAINING RESERVES (28% OF GF EXPENDITURES EXCLUDING CAPITAL)	\$ 2,238,289
IDENTIFIED GENERAL FUND RESERVES	\$ 332,651
EQUIPMENT RESERVE FUND - UNRESTRICTED	\$ 150,000
PARK SDCS - RESTRICTED	\$ 182,651
TOTAL GF RESERVES - UNRESTRICTED	\$ 2,055,638

OPERATING FUNDS AVAILABLE	
TOTAL ESTIMATED OPERATING REVENUES (EXCLUDING SDCS)	\$ 4,482,379
TOTAL PROPOSED GENERAL FUND OPERATING EXPENDITURES	\$ 4,129,048
ESTIMATED ANNUAL REVENUES ABOVE REQUIREMENTS	\$ 353,331

SDC Restricted Funds

RESTRICTED FUNDS AS OF JUNE 30, 2022	
PARK SDC	\$ 71,957
STREET SDC	\$ 1,963,547
STORM SDC	\$ 27,060
SEWER SDC	\$ 430,793
WATER SDC	\$ 572,812
TOTAL RESTRICTED FUNDS	\$ 3,066,170

PROJECTED RESTRICTED FUNDS AS OF JUNE 30, 2023	
PARK SDC	\$ 113,291
STREET SDC	\$ 1,526,971
STORM SDC	\$ 40,351
SEWER SDC	\$ 520,477
WATER SDC	\$ 370,281
TOTAL RESTRICTED FUNDS	\$ 2,571,372

Proposed Dedicated Reserve Funds



GENERAL FUND	TOTAL RESERVE FUNDS
GENERAL FUND - ADMINISTRATION	
GENERAL FUND - PARKS AND RECREATION	
GENERAL FUND - PARKS AND RECREATION SDC	\$ 182,651
GENERAL FUND - EMERGENCY SERVICES	
GENERAL FUND - BUILDING	
GENERAL FUND - EQUIPMENT REPLACEMENT	\$ 150,000
GENERAL FUND - CELEBRATION	
STREET FUND	\$ 1,051,792
STORMWATER FUND	\$ 55,211
SEWER ENTERPRISE UTILITY FUND	\$ 3,799,577
WATER UTILITY ENTERPRISE FUND	\$ 2,044,239
ECONOMIC DEVELOPMENT FUND	\$ 6,765,750
Total Reserve Funds	\$ 14,049,220

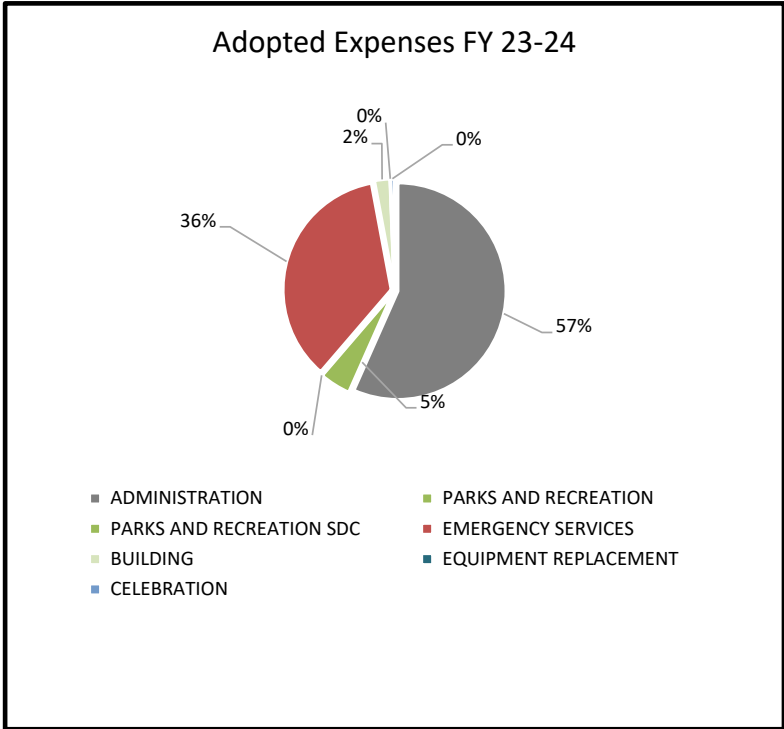
**CITY OF MILLERSBURG
GENERAL FUND - SUMMARY
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
10,997,366	10,951,938	7,071,952	ADMINISTRATION	6,841,686	6,845,286	6,845,286
2,815	5,945	33,000	PARKS AND RECREATION	27,000	27,000	27,000
734,238	72,017	139,670	PARKS AND RECREATION SDC	182,651	182,651	182,651
2,545	3,411	2,500	EMERGENCY SERVICES	3,500	3,500	3,500
670,727	204,721	313,000	BUILDING	136,000	136,000	136,000
-	-	-	EQUIPMENT REPLACEMENT	-	-	-
1,764	12,646	19,600	CELEBRATION	-	-	-
12,409,455	11,250,679	7,579,722	TOTAL GENERAL FUND RESOURCES	7,190,837	7,194,437	7,194,437
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENSE BY OBJECT	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
			PERSONNEL SERVICES			
833,776	897,134	1,022,105	ADMINISTRATION	1,152,877	1,152,877	1,152,877
833,776	897,134	1,022,105	TOTAL PERSONNEL SERVICES	1,152,877	1,152,877	1,152,877
			MATERIALS & SERVICES			
770,309	482,099	781,705	ADMINISTRATION	739,274	754,774	754,774
48,525	74,845	174,000	PARKS AND RECREATION	165,100	165,100	165,100
1,593,305	1,644,439	1,690,800	EMERGENCY SERVICES	1,729,189	1,729,189	1,729,189
505,864	252,577	289,400	BUILDING	116,000	116,000	116,000
15,342	25,745	50,718	CELEBRATION	30,000	30,000	30,000
2,933,345	2,479,705	2,986,623	TOTAL MATERIALS & SERVICES	2,779,562	2,795,062	2,795,062
			CAPITAL OUTLAY			
86,447	-	38,800	ADMINISTRATION	110,000	110,000	110,000
655	-	133,000	PARKS AND RECREATION	66,000	66,000	66,000
712,950	-	30,000	PARKS AND RECREATION SDC	-	-	-
449,707	5,035,696	776,000	EMERGENCY SERVICES	17,500	17,500	17,500
-	-	10,000	EQUIPMENT REPLACEMENT	-	-	-
1,249,759	5,035,696	987,800	TOTAL CAPITAL OUTLAY	193,500	193,500	193,500
			TRANSFERS			
-	-	179,076	ADMINISTRATION	196,608	196,608	196,608
-	-	179,076	TOTAL TRANSFERS	196,608	196,608	196,608
			CONTINGENCY			
-	-	372,000	ADMINISTRATION	600,000	600,000	600,000
-	-	30,000	EMERGENCY SERVICES	30,000	30,000	30,000
-	-	402,000	TOTAL CONTINGENCIES	630,000	630,000	630,000
5,016,879	8,412,534	5,577,604	TOTAL GENERAL FUND EXPENDITURES	4,952,547	4,968,047	4,968,047

**CITY OF MILLERSBURG
GENERAL FUND - SUMMARY
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	OTHER GENERAL FUND REQUIREMENTS	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
			RESERVE ACCOUNT TOTALS			
-	-	109,170	PARKS AND RECREATION SDC	182,651	182,651	182,651
-	-	-	EMERGENCY SERVICES	-	-	-
-	-	103,000	EQUIPMENT REPLACEMENT	150,000	150,000	150,000
7,392,575	2,838,145	1,789,948	UNAPPROPRIATED ENDING FUND BALANCE	1,905,639	1,893,739	1,893,739
7,392,575	2,838,145	2,002,118	TOTAL RESERVE AND UNAPPROPRIATED FUNDS	2,238,290	2,226,390	2,226,390
12,409,455	11,250,679	7,579,722	TOTAL GENERAL FUND REQUIREMENTS	7,190,837	7,194,437	7,194,437

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENDITURES BY PROGRAM	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
1,690,531	1,379,232	2,393,686	ADMINISTRATION	2,798,759	2,814,259	2,814,259
49,179	74,845	307,000	PARKS AND RECREATION	231,100	231,100	231,100
712,950	-	30,000	PARKS AND RECREATION SDC	-	-	-
2,043,013	6,680,135	2,496,800	EMERGENCY SERVICES	1,776,689	1,776,689	1,776,689
505,864	252,577	289,400	BUILDING	116,000	116,000	116,000
-	-	10,000	EQUIPMENT REPLACEMENT	-	-	-
15,342	25,745	50,718	CELEBRATION	30,000	30,000	30,000
5,016,879	8,412,534	5,577,604	TOTAL GENERAL FUND EXPENDITURES	4,952,547	4,968,047	4,968,047



**CITY OF MILLERSBURG
GENERAL FUND RESOURCES
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	ADMINISTRATION PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
7,056,428	6,772,529	6,772,529		BEGINNING FUND BALANCE	2,808,807	2,808,807	2,808,807
		(4,021,120)		PROJECTED CARRYOVER	(283,000)	(283,000)	(283,000)
2,053,079	2,198,018	2,265,232	01-30-100	CURRENT YEAR TAX LEVY	2,311,522	2,311,522	2,311,522
536,262	542,936	622,880	01-39-100	TRANSFER FROM STREET, STORMWATER, AND ENTERPRISE FUNDS	734,985	738,585	738,585
16,073	15,780	5,000	01-31-200	LAND USE FEE	10,000	10,000	10,000
6,516	35,858	10,000	01-38-900	MISCELLANEOUS REVENUE	-	-	-
38,090	74,488	42,000	01-38-200	RENTAL PROPERTY INCOME	10,000	10,000	10,000
		-	01-32-100	GRANT	-	-	-
46,520	48,567	55,000	01-34-100	STATE REVENUE SHARING	56,000	56,000	56,000
891,295	888,118	971,700	01-31-100	FRANCHISE FEES	1,042,500	1,042,500	1,042,500
45	55	100	01-35-100	LIQUOR LICENSES	100	100	100
2,546	2,466	2,320	01-30-155	CIGARETTE TAXES	2,294	2,294	2,294
49,454	55,178	56,602	01-30-150	LIQUOR TAXES	60,075	60,075	60,075
161,004	5,000	-	01-32-150	PCPI BOND	-	-	-
43,583	28,971	5,709	01-38-100	INTEREST RECEIVED	88,403	88,403	88,403
19,602		-	01-38-700	PROPERTY SALE	-	-	-
76,870	283,974	284,000	01-38-800	COVID FUNDS	-	-	-
10,997,366	10,951,938	7,071,952		TOTAL ADMINISTRATION PROGRAM RESOURCES	6,841,686	6,845,286	6,845,286

**CITY OF MILLERSBURG
GENERAL FUND RESOURCES
FY 2023-2024**

PARKS AND RECREATION PROGRAM RESOURCES								
2,815	5,945	1,000	01-31-300	PARK SHELTER USER FEES	1,000	1,000	1,000	
		32,000	01-31-310	GRANT	26,000	26,000	26,000	
2,815	5,945	33,000		TOTAL PARKS AND RECREATION PROGRAM RESOURCES	27,000	27,000	27,000	

PARKS AND RECREATION SDC PROGRAM RESOURCES								
652,642	21,287	67,130		BEGINNING PARK SYSTEM DEVELOPMENT CHARGES (SDC) PROGRAM BALANCE	113,291	113,291	113,291	
81,596	50,730	72,540	01-31-450	PARK SYSTEM DEVELOPMENT CHARGES (SDC) FEES	69,360	69,360	69,360	
734,238	72,017	139,670		TOTAL PARKS AND RECREATION SDC PROGRAM RESOURCES	182,651	182,651	182,651	

EMERGENCY SERVICES PROGRAM RESOURCES								
2,545	3,411	2,500	01-33-100	JUSTICE COURT	3,500	3,500	3,500	
2,545	3,411	2,500		TOTAL EMERGENCY SERVICES PROGRAM RESOURCES	3,500	3,500	3,500	

BUILDING PROGRAM RESOURCES								
223,143	56,630	60,000	01-30-200	CONSTRUCTION EXCISE TAX	65,000	65,000	65,000	
437,019	144,636	250,000	01-31-250	BUILDING PERMIT FEES	68,000	68,000	68,000	
10,565	3,455	3,000	01-31-350	CITY PERMIT FEES	3,000	3,000	3,000	
670,727	204,721	313,000		TOTAL BUILDING PROGRAM RESOURCES	136,000	136,000	136,000	

EQUIPMENT REPLACEMENT PROGRAM RESOURCES								
-	-	-		TOTAL EQUIPMENT REPLACEMENT PROGRAM RESOURCES	-	-	-	

MILLERSBURG CELEBRATION PROGRAM RESOURCES								
1,764	12,646	19,600	01-37-100	MILLERSBURG CELEBRATION	-	-	-	
1,764	12,646	19,600		TOTAL MILLERSBURG CELEBRATION PROGRAM RESOURCES	-	-	-	

734,238	72,017	139,670		RESTRICTED FUNDS (SDC'S)	182,651	182,651	182,651	
11,675,217	11,178,662	7,440,052		AVAILABLE RESOURCES	7,008,186	7,011,786	7,011,786	
12,409,455	11,250,679	7,579,722		TOTAL GENERAL FUND RESOURCES	7,190,837	7,194,437	7,194,437	

FUND NARRATIVE

General Fund: General Fund (01-40)

Responsible Manager/Title: Kevin Kreitman, City Manager

Functions and Responsibilities

- Provide excellent service to our customers by treating everyone with empathy, respect, kindness, patience, and consideration.
- Provide management oversight for Strategic Plan initiatives.
- Develop and maintain policies and procedures which provide budget guidance and fiscal responsibility.
- Ensure adequate staffing, policies and procedures and programs are in place to meet community needs and expectations.
- Support the safety, administrative, and regulatory needs of citizens.
- Develop and enhance opportunities to communicate with citizens.
- Seek out and provide opportunities for citizens to volunteer in support of their community.
- Provide economic development and support for existing and future businesses.
- Market City-owned property to the best advantage of our community.
- Invest in tools, programs, processes, and training that enhance the professionalism by which the city is governed and managed.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Community Governance	Ongoing	In Progress	Implement new modules and website capabilities
Development	Jun-24	In Progress	Development of City industrial properties
	Mar-22	Completed	Consider expansion of UGB to meet Oregon land use requirements
	May-24	In Progress	Update City Comprehensive Plan
Public Infrastructure	Sept-23	Pending	Installation of emergency generator and associated work CIP#1007
	Sept-23	Pending	City Hall drop box area, ADA ramps, and sidewalk CIP#1006
	Winter-23/24	Pending	Front office interior remodel CIP#1009

**CITY OF MILLERSBURG
GENERAL FUND - ADMINISTRATION PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	ADMINISTRATION PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				PERSONNEL SERVICES			
90,019	103,845	108,183	01-40-110	CITY MANAGER	145,980	145,980	145,980
142,781	142,687	148,700	01-40-111	ASSISTANT CITY MANAGER / CITY ENGINEER	161,509	161,509	161,509
74,367	75,608	79,396	01-40-112	CITY RECORDER	82,966	82,966	82,966
-	-	119,919	01-40-113	COMMUNITY DEVELOPMENT DIRECTOR	130,426	130,426	130,426
64,535	140,524	36,810	01-40-114	BILLING/COLLECTION SPECIALIST	39,762	39,762	39,762
22,719	26,997	30,672	01-40-115	OFFICE ASSISTANT/EXTRA COVERAGE	32,024	32,024	32,024
86,146	67,696	74,766	01-40-120	MAINTENANCE SUPERVISOR	80,970	80,970	80,970
49,411	49,244	52,238	01-40-121	MAINTENANCE ASSISTANT	54,840	54,840	54,840
15,955	20,660	-	01-40-125	CECOP INTERN	-	-	-
6,358	138	16,200	01-40-129	OVERTIME	20,000	20,000	20,000
48,039	43,003	65,021	01-40-130	PAYROLL TAXES	72,976	72,976	72,976
134,930	111,371	178,105	01-40-131	PERS	208,554	208,554	208,554
84,245	92,101	94,495	01-40-132	MEDICAL INSURANCE	102,870	102,870	102,870
1,605	13,091	7,600	01-40-133	DISABILITY INSURANCE AND WORKERS COMP	8,000	8,000	8,000
-	321	-	01-40-134	SUPPLEMENTAL MEDICAL INSURANCE - HSA EMPLOYEE CONTRIBUTION	-	-	-
12,667	9,847	10,000	01-40-135	DENTAL & VISION INSURANCE	12,000	12,000	12,000
833,776	897,134	1,022,105		TOTAL PERSONNEL SERVICES	1,152,877	1,152,877	1,152,877
				MATERIALS & SERVICES			
13,150	19,775	20,000	01-40-236	ACCOUNTING & AUDIT	22,000	22,000	22,000
3,350	260	2,000	01-40-211	BIDS PUBLICATION	5,000	5,000	5,000
43,794	43,573	50,000	01-40-212	PROPERTY/CASUALTY/LOSS INSURANCE	68,000	68,000	68,000
8,465	8,420	18,500	01-40-213	CITY HALL BUILDING	37,000	37,000	37,000
18,342	19,508	17,066	01-40-215	CITY HALL UTILITIES	21,000	21,000	21,000
11,215	7,081	14,000	01-40-216	MERCHANT FEES	8,000	8,000	8,000
27,500	(2,500)	20,500	01-40-217	COMMUNITY SUPPORT	21,500	25,000	25,000
192	2,412	4,000	01-40-218	CALL-A-RIDE	5,000	5,000	5,000
5,911	9,205	10,000	01-40-220	POSTAGE AND SHIPPING	12,000	12,000	12,000
15,963	22,947	25,000	01-40-221	MATERIALS & SUPPLIES	25,000	25,000	25,000
12,405	23,484	24,940	01-40-222	OFFICE EQUIPMENT AND SOFTWARE	28,800	37,800	37,800
61,259	103,499	90,179	01-40-223	CONTRACTED SERVICES	95,554	95,554	95,554
230	370	2,500	01-40-224	CITY COUNCIL	2,500	2,500	2,500
279	2,362	3,000	01-40-225	EDUCATION & TRAINING	8,000	8,000	8,000
180	5,000	13,000	01-40-226	MEETINGS & TRAVEL	17,000	17,000	17,000
10,906	9,188	14,000	01-40-227	DUES & SUBSCRIPTIONS	15,000	15,000	15,000
35,000	39,240	50,000	01-40-229	ECONOMIC DEVELOPMENT	-	-	-
335,265	127,184	250,000	01-40-230	LEGAL SERVICES	250,000	250,000	250,000
1,240	2,160	5,000	01-40-231	LIBRARY SERVICES	5,000	8,000	8,000
1,161	1,166	1,200	01-40-232	LGIP / BANK FEES	1,200	1,200	1,200
161	14	1,600	01-40-233	MILEAGE	1,000	1,000	1,000
63,510	21,046	21,500	01-40-235	CONSULTANTS - PLANNING	17,000	17,000	17,000

**CITY OF MILLERSBURG
GENERAL FUND - ADMINISTRATION PROGRAM
FY 2023-2024**

22,942		25,000	01-40-210	CONSULTANTS - ENGINEERING	25,000	25,000	25,000
795	1,106	3,000	01-40-237	PRINTING & ADVERTISING	3,000	3,000	3,000
3,116	10,042	3,200	01-40-238	PROPERTY TAXES	3,200	3,200	3,200
8,158	3,631	40,000	01-40-239	RENTAL PROPERTY	40,000	40,000	40,000
-	1,925	2,520	01-40-240	CELL PHONE REIMBURSEMENT	2,520	2,520	2,520
45			01-40-241	TRAVEL & MEALS	-	-	-
		50,000	01-40-300	REFUNDS - CONSTRUCTION BONDS	-	-	-
			01-40-650	MISCELLANEOUS EXPENSES	-	-	-
65,775		-	01-40-810	COVID EXPENSES	-	-	-
770,309	482,099	781,705		TOTAL MATERIALS & SERVICES	739,274	754,774	754,774
				CAPITAL OUTLAY			
5,922	-	25,000	01-40-710	CITY HALL IMPROVEMENTS - EMERGENCY GENERATOR	55,000	55,000	55,000
39,525		-	01-40-716	CITY HALL DROP BOX AREA, ADA RAMPS, AND SIDEWALK	40,000	40,000	40,000
-	-	8,800	01-40-711	EQUIPMENT - HVAC UNIT REPLACEMENT COUNCIL CHAMBERS			
41,000		-	01-40-712	LAND			
-	-	5,000	01-40-713	HOLIDAY LIGHT DISPLAY			
-		-	01-40-714	OFFICE WORKSTATION UPGRADES	15,000	15,000	15,000
-		-	01-40-715	PLOTTER (FULL SIZE)			
86,447	-	38,800		TOTAL CAPITAL OUTLAY	110,000	110,000	110,000
				TRANSFERS			
-	-	-	01-40-914	TRANSFER TO STREET FUND			
-	-	109,076	01-40-915	TRANSFER TO STORMWATER FUND	196,608	196,608	196,608
		70,000	01-40-916	TRANSFER TO ECONOMIC DEVELOPMENT FUND			
-	-	179,076		TOTAL TRANSFERS	196,608	196,608	196,608
				CONTINGENCY			
-	-	372,000	01-40-800	OPERATING CONTINGENCY	600,000	600,000	600,000
1,690,531	1,379,232	2,393,686		TOTAL ADMINISTRATION PROGRAM EXPENDITURES	2,798,759	2,814,259	2,814,259
1,690,531	1,379,232	2,393,686		TOTAL ADMINISTRATION REQUIREMENTS	2,798,759	2,814,259	2,814,259

FUND NARRATIVE

General Fund: Parks and Rec (01-45, 01-46)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- Fund 01-45 is for general operations of parks facilities and fund 01-46 is for SDC eligible park improvements.
- Increase the usability of the City Park facilities for recreational opportunities.
- To provide safe, sufficient, and useable park facilities which meet the needs of the community.
- To conduct ongoing maintenance of parks and public grounds to provide safe, pleasant, and presentable facilities.
- Support local teams through use of ball fields and equipment.
- Provide support for city events.
- Facilitate implementation of projects and initiatives identified in the Parks Master Plan.
- Provide administrative and technical support to Parks Commission.
- Provide for community needs through park shelter rentals.
- Support Millersburg residents through reimbursement programs.

Strategies/Actions

Strategic Priority

Target Date

Status

Goals/Objectives

Recreation

Ongoing

In Progress

Support Parks Commission

Ongoing

In Progress

Pursue additional grants for development of new NW park

Spring-23

Pending

Complete initial design for new park in NW area of city
CIP#1115

Summer-24

Pending

Construction of linear park Conser/Transition Parkway
CIP#1123

Summer-23

Pending

Name linear and NW parks, secure grants for construction NW park.

Spring-24

Pending

City Park restrooms floor and wall coating

Spring-24

Pending

Acorn Park frontage improvements

**CITY OF MILLERSBURG
GENERAL FUND - PARKS AND RECREATION PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	PARKS AND RECREATION PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
4,216	7,404	15,000	01-45-210	PARKS & RECREATION - CITIZEN REIMBURSEMENT PROGRAM	15,000	15,000	15,000
44,308	60,267	85,000	01-45-211	PARK SUPPLIES & MAINTENANCE	98,600	98,600	98,600
-	2,931	42,000	01-45-212	PARKS PROJECTS	25,500	25,500	25,500
-	4,243	32,000	01-45-213	SDC STUDY / PARK PLANNING	26,000	26,000	26,000
		500	01-45-300	REFUNDS	-	-	-
48,525	74,845	174,000		TOTAL MATERIALS & SERVICES	165,100	165,100	165,100
				CAPITAL OUTLAY			
-	-	133,000	01-45-720	PARK FACILITY BUILDINGS	26,000	26,000	26,000
655		-	01-45-741	MAINTENANCE EQUIPMENT	-	-	-
			01-45-730	ACORN PARK FRONTAGE IMPROVEMENTS	40,000	40,000	40,000
655	-	133,000		TOTAL CAPITAL OUTLAY	66,000	66,000	66,000
49,179	74,845	307,000		TOTAL PARKS AND RECREATION PROGRAM EXPENDITURES	231,100	231,100	231,100
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	PARKS AND RECREATION SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
-	-	-	01-46-201	SDC-R	-	-	-
		30,000	01-46-212	SDC-I RSIS REIMBURSABLE	-	-	-
712,950		-	01-46-760	SDC-I	-	-	-
712,950	-	30,000		TOTAL CAPITAL OUTLAY	-	-	-
712,950	-	30,000		TOTAL PARKS AND RECREATION SDC PROGRAM EXPENDITURES	-	-	-

762,129	74,845	337,000		TOTAL PARKS AND RECREATION EXPENDITURES	231,100	231,100	231,100
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	PARKS AND RECREATION SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	109,170	01-46-760	CIP PROJECT LIST	182,651	182,651	182,651
-	-	109,170		TOTAL RESERVE ACCOUNTS	182,651	182,651	182,651
-	-	109,170		TOTAL OTHER PARKS AND RECREATION REQUIREMENTS	182,651	182,651	182,651

762,129	74,845	446,170		TOTAL PARKS AND RECREATION REQUIREMENTS	413,751	413,751	413,751
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FUND NARRATIVE

General Fund: Emergency Services (01-50)

Responsible Manager/Title: Kevin Kreitman, City Manager

Functions and Responsibilities

- Provide effective emergency services to the community.
- Ensure adequate staffing is in place to match the demands of the growing community.
- Support the safety, administration, and regulatory needs of the citizens.
- Conduct an annual review of crimes and calls for service with the Linn County Sheriff's Office to ensure adequate support is provided.
- Maintain contract law enforcement, fire, emergency, and life safety services which are sufficient to meet the needs of our community.
- Maintain current fire/emergency staffing levels and evaluate need for increased staffing levels to meet growth demands in the future.
- Provide funding for Equipment Replacement Fund (to Albany Fire).
- Establish and review benchmarks for law enforcement, fire, and emergency response.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Safety	Ongoing	Pending	Evaluate increased contract hours with LCSO with assessed value increases related to new industries
	Ongoing	Pending	Evaluate additional fire service staffing with assessed value increases related to new industries
	Fall-23	In Progress	Purchase of Autopulse

**CITY OF MILLERSBURG
GENERAL FUND - EMERGENCY SERVICES PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	EMERGENCY SERVICES PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
1,417,996	1,425,674	1,478,800	01-50-210	CONTRACTED FIRE SERVICES	\$ 1,498,889	\$ 1,498,889	1,498,889
134,010	138,636	150,000	01-50-211	LINN COUNTY CONTRACTED SHERIFF	160,000	160,000	160,000
6,110	6,609	14,000	01-50-212	UTILITIES - FIRE STATION	20,000	20,000	20,000
-	37,832	4,000	01-50-214	EQUIPMENT, FURNISHINGS AND UPKEEP	4,000	4,000	4,000
190	688	9,000	01-50-215	MAINTENANCE AND SUPPLIES	11,300	11,300	11,300
35,000	35,000	35,000	01-50-216	EQUIPMENT REPLACEMENT TO ALBANY	35,000	35,000	35,000
1,593,305	1,644,439	1,690,800		TOTAL MATERIALS & SERVICES	1,729,189	1,729,189	1,729,189
				CAPITAL OUTLAY			
-		-	01-50-720	AUTO PULSE	17,500	17,500	17,500
393,977	47,066	-	01-50-721	PERMANENT FIRE STATION DESIGN	-	-	-
55,730	4,988,630	776,000	01-50-725	FIRE FACILITY CONSTRUCTION	-	-	-
449,707	5,035,696	776,000		TOTAL CAPITAL OUTLAY	17,500	17,500	17,500
-	-	30,000	01-50-800	CONTINGENCY	30,000	30,000	30,000
2,043,013	6,680,135	2,496,800		TOTAL EMERGENCY SERVICES PROGRAM EXPENDITURES	1,776,689	1,776,689	1,776,689

2,043,013	6,680,135	2,496,800		TOTAL EMERGENCY SERVICES EXPENDITURES	1,776,689	1,776,689	1,776,689
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	EMERGENCY SERVICES PROGRAM SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	-	01-50-780	FIRE FACILITY RESERVE	-	-	-
-	-	-		TOTAL EMERGENCY SERVICES PROGRAM RESERVE ACCOUNTS	-	-	-
-	-	-		TOTAL OTHER EMERGENCY SERVICES REQUIREMENTS	-	-	-

2,043,013	6,680,135	2,496,800		TOTAL EMERGENCY SERVICES REQUIREMENTS	1,776,689	1,776,689	1,776,689
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FUND NARRATIVE

General Fund: Building (01-52)

Responsible Manager/Title: Kevin Kreitman, City Manager

Functions and Responsibilities

- Support the safety, administrative, and regulatory needs of our community.
- The City of Millersburg contracts with Linn County through an Intergovernmental Agreement for our building, plumbing, mechanical, and electrical inspection services.
- Through this arrangement, the City of Millersburg processes building permits; Linn County issues permits and inspects per state building code requirements.
- As part of the agreement, the City collects all funds associated with permits processed through the City of Millersburg, with the City maintaining a portion of those receipts to cover personnel and material and supplies cost associated with the program.
- This fund identifies the pass-through costs to Linn County for the building permit process.
- This fund also contains construction excise taxes the City collects on behalf of Greater Albany Public School and transfers on a quarterly basis.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Development	Fall-24	Pending	Transition to electronic data input for Linn County's permit program

**CITY OF MILLERSBURG
GENERAL FUND - BUILDING PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	BUILDING PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
193,775	103,835	59,400	01-52-210	PAYMENT TO GREATER ALBANY PUBLIC SCHOOL	65,000	65,000	65,000
312,089	148,742	225,000	01-52-211	PAYMENT TO LINN COUNTY BUILDING DEPARTMENT	51,000	51,000	51,000
-	-	5,000	01-52-212	BUILDING PERMITTING SOFTWARE	-	-	-
505,864	252,577	289,400		TOTAL MATERIALS & SERVICES	116,000	116,000	116,000
505,864	252,577	289,400		TOTAL BUILDING PROGRAM EXPENDITURES	116,000	116,000	116,000

505,864	252,577	289,400		TOTAL BUILDING PROGRAM REQUIREMENTS	116,000	116,000	116,000
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FUND NARRATIVE

General Fund: Equipment Replacement (01-54)

Responsible Manager/Title: Kevin Kreitman, City Manager

Functions and Responsibilities

- Provides an equipment replacement program to replace equipment, excluding storm, water, and sewer fund equipment, when the end of its useful life has been reached.
- Equipment will be replaced when it is determined that due to its age, operations, maintenance costs and condition, obsolescence, and depreciation it is no longer economical to keep in service. Referred to as the life expectancy or economic life of the equipment.
- Ideally, monies are transferred on an annual basis to the equipment replacement program based on the economic life, replacement cost, and estimated return on invested funds for each asset in the equipment replacement program. Estimates of remaining useful life and replacement costs are updated each year.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Community Governance, Safety, Recreation	Ongoing	In Progress	Develop and update equipment replacement schedule

**CITY OF MILLERSBURG
GENERAL FUND - EQUIPMENT REPLACEMENT PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	EQUIPMENT REPLACEMENT PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				CAPITAL OUTLAY			
-	-	10,000	01-54-710	IMPROVEMENTS (CITY HALL)	-	-	-
-	-	-	01-54-711	IMPROVEMENTS (CITY PARK)	-	-	-
-	-	-	01-54-712	VEHICLE (PARKS AND REC MAINTENANCE)	-	-	-
-	-	10,000		TOTAL CAPITAL OUTLAY	-	-	-
-	-	10,000		EQUIPMENT REPLACEMENT FUND EXPENDITURES	-	-	-

-	-	10,000		TOTAL EQUIPMENT REPLACEMENT PROGRAM EXPENDITURES	-	-	-
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Actual FY 2020-2021	Actual FY 2020-2021	Adopted FY 2022-2023	Account #	EQUIPMENT REPLACEMENT PROGRAM SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	46,500	01-54-781	EQUIPMENT REPLACEMENT - (GENERAL FUND ADMIN)	75,000	75,000	75,000
-	-	56,500	01-54-782	EQUIPMENT REPLACEMENT - (GENERAL FUND PARKS AND REC EQUIPMENT)	75,000	75,000	75,000
-	-	103,000		TOTAL RESERVE ACCOUNTS	150,000	150,000	150,000
-	-	103,000		TOTAL OTHER EQUIPMENT REPLACEMENT PROGRAM REQUIREMENTS	150,000	150,000	150,000

-	-	113,000		TOTAL EQUIPMENT REPLACEMENT REQUIREMENTS	150,000	150,000	150,000
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FUND NARRATIVE

General Fund: Millersburg Celebration (01-56)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- To provide an annual community event celebrating the Millersburg community and recognizing the importance of our local business and industries.
- Provide support to the Events Planning Committee.
- Provide financial support for the Millersburg Celebration.
- Due to the timing of this event in September, event expenditures extend over two fiscal years. For accounting purposes, expenses associated with the event in September are required to be reported and reconciled no later than November 30th of that fiscal year. The remaining fund balance (after accounting for first quarter expenses minus revenues associated with the event) will be available for the budget of the event in the following fiscal year.
- Beginning January 1st, funds remaining in the account are available to spend for the next year's event. These expenditures will be identified in the budget for the upcoming event (as example, expenditures from fiscal year budget 2021-2022 for the planned upcoming September event in fiscal year 2022-2023 will be identified as expenditures for the 2022 Celebration).

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Recreation	Annually	Ongoing	Provide resources and support for continuation of City events

**CITY OF MILLERSBURG
GENERAL FUND - MILLERSBURG CELEBRATION PROGRAM
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	MILLERSBURG CELEBRATION PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
15,342	25,745	50,718	01-56-210	CELEBRATION EXPENSES	30,000	30,000	30,000
15,342	25,745	50,718		TOTAL MATERIALS & SERVICES	30,000	30,000	30,000
15,342	25,745	50,718		TOTAL MILLERSBURG CELEBRATION EXPENDITURES	30,000	30,000	30,000

15,342	25,745	50,718		TOTAL MILLERSBURG CELEBRATION EXPENDITURES	30,000	30,000	30,000
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Actual FY 2020-2021	Actual FY 2020-2021	Adopted FY 2022-2023	Account #	MILLERSBURG CELEBRATION PROGRAM SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	-		TOTAL RESERVE ACCOUNTS	-	-	-
-	-	-		TOTAL OTHER MILLERSBURG CELEBRATION REQUIREMENTS	-	-	-

15,342	25,745	50,718		TOTAL MILLERSBURG CELEBRATION	30,000	30,000	30,000
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FUND NARRATIVE

Enterprise Fund: Streets (02)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- Maintain our Transportation System Plan (TSP) to ensure City transportation system is designed and developed to accommodate future growth.
- Ensure the city street system is designed and maintained according to the TSP and appropriate safety requirements.
- Establish policies and projects which will address transportation needs for projected population growth and new development.
- Continually update and implement a proactive inspection and maintenance program for city streets.
- Provide a safe, adequate, and well-connected transportation system for all system users.
- Plan for public transportation systems as funding and opportunities allow.
- Enhance connectivity and provide a balanced multimodal transportation system for all travel modes, including pedestrian and bicycling.
- Promote economic development and mobility through the preservation of freight routes.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Public Infrastructure	Annual – as needed	Ongoing	Crack sealing
	Annual – as needed	Ongoing	Striping
	2025	In design	Woods Road shared use path CIP#2039
	Spring-25	In design	Conser/Transition Parkway shared use path CIP#2026
	Spring-25	In design	Construction of Transition Parkway extension to Woods Road CIP#2026
	Spring-24	Pending	Zuhlke Extension (by developer) CIP#2024
	2025	Pending	Bridge replacement Wavery Drive at Cox Creek CIP#2028
	2023/24	Pending	Street lighting Woods Road CIP#2029

**CITY OF MILLERSBURG
STREET FUND 02
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STREET PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
405,652	250,572	182,267	02-29-800	BEGINNING FUND BALANCE	326,804	326,804	326,804
		18,061		BEGINNING FUND BALANCE BIKE/PED	20,461	20,461	20,461
437,500	437,500	437,500		OTHER RESTRICTED FUNDS	437,500	437,500	437,500
33,234	22,092	34,724	02-38-100	INTEREST RECEIVED	32,799	32,799	32,799
31,176	2,258	5,000	02-31-105	STREET PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) FEES	-	-	-
197,260	237,406	236,358	02-30-500	HIGHWAY USE TAX	249,633	249,633	249,633
-	70,511	-	02-31-550	STREET CONNECTION CHARGES	-	-	-
-	1,016	-	02-38-900	MISC. STREET REVENUE	-	-	-
91,000	-	191,000	02-32-100	GRANTS	99,000	99,000	99,000
1,195,822	1,021,355	1,104,910		TOTAL STREET PROGRAM RESOURCES	1,166,197	1,166,197	1,166,197

			Account #	STREET SDC PROGRAM RESOURCES			
2,157,229	1,963,547	1,891,486	02-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	1,526,971	1,526,971	1,526,971
303,314	121,239	126,943	02-31-500	STREET SYSTEM DEVELOPMENT CHARGES (SDC) FEES	122,043	122,043	122,043
2,460,543	2,084,786	2,018,429		STREET SDC PROGRAM RESOURCES	1,649,014	1,649,014	1,649,014

2,898,043	2,522,286	2,455,929		RESTRICTED FUNDS	2,086,514	2,086,514	2,086,514
758,322	583,855	667,410		AVAILABLE RESOURCES	728,697	728,697	728,697
3,656,365	3,106,141	3,123,339		TOTAL STREET FUND RESOURCES	2,815,211	2,815,211	2,815,211

**CITY OF MILLERSBURG
STREET FUND 02
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STREET PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
62,613	2,447	73,750	02-60-210	CONSULTANTS ENGINEERING	30,000	30,000	30,000
18,761	16,986	20,000	02-60-211	PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) INSPECTION SERVICES	10,000	10,000	10,000
7,955	7,062	8,000	02-60-212	MISCELLANEOUS	10,000	10,000	10,000
1,324		-	02-60-213	SDC STUDY	-	-	-
22,171	25,496	27,000	02-60-214	STREET SWEEPING	30,000	30,000	30,000
135,135	56,207	75,000	02-60-215	STREET & ROAD REPAIR	70,000	70,000	70,000
36,276	41,617	44,000	02-60-216	STREET LIGHTS POWER	45,000	45,000	45,000
817	2,239	5,000	02-60-218	SIGNS	6,000	6,000	6,000
			02-60-219	RADAR SPEED SIGNS	5,000	5,000	5,000
			02-60-230	REFUNDS	-	-	-
285,053	152,055	252,750		TOTAL MATERIALS & SERVICES	206,000	206,000	206,000
				CAPITAL OUTLAY			
207,370	-	248,300	02-60-710	STREET CONSTRUCTION	226,300	226,300	226,300
-	-	15,000	02-60-711	STREET LIGHTING CAPITAL IMPROVEMENTS	15,000	15,000	15,000
932	-	-	02-60-713	PROPERTY DEVELOPMENT FOR FUTURE ROADS	-	-	-
-	-	-	02-60-714	BIKE/PED PROJECTS	-	-	-
-	-	100,000	02-60-715	WOODS ROAD SHARED USE PATH	111,000	111,000	111,000
		10,000	02-60-716	RSIS REIMBURSEMENT ELIGIBLE			
			02-60-717	COX CREEK BRIDGE	50,000	50,000	50,000
208,302	-	373,300		TOTAL CAPITAL OUTLAY	402,300	402,300	402,300
				TRANSFERS			
95,637	99,987	112,657	02-60-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	125,119	125,119	125,119
			02-60-912	TRANSFER TO ECONOMIC DEVELOPMENT FUND	971,000	-	-
95,637	99,987	112,657		TOTAL TRANSFERS	125,119	125,119	125,119
				CONTINGENCY			
		50,000	02-60-800	OPERATING CONTINGENCY	50,000	50,000	50,000
588,991	252,042	788,707		TOTAL STREET PROGRAM EXPENDITURES	783,419	783,419	783,419
			Account #	STREET SDC PROGRAM EXPENDITURES			
				CAPITAL OUTLAY			
-	5,408	-	02-65-201	SDC-R	27,000	27,000	27,000
-	612,827	65,000	02-65-202	SDC-I	32,000	32,000	32,000
-		-		SDC-I RSIS REIMBURSEMENT	971,000	-	-
-	618,235	65,000		TOTAL SDC CAPITAL OUTLAY	1,030,000	59,000	59,000
				TRANSFERS			
-	-	500,000	02-65-212	SDC-I RSIS REIMBURSEMENT	-	971,000	971,000
-	-	500,000		TOTAL TRANSFERS	-	971,000	971,000
-	618,235	565,000		TOTAL STREET SDC PROGRAM EXPENDITURES	1,030,000	1,030,000	1,030,000
588,991	870,277	1,353,707		TOTAL STREET FUND EXPENDITURES	1,813,419	1,813,419	1,813,419

**CITY OF MILLERSBURG
STREET FUND 02
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STREET FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	1,769,632	02-60-760	STREETS CIP PROJECTS	1,001,792	1,001,792	1,001,792
-	-	1,769,632		TOTAL RESERVE ACCOUNTS	1,001,792	1,001,792	1,001,792
3,067,374	2,235,865	0		UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
3,067,374	2,235,865	1,769,632		TOTAL OTHER STREET FUND REQUIREMENTS	1,001,792	1,001,792	1,001,792
3,656,365	3,106,141	3,123,339		TOTAL STREET FUND REQUIREMENTS	2,815,211	2,815,211	2,815,211

FUND NARRATIVE

Enterprise Fund: Storm Water (03)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- To provide a safe and adequate storm water conveyance system for residents, businesses, and industries within the city.
- To evaluate the capacity of the existing conveyance system and plan for necessary capacity improvement projects.
- To inspect and maintain the conveyance system elements in a systematic way on a regular basis.
- To respond to storm water emergencies in a timely manner.
- To comply with all requirements of the TMDL program and MS4 permit, administered by Oregon DEQ.
- To project future needs, plan for future growth / expansion, and develop programs to address regulatory requirements while working toward a financially self-supporting utility.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Public Infrastructure		Ongoing	Inspection and cleaning of catch basins and manholes
		Ongoing	Clean and TV pipe system
	Annually in Sept/Oct	Ongoing	Brush clearing Crooks Creek as needed
	Feb-24	In Progress	Stormwater program development – compliance with MS4 Permit

**CITY OF MILLERSBURG
STORMWATER FUND 03
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STORMWATER PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
346,612	154,556	154,316	03-29-800	BEGINNING FUND BALANCE	67,159	67,159	67,159
1,908	1,269	1,281	03-38-100	INTEREST RECEIVED	2,351	2,351	2,351
18,563	-	5,000	03-31-105	STORMWATER PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) FEES	-	-	-
-	-	-	03-38-900	MISC REVENUE	-	-	-
-	-	109,076	03-39-100	TRANSFER FROM GENERAL FUND	196,608	196,608	196,608
-	38,853	-	03-31-550	STORMWATER CONNECTION CHARGES	-	-	-
367,083	194,678	269,673		TOTAL STORMWATER PROGRAM RESOURCES	266,118	266,118	266,118

			Account #	STORMWATER SDC PROGRAM RESOURCES			
-	27,060	27,720		BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	40,351	40,351	40,351
14,520	12,540	13,200	03-31-500	STORMWATER SYSTEM DEVELOPMENT CHARGES (SDC) FEES	14,860	14,860	14,860
14,520	39,600	40,920		STORMWATER SDC PROGRAM RESOURCES	55,211	55,211	55,211

**CITY OF MILLERSBURG
STORMWATER FUND 03
FY 2023-2024**

381,603	234,278	310,593	TOTAL STORMWATER FUND RESOURCES	321,329	321,329	321,329
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STORMWATER FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
2,916	-	5,000	03-70-210	CONSULTANTS ENGINEERING	5,000	5,000	5,000
18,452	16,986	10,000	03-70-211	PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) INSPECTION SERVICES	10,000	10,000	10,000
28,552		-	03-70-212	MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) SUPPORT AND LEGAL FEES	-	-	-
1,324	-	30,000	03-70-213	PLANS AND STUDIES	-	-	-
-			03-70-214	STORMWATER MASTER PLAN			
30,062	28,242	93,000	03-70-215	STORM DRAINS & DITCHES	88,000	88,000	88,000
-	75	-	03-70-216	EDUCATION AND OUTREACH	1,000	1,000	1,000
-	2,525	20,000	03-70-217	STORMWATER PROGRAM DEVELOPMENT	40,000	40,000	40,000
			03-70-230	REFUNDS	-	-	-
81,305	45,303	158,000		TOTAL MATERIALS & SERVICES	144,000	144,000	144,000
				CAPITAL OUTLAY			
-	-	-	03-70-711	STORMWATER CONSTRUCTION	-	-	-
-	-	-		TOTAL CAPITAL OUTLAY	-	-	-
				TRANSFERS			
67,085	55,960	91,673	03-70-910	TRANSFER TO GENERAL FUND ADMINISTRATION PERSONNEL SERVICES	102,118	102,118	102,118
67,085	55,960	91,673		TOTAL TRANSFERS	102,118	102,118	102,118
				CONTINGENCY			
-	-	20,000	03-70-800	OPERATING CONTINGENCY	20,000	20,000	20,000

148,390	101,263	269,673	TOTAL STORMWATER FUND EXPENDITURES	266,118	266,118	266,118
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	STORMWATER FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	40,920	03-70-760	CIP PROJECT LIST	55,211	55,211	55,211
-	-	40,920		TOTAL RESERVE ACCOUNTS	55,211	55,211	55,211
233,214	133,015	-		UNAPPROPRIATED ENDING FUND BALANCE	(0)	-	-
233,214	133,015	40,920		TOTAL OTHER STORMWATER FUND REQUIREMENTS	55,211	55,211	55,211

381,603	234,278	310,593	TOTAL STORMWATER FUND REQUIREMENTS	321,329	321,329	321,329
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FUND NARRATIVE

Enterprise Fund: Sewer (04)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- To provide a safe and adequate sewer collection system for residents, businesses, and industries within the city.
- Provide the funding mechanism for operational, treatment, capital, and legal costs associated with the wastewater collection system and the treatment system held in joint ownership with the City of Albany.
- Financial participation in projects at the Water Reclamation Facility (WRF) and Talking Water Gardens (TWG) per agreements with the City of Albany.
- To comply with all requirements of the NPDES discharge permit, held by the City of Albany.
- To inspect and maintain the collection system on a systematic, regular basis.
- To respond to wastewater emergencies in a timely manner.
- To provide service for new customers in a timely manner.
- To project future needs and plan for future growth / expansion while maintaining a financially self-supporting utility.

<u>Strategies/Actions</u>			
Strategic Priority	Target Date	Status	Goals/Objectives
Public Infrastructure	Summer-22	Completed	WRF Solids Handling Project
	Summer-22	Completed	Dewatering Equipment Replacement Project
	Fall-23	Pending	Repair MHs at Burkhart and ATI FM Discharges CIP#4042
		Ongoing	MH Inspections
		Ongoing	TV/Clean Pipes
	2024	In Progress	NPDES Discharge Permit Renewal – City of Albany
	2023/24	In Progress	Evaluate capacity of existing pumping station and new sewer route to AM-WRF to address capacity needs
	2023/25	In Progress	Ongoing capital projects at the AM-WRF CIP#4045

**CITY OF MILLERSBURG
SEWER ENTERPRISE UTILITY FUND 04
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	SEWER UTILITY ENTERPRISE PROGRAM FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
2,110,799	3,435,139	3,007,417	04-29-800	BEGINNING FUND BALANCE	3,439,837	3,439,837	3,439,837
16,126	10,720	34,212	04-38-100	INTEREST RECEIVED	138,611	138,611	138,611
15,776	1,025	5,000	04-31-105	SEWER PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) FEES	-	-	-
1,067,924	1,172,850	900,000	04-31-100	SEWER USER FEES	1,000,000	1,000,000	1,000,000
-	-	-	04-31-110	SEWER SERVICE INSTALLATION	-	-	-
-	39,325	-	04-31-550	SEWER CONNECTION CHARGES	-	-	-
37,013	36,838	36,663	04-38-500	DEQ WETLAND LOAN PAYMENTS FROM ALBANY	36,488	36,488	36,488
-	-	-	04-38-900	MISC REVENUE	-	-	-
-	-	-	04-38-950	GRANTS	80,000	80,000	80,000
3,247,638	4,695,897	3,983,292		TOTAL SEWER PROGRAM RESOURCES	4,694,936	4,694,936	4,694,936

				SEWER SDC PROGRAM RESOURCES			
556,596	430,793	427,552	04-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	520,477	520,477	520,477
209,691	88,445	89,980	04-31-500	SEWER SYSTEM DEVELOPMENT CHARGES (SDC) FEES	104,740	104,740	104,740
766,287	519,238	517,532		TOTAL SEWER SDC PROGRAM RESOURCES	625,217	625,217	625,217

766,287	519,238	517,532		RESTRICTED FUNDS (SDC'S)	625,217	625,217	625,217
3,247,638	4,695,897	3,983,292		AVAILABLE RESOURCES	4,694,936	4,694,936	4,694,936
4,013,925	5,215,135	4,500,825		TOTAL SEWER UTILITY ENTERPRISE FUND RESOURCES	5,320,153	5,320,153	5,320,153

**CITY OF MILLERSBURG
SEWER ENTERPRISE UTILITY FUND 04
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	SEWER UTILITY ENTERPRISE PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
31,912	4,332	20,000	04-80-210	CONSULTANTS - ENGINEERING	20,000	20,000	20,000
11,380	10,192	15,000	04-80-211	PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) INSPECTION SERVICES	10,000	10,000	10,000
176,927	172,842	200,000	04-80-212	O&M SEWER PLANT	250,000	250,000	250,000
152,938	91,883	256,000	04-80-213	O&M COLLECTION SYSTEM	228,000	228,000	228,000
1,324		19,000	04-80-214	RATE AND SYSTEM DEVELOPMENT CHARGES (SDC) STUDY	-	-	-
111,230	55,915	40,000	04-80-215	ALBANY-MILLERSBURG WATER RECLAMATION FACILITY LEGAL FEES	50,000	50,000	50,000
15,232	18,246	30,000	04-80-217	SEWER MISCELLANEOUS EXPENSES AND LIFT STATION UTILITIES	30,000	30,000	30,000
-	-	30,000	04-80-218	STUDIES - PERMIT RENEWAL	23,000	23,000	23,000
			04-80-219	FEASIBILITY STUDY	88,000	88,000	88,000
			04-80-230	REFUNDS	-	-	-
500,942	353,409	610,000		TOTAL MATERIALS & SERVICES	699,000	699,000	699,000
				CAPITAL OUTLAY			
23,640	251,616	663,500	04-80-712	WETLANDS/WASTEWATER TREATMENT PLANT CAPITAL PROJECTS	8,000	8,000	8,000
-	-	-	04-80-714	SEWER LINE CONSTRUCTION	-	-	-
-	87,650	40,000	04-80-715	SEWER LIFT STATION UPGRADES	40,000	40,000	40,000
23,640	339,267	703,500		TOTAL CAPITAL OUTLAY	48,000	48,000	48,000
				DEBT SERVICE			
-	316,207	321,764	04-80-609	DEBT SERVICE TO ALBANY	327,420	327,420	327,420
-	50,000	50,000	04-80-610	WETLAND LOAN PAYMENT TO DEQ	50,000	50,000	50,000
70,254	63,238	56,100	04-80-611	INTEREST PAYMENT TO ALBANY	48,835	48,835	48,835
2,875	2,625	2,375	04-80-613	INTEREST PAYMENT TO DEQ	2,125	2,125	2,125
73,129	115,863	430,239		TOTAL DEBT SERVICE	428,380	428,380	428,380
				TRANSFERS			
92,718	96,543	117,379	04-80-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	130,515	130,515	130,515
92,396	95,246	83,947	04-80-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS AND SERVICES	114,681	116,481	116,481
		258,000	04-80-930	TRANSFER TO ECONOMIC DEVELOPMENT FUND FROM SETTLEMENT	-	-	-
185,114	191,789	459,326		TOTAL TRANSFERS	245,196	246,996	246,996
				CONTINGENCY			
-	-	100,000	04-80-800	OPERATING CONTINGENCY	100,000	100,000	100,000
782,826	1,000,328	2,303,065		TOTAL SEWER PROGRAM EXPENDITURES	1,520,576	1,522,376	1,522,376
				SEWER SDC PROGRAM EXPENDITURES			
316,525		-	04-85-610	SDC-R	-	-	-
44,220	63,224	4,000	04-85-202	SDC-I	-	-	-
360,745	63,224	4,000		TOTAL SDC EXPENDITURES	-	-	-
360,745	63,224	4,000		TOTAL SEWER SDC PROGRAM EXPENDITURES	-	-	-
1,143,571	1,063,552	2,307,065		TOTAL SEWER UTILITY ENTERPRISE FUND EXPENDITURES	1,520,576	1,522,376	1,522,376

**CITY OF MILLERSBURG
SEWER ENTERPRISE UTILITY FUND 04
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	SEWER ENTERPRISE UTILITY FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
		2,193,760	04-80-760	CIP PROJECT LIST	3,799,577	3,797,777	3,797,777
-	-	2,193,760		TOTAL RESERVE ACCOUNTS	3,799,577	3,797,777	3,797,777
2,870,355	4,151,583	(0)		UNAPPROPRIATED ENDING FUND BALANCE	(0)	(0)	(0)
2,870,355	4,151,583	2,193,760		TOTAL OTHER SEWER FUND REQUIREMENTS	3,799,577	3,797,777	3,797,777
4,013,925	5,215,135	4,500,825		TOTAL SEWER FUND REQUIREMENTS	5,320,153	5,320,153	5,320,153

FUND NARRATIVE

Enterprise Fund: Water (05)

Responsible Manager/Title: Janelle Booth, Assistant City Manager/City Engineer

Functions and Responsibilities

- To provide a safe and adequate supply of potable water to residents, businesses, and industries in the city.
- Provides the funding mechanism for operational, treatment, capital, and legal costs associated with the water distribution system and the treatment system held in joint ownership with the City of Albany.
- Financial participation in projects at the Albany-Millersburg Water Treatment and Storage Facilities per the agreements with the City of Albany.
- To maintain a direct responsible control (DRC) license holder for the water distribution system, in accordance with requirements of the Oregon Health Authority (OHA).
- To meet all requirements of the OHA Drinking Water Services for sampling, reporting, and notification.
- To respond to water emergencies in a timely manner.
- To maintain the system to meet fire insurance rating requirement.
- To provide service for new customers in a timely manner.
- To project future needs and plan for future growth / expansion while maintaining a financially self-supporting utility.
- To meet the requirements of the Water Management and Conservation Plan, including an annual water audit, leak detection program, and meter testing program.
- To comply with Lead and Copper Rule Revision (LCRR) issued by EPA.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Public Infrastructure	Summer-22	In Progress	Transfer Services from AC Pipe in Old Salem Road north of Truax Creek CIP#5004
	Spring-25	In Design	Extension of water line with Transition Parkway CIP#5018
	Summer-24	Pending	Extension of water line Arnold Road to western industrial property and completion of main to connect with new water line in Transition Parkway (by developer)
	2023/25	In Progress	A-M WTP Capital Projects CIP#5023 and CIP#5024
	October-24	Pending	Complete lead service line inventory

**CITY OF MILLERSBURG
WATER ENTERPRISE UTILITY FUND 05
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	WATER UTILITY ENTERPRISE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
1,443,198	1,932,643	1,809,306	05-29-800	BEGINNING FUND BALANCE	2,263,282	2,263,282	2,263,282
25,115	16,695	38,969	05-38-100	INTEREST RECEIVED	46,087	46,087	46,087
13,877	1,942	5,000	05-31-105	WATER PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) FEES	-	-	-
32,819	22,630	20,000	05-31-110	WATER SERVICE INSTALLATION	5,000	5,000	5,000
908,090	1,114,297	1,000,000	05-31-100	WATER USER FEES	1,100,000	1,100,000	1,100,000
-	38,018	-	05-31-550	WATER CONNECTION CHARGES	-	-	-
			05-38-950	GRANTS	-	-	-
2,423,100	3,126,224	2,873,275		TOTAL WATER PROGRAM RESOURCES	3,414,369	3,414,369	3,414,369

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	WATER SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
930,715	572,812	538,235	05-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	370,281	370,281	370,281
177,406	62,605	59,700	05-31-500	WATER SYSTEM DEVELOPMENT CHARGES (SDC) FEES	63,019	63,019	63,019
1,108,121	635,417	597,935		TOTAL WATER SDC PROGRAM RESOURCES	433,300	433,300	433,300

1,108,121	635,417	597,935		RESTRICTED FUNDS (SDC'S)	433,300	433,300	433,300
2,423,100	3,126,224	2,873,275		AVAILABLE RESOURCES	3,414,369	3,414,369	3,414,369
3,531,221	3,761,641	3,471,210		TOTAL WATER UTILITY ENTERPRISE FUND RESOURCES	3,847,670	3,847,670	3,847,670

**CITY OF MILLERSBURG
WATER ENTERPRISE UTILITY FUND 05
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	WATER UTILITY ENTERPRISE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
2,623	7,959	20,000	05-90-210	CONSULTANT - ENGINEERING	5,000	5,000	5,000
11,071	10,192	15,000	05-90-211	PRIVATE CONSTRUCTION OF PUBLIC INFRASTRUCTURE (PCPI) INSPECTION SERVICES	15,000	15,000	15,000
93,191	148,502	215,000	05-90-212	OPERATION & MAINTENANCE (O&M) TRANSMISSION LINES	219,000	219,000	219,000
223,941	214,063	300,000	05-90-213	OPERATION & MAINTENANCE (O&M) WATER TREATMENT PLANT	350,000	350,000	350,000
8,793	6,986	10,000	05-90-214	OMI SERVICES FOR DIRECT RESPONSIBLE CHARGE (DRC) WATER SYSTEM OPERATOR	10,000	10,000	10,000
-	30,052	5,000	05-90-218	REPORTS AND STUDIES	30,000	30,000	30,000
			05-90-230	REFUNDS	-	-	-
339,619	417,753	565,000		TOTAL MATERIALS & SERVICES	629,000	629,000	629,000
				CAPITAL OUTLAY			
		-	05-90-710	WATER LINE CONSTRUCTION	-	-	-
62,578	18,346	-	05-90-711	WATER TREATMENT PLANT CAPITAL PROJECTS	16,000	16,000	16,000
62,578	18,346	-		TOTAL CAPITAL OUTLAY	16,000	16,000	16,000
				DEBT SERVICE			
	382,000	390,000	05-90-610	LOAN PAYMENT	403,000	403,000	403,000
51,104	40,509	29,377	05-90-611	INTEREST PAYMENT	17,879	17,879	17,879
51,104	40,509	419,377		TOTAL DEBT SERVICE	420,879	420,879	420,879
				TRANSFERS			
96,030	99,954	133,277	05-90-910	TRANSFER TO GENERAL FUND ADMINISTRATION - PERSONNEL SERVICES	147,871	147,871	147,871
92,396	95,246	83,947	05-90-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS AND SUPPLIES	114,681	116,481	116,481
188,426	195,200	217,224		TOTAL TRANSFERS	262,552	264,352	264,352
				CONTINGENCY			
		100,000	05-90-800	OPERATING CONTINGENCY	100,000	100,000	100,000
641,727	671,809	1,301,601		TOTAL WATER PROGRAM EXPENDITURES	1,428,430	1,430,230	1,430,230

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	WATER SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
369,000	16,415	400,000	05-95-610	SDC-R	375,000	375,000	375,000
-	203,913	11,000	05-95-611	SDC-I	-	-	-
		225,000	05-95-621	SDC-I RSIS REIMBURSABLE	-	-	-
369,000	220,328	636,000		TOTAL SDC EXPENDITURES	375,000	375,000	375,000
369,000	220,328	636,000		TOTAL WATER SDC PROGRAM EXPENDITURES	375,000	375,000	375,000

**CITY OF MILLERSBURG
 WATER ENTERPRISE UTILITY FUND 05
 FY 2023-2024**

1,010,727	892,137	1,937,601		TOTAL WATER UTILITIY ENTERPRISE FUND EXPENDITURES	1,803,430	1,805,230	1,805,230
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	WATER ENTERPRISE UTILITY FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	1,533,609	05-90-760	CIP PROJECT LIST	2,044,239	2,042,439	2,042,439
-	-	1,533,609		TOTAL RESERVE ACCOUNTS	2,044,239	2,042,439	2,042,439
2,520,493	2,869,504	0		UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
2,520,493	2,869,504	1,533,609		TOTAL OTHER WATER FUND REQUIREMENTS	2,044,239	2,042,439	2,042,439
3,531,221	3,761,641	3,471,210		TOTAL WATER FUND REQUIREMENTS	3,847,670	3,847,670	3,847,670

FUND NARRATIVE

Economic Development Fund: (06)

Responsible Manager/Title: Kevin Kreitman, City Manager

Functions and Responsibilities

- Provides a tracking mechanism for projects eligible for reimbursement through the Regionally Significant Industrial Sites (RSIS) program.
- To provide a funding source for economic development activities.
- Provides a funding source for financial participation in economic development and other activities deemed appropriate by City Council.
- A repository of funds from sale of city industrial properties, state and federal grants, and reimbursements from the RSIS program.

Strategies/Actions

Strategic Priority	Target Date	Status	Goals/Objectives
Public Infrastructure	Spring-25	In Design	Design/Construction extension Transition Parkway, buffer/linear park, and water line
	Summer-24	Pending	Extension of water line Arnold Road to western industrial property and completion of main to connect with new water line in Transition Parkway (by developer)
	Summer-24	Pending	Construction of western access road (by developer)

**CITY OF MILLERSBURG
ECONOMIC DEVELOPMENT FUND 06
FY 2023-2024**

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	ECONOMIC DEVELOPMENT FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
-	-	-	06-29-800	BEGINNING FUND BALANCE	100,000	100,000	100,000
-	-	-	06-38-100	INTEREST RECEIVED	1,750	1,750	1,750
-	-	-	06-38-700	PROPERTY SALES	7,000,000	7,000,000	7,000,000
-	-	-	06-32-100	GRANTS	1,500,000	1,500,000	1,500,000
-	-	328,000	06-39-100	TRANSFERS	971,000	971,000	971,000
-	-	328,000		TOTAL ECONOMIC DEVELOPMENT FUND RESOURCES	9,572,750	9,572,750	9,572,750

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	ECONOMIC DEVELOPMENT FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				MATERIALS & SERVICES			
		30,000	06-60-210	WETLAND CONSULTANTS	10,000	10,000	10,000
		50,000	06-60-211	ENGINEERING CONSULTANTS	50,000	50,000	50,000
		10,000	06-60-212	RADON CONSULTANTS	10,000	10,000	10,000
			06-60-229	ECONOMIC DEVELOPMENT SERVICES	50,000	50,000	50,000
		50,000	06-60-230	LEGAL SERVICES	50,000	50,000	50,000
			06-60-240	MASTER PLANNING	30,000	30,000	30,000
		140,000		TOTAL MATERIALS & SERVICES	200,000	200,000	200,000
				CAPITAL OUTLAY			
		188,000	06-60-710	TRANSITION PARKWAY DESIGN	857,000	857,000	857,000
			06-60-711	TRANSITION PARKWAY CONSTRUCTION	1,650,000	1,650,000	1,650,000
-	-	188,000		TOTAL CAPITAL OUTLAY	2,507,000	2,507,000	2,507,000
				TRANSFERS			
-	-	-		TOTAL TRANSFERS	-	-	-
				CONTINGENCY			
			06-90-800	OPERATING CONTINGENCY	100,000	100,000	100,000

-	-	328,000		TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES	2,807,000	2,807,000	2,807,000
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Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Account #	ECONOMIC DEVELOPMENT FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
				RESERVE ACCOUNTS			
-	-	-	06-90-760	ECONOMIC DEVELOPMENT RESERVE	6,765,750	6,765,750	6,765,750
-	-	-		TOTAL RESERVE ACCOUNTS	6,765,750	6,765,750	6,765,750
-	-	-		UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
-	-	-		TOTAL OTHER ECONOMIC DEVELOPMENT FUND REQUIREMENTS	6,765,750	6,765,750	6,765,750

-	-	328,000		TOTAL ECONOMIC DEVELOPMENT FUND REQUIREMENTS	9,572,750	9,572,750	9,572,750
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RESOLUTION 2023-09

A RESOLUTION ADOPTING THE 2023-2024 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES FOR FISCAL YEAR 2023-2024

ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of Millersburg hereby adopts the budget for fiscal year 2023-2024 in a total \$ 29,071,550 now on file at City Hall.

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.

	Proposed	Approved	Adopted
GENERAL FUND	4,952,547	4,968,047	4,968,047
ADMINISTRATION	2,198,759	2,214,259	2,214,259
PARKS AND RECREATION	231,100	231,100	231,100
EMERGENCY SERVICES	1,746,689	1,746,689	1,746,689
BUILDING	116,000	116,000	116,000
EQUIPMENT REPLACEMENT	-	-	-
CELEBRATION	30,000	30,000	30,000
CONTINGENCY	630,000	630,000	630,000
STREET FUND	1,813,419	1,813,419	1,813,419
OPERATIONS	1,638,300	667,300	667,300
TRANSFERS	125,119	1,096,119	1,096,119
CONTINGENCY	50,000	50,000	50,000
STORMWATER FUND	266,118	266,118	266,118
OPERATIONS	144,000	144,000	144,000
TRANSFERS	102,118	102,118	102,118
CONTINGENCY	20,000	20,000	20,000
SEWER ENTERPRISE UTILITY FUND	1,520,576	1,522,376	1,522,376
OPERATIONS	747,000	747,000	747,000
DEBT SERVICE	428,380	428,380	428,380
TRANSFERS	245,196	246,996	246,996
CONTINGENCY	100,000	100,000	100,000
WATER ENTERPRISE UTILITY FUND	1,803,430	1,805,230	1,805,230
OPERATIONS	1,020,000	1,020,000	1,020,000
DEBT SERVICE	420,879	420,879	420,879
TRANSFERS	262,552	264,352	264,352
CONTINGENCY	100,000	100,000	100,000
ECONOMIC DEVELOPMENT FUND	2,807,000	2,807,000	2,807,000
OPERATIONS	2,707,000	2,707,000	2,707,000
TRANSFERS	-	-	-
CONTINGENCY	100,000	100,000	100,000

Total 2023-2024 Appropriated Funds	13,163,090	13,182,190	13,182,190
Total Unappropriated Funds	1,905,639	1,893,739	1,893,739
Total Reserve Funds	13,999,220	13,995,620	13,995,620
Total 2023-2024 Adopted Budget	29,067,950	29,071,550	29,071,550

IMPOSING AND CATERGORIZING TAXES

BE IT RESOLVED, that the City Council of the City of Millersburg hereby imposes the taxes provided for in the adopted budget in the amount, or at the rate, per \$1,000 of assessed value of \$3.50 for operations, and that these taxes are hereby imposed and categorized for purposes of Article XI Section 11b for tax year 2023-2024 upon the assessed value of all taxable property within the City.

Subject to General Government Limitation
Permanent Tax Rate \$3.50/\$1,000

Resolved and adopted by the Council this 13th day of June, 2023.



Scott Coway, Mayor
City of Millersburg

ATTEST:



Sheena Dickerman
City Recorder