# City of Woodburn

and

Woodburn Urban Renewal Agency

## 2013-14 Adopted Budget

# City of Woodburn

## Fiscal Year 2013-14 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

PRESENTED TO

**City of Woodburn**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2012**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Woodburn for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# Overview

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# City of Woodburn, Oregon

## Budget Committee Members
## FY 2013-14

| | Term Expires |
|---|---|
| **Electors** | |
| Eric Swenson – Position I | Dec. 2013 |
| Dagmar Kinne – Position II | Dec. 2013 |
| Matthew Geiger – Position III | Dec. 2015 |
| Stanley Milne – Position IV | Dec. 2015 |
| Don Judson – Position V | Dec. 2013 |
| John Reinhardt – Position VI | Dec. 2015 |
| **Councilors** | |
| Horst Raustein – Ward I | Dec. 2016 |
| Lisa Ellsworth – Ward II | Dec. 2016 |
| Peter McCallum – Ward III | Dec. 2014 |
| Jim Cox – Ward IV | Dec. 2014 |
| Frank Lonergan – Ward V | Dec. 2014 |
| Eric Morris – Ward VI | Dec. 2016 |

City Administrator
Scott Derickson

Finance Director
Christina Shearer

City of Woodburn
270 Montgomery St.
Woodburn, OR 97071
503.982.5228
www.ci.woodburn.or.us

# FY 2013-14 Budget Message

City Council, Budget Committee Members, and Citizens of Woodburn:

Presented for your review is the Recommended Budget for fiscal year (FY) 2013-14. It is a balanced budget and maintains current levels of services given the available resources.

**Total Budget**

Overall, the total FY 2013-14 Budget (excluding contingencies) reflects a decrease in spending from the FY 2012-13 Budget. The decrease of 36% is due almost entirely to reductions in planned capital improvement expenditures, primarily related to the Wastewater Improvement Project. Further delays by the Oregon Department of Environmental Quality have resulted in an indefinite delay in significant portions of this project.

A total budget, all funds (excluding transfers, contingencies, and reserves) of $33,818,132 is recommended for FY 2013-14.

Ending fund balances for FY 2013-14 are budgeted to increase $23,556,537, or 20%, to $34,552,325. The significant increase in fund balance since FY 2011-12 is the result of reduced capital projects scheduled for the fiscal year resulting in a carry forward of dedicated funding for the wastewater treatment plant and other delayed projects.

**General Fund**

Most discretionary City operations are budgeted in the General Fund. A General Fund budget (excluding contingencies and reserves) of $11,244,779 is recommended for FY 2013-14. This is an increase of $29,104, or less than 1%, from FY 2012-13.

The General Fund budget has been constructed with not just the upcoming fiscal year in mind, but also with an eye on our future finances. Aggressive cost containment activities including staff layoffs in FY 2011-12 and negotiation of lower cost health care benefits in FY 2012-13 have helped offset continued flat and declining tax revenues and increases in costs outside of our control such as PERS pension costs. The contingency reserve continues at Council's policy level of 10%, and an additional reserve that we are calling the Shortfall Management Contingency Reserve (SMCR) has been established that will be utilized in the current and future fiscal years to smooth out the effect of revenue declines. Additional General Fund revenue sources have been evaluated and included in the FY 2013-14 budget where appropriate. As a result, **no immediate layoffs** of full-time employees are planned in FY 2013-14, although a single furlough day is proposed to establish the policies and precedents necessary should further days be needed in the future. Preservation of our highly motivated and skilled staff remains a priority as we hope that economic recovery improves our financial outlook in the coming years.

The General Fund Budget includes a Shortfall Management Contingency Reserve of $1,494,410 and the Council Policy required Contingency Reserve of $1,076,000. Budget policy requires a contingency reserve of ten percent of the operating budget.

The General Fund is supported by $11,034,189 in estimated revenues and $2,781,000 in Beginning Fund Balance. The revenue decrease of $110,811, or 1% compared to FY 2012-13 is due to primarily to the decline of property tax and franchise fee revenues. A new General Fund Right of Way charge (included in the Franchise Fees category) offsets some of the declines in Tax and Franchise Fee revenue. This charge will sunset in five years unless the City Council takes action to continue it.

**Revenues**

The **Property Tax** estimate for FY 2013-14 decreased $625,000 compared to FY 2012-13. The property tax estimate was decreased such a significant amount based on actual collections for FY 2012-13, which are below budget. Our property tax revenues have declined over the last 18 months and we have no indication of near term improvement. This is a troubling trend as Woodburn, like many Oregon cities, struggles with the fallout of the housing bubble and the compression of assessments under Oregon's unique property tax laws.

**Franchise Fees** for FY 2013-14 are higher $389,840, up 35%, and include payments from Portland General Electric (PGE), Northwest Natural Gas, Qwest, Datavision, Wave Broadband, United Disposal, and Woodburn Ambulance for use of the City's rights-of-way. In addition, the new General Fund Right of Way charge imposed on the City's Water and Sewer enterprises is included. This charge will generate an estimated $452,340 in additional revenue.

**Expenses**

Personnel expenses represent the majority of General Fund costs. Of the recommended General Fund operating budgets for FY 2013-14, Personnel Services accounts for 67% of total operating expenses. General Fund Personnel costs for FY 2013-14 total $7,594,955. This is an increase of $259,988, or 4%, due mostly to increased PERS contribution rates.

Materials and Services in the General Fund FY 2013-14 decrease 10% over the current fiscal year and total $3,165,050. Consistent with budget policy, departments could not increase bottom line appropriations in these areas of their budgets; monies could be moved between accounts to address anticipated costs, but could not exceed the prior year's appropriations. Exceptions were for internal service charges: building maintenance, information services, insurance, and utilities. Increases in these charges are outside the consuming departments' control, but were, where possible, kept to a minimum where charges are within a providing department's control as well as those expenditures that had a direct offsetting revenue source as provided for by grants, etc.

Transfers Out of the General Fund increased by $156,674 due to a one-time transfer out to fund the General Fund share of the cost of a replacement telephone system. Excluding the one-time transfer, operating transfers out declined by $21,326 due to the reduced General Fund support of the Transit program.

**Other Notable Topics**

The City's **Building Fund** has seen a dramatic increase in activity in the last two fiscal years. Due to increases in FY 2012-13 which are anticipated to continue in FY 2013-14, the fund has been sustainable. The modest increase in activity accounts for the 13% increase in proposed revenues for FY 2012-13. Staff continues to work hard to ensure adequate levels of service.

The **Housing Rehabilitation Fund** is discontinuing the unutilized Business Loan Assistance program and the program funding ($200,000 in de-federalized funds) is being transferred to the General Fund. The remaining Housing Rehabilitation program will continue unchanged.

**Capital Construction Plan**

The City's Capital Improvement/Construction plan can be found in detail on page 252. This budget represents a change in approach for FY 2013-14 in that only those projects that are currently, or are expected to be underway during FY 2013-14 are included in the plan and the budgets for the various construction related funds.

As previously noted, due to this change in approach and the continued delay in the Wastewater Treatment Plant project, capital construction and related funding activity is markedly lower than in the previous year, but does not represent a reduction in the amount of capital improvement or construction projects to be completed in the next several years.

**Funds Consolidation Plan**

In an effort to improve accounting efficiencies the Finance Department consolidated several funds into other 'like' funds. Those funds are grouped near the end of the budget and clearly marked as closed. Additionally, based on recommendations made in the *2011 Special Financial Report on the City of Woodburn Utility Funds* several changes have been made to how certain activities are accounted for and are shown in the budget document. These are being instituted in an effort to be more transparent to the public, interested parties and City Council and gain accounting efficiencies.

**Conclusion**

The recommended budget for FY 2013-14 continues to allocate limited resources in a manner that supports the strategic direction of the Mayor and City Council. It determines the level of City services provided to residents and supports programs to meet the needs of the community.

For all of these reasons your approval of this budget is recommended.

I appreciate the time each of you has contributed to the budget process, in studying the volumes of material you are provided and in donating time to attend workshop sessions. City staff values your input at these sessions, and your help in guiding the City in a positive direction, and on their behalf I say thank you. I would also like to thank the department heads and city staff, again, for adhering to the budget guidance, for working together for the good of the organization, and for the able management of their budgets during the fiscal year.

Sincerely,

Scott Derickson
City Administrator

# Reader's Guide

The budget document serves two distinct purposes. The first is to present the City Council and the public with a clear picture of the services the City provides and the policy alternatives that are available. The second is to provide City management with a financial and operating plan that conforms to the City's accounting system.

The Overview section provides an overview of the key issues, policy issues and programs in the budget and the major areas of emphasis for the City in FY 2013-14. It also includes budget summaries that present the overview of the budget as an operating and financial plan.

**Budget Message.** The Budget Message summarizes key features and issues shaping the FY 2013-14 Budget.

**Reader's Guide.** The purpose of the Reader's Guide is to outline how the budget document is presented, and to define key elements for the reader.

In addition to the organization chart, there is a brief profile of the City of Woodburn, which describes the context in which our municipal government operates. Following the profile is: summary schedules for revenues and expenditures, property taxes and budgeted departmental staffing levels.

**Adopted Budgets.** The budgets are presented in service categories: General Services, Utility Funds, Capital Construction Funds, Special Revenue Funds, Internal Services Funds, Trust Funds, and Closed Funds. Each service category contains various departments/divisions, in numerical order, presented with a narrative describing the department's/division's function and the adopted FY 2013-14 budget as well as prior years' budget and actual information. Summary tables are included, where appropriate, along with line item detail, except Closed Funds, which have detail only.

Governmental funds use a modified accrual basis of budgeting and reporting. Under this method revenues are budgeted if they are measurable and available within 60 days of fiscal year end. Revenues subject to accrual include property taxes, payroll taxes, franchise fees, interest and state shared revenues. Expenditures are budgeted in the period during which the goods and services are provided. Principal and interest on general obligation bonds are budgeted in the fiscal year of payment. Compensated absences are not budgeted in governmental funds. F or GAAP based reporting, major variances from budget including capitalization of assets, depreciation and debt issuance are reported as an increase in liabilities and principal payments is shown as a reduction in liabilities.

Proprietary funds use a similar modified accrual basis except that revenues are budgeted when earned and compensated absences are accrued as an expense.

<u>Supporting Schedules</u>
The Supporting Schedules are intended to provide more detail for detailed readers. The Supporting Schedules include Debt Overview, Personnel Allocation, FTE Detail by Supervising Department, Budgeted Transfers, and Capital Construction Projects.

**Bold Indicates the fund was identified as Major Fund as of June 30, 2012**

General Services (Governmental Funds)

- **General Fund** – This fund accounts for all general operating revenues and expenditures of the City. The fund is comprised of 15 departments responsible for providing planning, recreation, community, legislative and public safety services to the public. In addition, four of the departments (City Attorney, Finance, Human Resources and Administration) serve as internal service functions providing accounting, employee and legal services to the various departments/divisions of the city.
- Street – This fund accounts for the State of Oregon highway apportionment (gas tax). As required by statute the proceeds are used "exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets and roadside rest areas in this state." Additional revenues are from PGE and NW Natural Gas privilege taxes, and .01 cent Local Gas Tax.
- Transit – This fund accounts for the City's transit program. The primary revenue sources are a transfer from the General Fund as well as Federal and State transit grants. Expenditures include personnel, bus maintenance and operating costs and capital outlay for busses as equipment needs to be replaced.
- GO Debt Service Fund (Formerly Bonded Debt Fund) – This fund accounts for the principal and interest payments on the general obligation debt for the police building.

Utility Funds (Proprietary Funds)

- **Water** – This fund accounts for the operations of the water treatment and distributions systems. Water sales and associated fees are the major revenue sources.
- **Sewer** – This fund accounts for operations of the wastewater collection and treatment system. User charges are the main revenue source.

Capital Construction Funds (Governmental Funds)

These funds are used to track capital projects and do not have independent, annual revenues. Funding for projects will come from the related funds as Transfers In or other funding for a specific project, such as grants.

- General Capital Construction Fund (Formerly General Fund CIP) – Fund accounts for capital improvement projects for general services facilities.
- **Water Capital Construction Fund** (Formerly Water Well/Distribution Construction) – Fund accounts major repairs, extensions, alterations or other capital improvements to the water system.
- Street & Storm Capital Construction Fund (Formerly Street/Storm CIP) – Fund accounts for capital improvements to the street and stormwater systems,
- **Sewer Cap Construction Fund** (Formerly Waste Water Treatment Plant Construction) – Fund accounts for loan proceeds used for construction and improvements to the City's waste water treatment plant.

Special Revenue Funds (Governmental Funds)

- Building Inspection – This fund accounts for building permit revenues and the activities of the City's building permit program. The fund was established as a legislative requirement mandating that building permit revenues not be used for any purpose other than building permit programs.
- Housing Rehabilitation – This fund accounts for Community Development Block Grants for low income housing rehabilitation.
- Search & Seizure Fund – Fund accounts for City's share of federal proceeds from drug seizures to be used for drug enforcement and investigation. This fund does not have a budget for the current year.
- Retired and Senior Volunteer Program (RSVP) – This fund accounts for the City's grant and 30% local match to fund its senior volunteer program. This program merged into the General Fund in FY 2013-14 so there is also a General Fund department with RSVP name in this budget.
- Cable Franchise Fund – A portion of the cable franchise fees are transferred to this fund and distributed to Woodburn Cable Access Television as required by the franchise agreement to support local community access programming.
- Special Assessment Fund – This fund accounts for the City's Local Improvement Districts. (LIDS)
- Parks SDC Fund – Fund accounts for payments received from new development to fund improvements that increase capacity of the City's parks system.
- **Street SDC Fund** (Formerly Street & Storm SDC Fund and Transportation Impact Fee/TIF Fund) – This fund accounts for street system development charges. The primary use of the proceeds is for street system improvements.
- Storm SDC Fund (Formerly Stormwater SDC) – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City's stormwater collection system. Uses of the funds are restricted by ordinance and state statute.
- Water SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City's water treatment and distributions systems. Uses of the funds are restricted by City ordinance and state statute.
- Sewer SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City's waste water treatment and collections systems. Uses of the funds are restricted by City ordinance and state statute.

Internal Services Funds (Proprietary Funds)

- Information Services Fund – Fund accounts for City's network and telephone maintenance and services. In addition, the Information Services department contracts with local agencies and smaller governments to provide network and information services. The primary source of revenue is operating transfers from other city departments that use network and information services.
- Insurance Fund – This fund accounts for the City's general liability and workers' compensation insurance premiums and serves as the risk management function for the city. The primary source of revenue is operating transfers from other funds for insurance premiums costs.
- Public Works Services (Formerly Technical & Environmental Fund) – This fund accounts for the engineering, facilities and vehicle fleet maintenance pertaining to city-wide funds. The primary source of revenue is operating transfers from the public works funds for those services, and internal facilities charges levied on funds with facilities.
- Equipment Replacement – Fund accounts for transfers from various funds to be reserved for vehicle and equipment replacement.

Trust Funds (Governmental Funds)

- Library Endowment – Fund accounts for proceeds donated to the Woodburn Public Library for building maintenance.
- Museum Endowment – This fund accounts for proceeds held in trust by the City and ongoing donations received for future improvements for the World's Berry Center Museum.
- Lavelle Black Trust Fund – This fund facilitates the private donation of monies from Leonard Black to the Police Department for use in sustaining the K-9 Program in the name of Lavelle Black. The use of funds will be limited to ongoing costs associated with the replacement, care, training and equipping of K-9 units.

Closed Funds

- General Operating Reserve Fund – This fund accounted for reserves set aside for future needs. This fund was collapsed into the city's General Capital Construction Fund as part of the FY 2011-12 budget cycle.
- Weed & Seed Fund – This fund accounted for the juvenile gang prevention grant. Primary revenue was a federal grant through the Justice Department, which is no longer available. The fund was retired June 30, 2012
- State Revenue Sharing – Fund accounted for state shared revenues and capital outlay for various street improvement projects and street lighting. As part of the funds consolidation proposal of FY 2011-12, this fund was collapsed into the City's Local Gas and Street Funds.
- City Gas Tax – Fund accounted for the proceeds from the City's gas tax used for street resurfacing projects. This fund was collapsed into the Street Fund as of June 30, 2013.
- Bancroft Bond Fund – Reserve held for Bancroft Bonds. As part of the funds consolidation proposal of FY 2011-12 this fund was collapsed into the Housing Rehabilitation Fund.
- Economic Development Fund – This fund accounted for the principal and interest payments for the Special Public Works loan for the Waremart intersection improvements. Fund was closed in FY 2011-12
- Police Construction Fund – This fund accounted for the proceeds from the general obligation bonds issued and to be used for the construction of the new police building. The remaining funds were transferred to the General Fund in FY 2012-13
- Public Works Facility Construction Fund – Fund was closed in FY 2011-12
- Sewer Capital Improvement Fund – Fund accounted for the loan proceeds for the sewer pump project and the resulting debt payments. The fund has been closed and the remaining balance after the debt was retired in FY 2011-12 was transferred to the Sewer Fund.
- Surface Water/Collections Fund – Fund was established fiscal year 2009-10 to provide a City stormwater program and operations. The main source of revenue was a transfer from the waste water fund. As part of the on-going fund consolidation project, the balance of this fund was transferred to the Sewer fund.
- Central Stores Fund – This fund accounted for the central purchase of high volume supplies (such as paper, toner, etc.). The primary source of revenue was the cost reimbursement to the fund for these purchases. As a part of the Fund Consolidation Plan, this fund's balance has been transferred to the General Fund to provide City Hall continued copier lease payments and paper supplies.
- Facilities Maintenance Fund – This fund accounted for operation, maintenance and repair of city owned facilities. The primary source of revenue consists of charges to operating departments based on the relative square footage of occupancy. As part of the on-going fund consolidation project, the balance of this fund was transferred to the Public Works Services Fund.

# About Woodburn

## City Statistics – Demographics

The City of Woodburn is located in Marion County, Oregon, 18 miles northeast of the City of Salem along the I-5 corridor. Woodburn is located in Oregon's Willamette Valley which experiences a moderate climate.

Woodburn has changed significantly since it was first incorporated in 1889. The city originally began as a small farming and manufacturing community. Beginning in the 1960's, Woodburn became a suburb of Salem and Portland with its proximity to I-5. Over the past 18 years, Woodburn has grown 74%. As of the census of 2010, there are 24,080 people residing in Woodburn, as compared to the population in 2000 of 20,100. The percent increase in those 10 years is nearly 20%. With 24,080 residents, Woodburn is the 21st most populated city in Oregon. Between 2006 and 2010, the median income for a household in the city was $42,519.

| | | | |
|---|---|---|---|
| *Incorporated* | 1889 | *Income - Households:* | |
| *Area in square miles* | 5.4 | Less than $25,000 | 33% |
| *Government* | Council/Administrator | $25,000 to $49,999 | 39% |
| *Population 2010 Census* | 24,080 | $50,000 to $74,999 | 18% |
| *From 2000 Census* | 20,100 | $75,000 to $99,999 | 6% |
| *Adult education level:* | | $100,000 or more | 4% |
| High school or higher | 58% | | |
| Bachelor's degree or higher | 11% | | |
| | | Housing: | |
| *Race* | | 1-unit | 67% |
| **Hispanic or Latino** | 58.9% | 2 to 4 units | 8% |
| **Not Hispanic or Latino** | 41.1% | 5 to 9 units | 4% |
| White Alone | 38.4% | 10 or more units | 11% |
| Black of African American Alone | 0.2% | Mobile Home | 10% |
| American Indian and Alaska Native Alone | 0.4% | Other | 1% |
| Asian Alone | 0.7% | | |
| Native Hawaiian and Other Pacific Islander Alone | 0.1% | *Age* | |
| Some Other Race Alone | 0.2% | Under age 18 | 30.9% |
| Two or More Races | 1.1% | Age 18 and over | 69.1% |

## City Statistics – Services

| Description | Fiscal Year FY 2010-11 | Fiscal Year FY 2011-12 | % Change |
|---|---|---|---|
| **Community Services** | | | |
| **Parks** | | | |
| Parks/Open space acreage | 103 | 103 | 0% |
| Playgrounds | 8 | 8 | 0% |
| Picnic shelters | 9 | 9 | 0% |
| Park Restrooms | 4 | 4 | 0% |
| Sports Fields | 8 | 8 | 0% |
| **Library** | | | |
| Attendance | 193,681 | 178,203 | -8% |
| Circulation | 166,794 | 165,128 | -1% |
| Volumes in Collection | 84,086 | 105,923 | 26% |
| Volumes Added | 4,890 | 4,584 | -6% |
| Computer Usage | 55,067 | 48,015 | -13% |
| Program Attendance | 12,382 | 9,377 | -24% |
| **Aquatics** | | | |
| Attendance | 88,835 | 127,663 | 44% |
| Lesson Enrollment | 1,612 | 2,153 | 34% |
| **Recreation** | | | |
| Youth Sports | 1,752 | 844 | -52% |
| Adult Sports | 2,000 | 450 | -78% |
| Youth Programs | 1,279 | 152 | -88% |
| Adult Programs | 294 | 658 | 124% |
| After School Club | 26,645 | 685 | -97% |
| Special Events | 6,000 | 6,000 | 0% |
| **Public Transportation** | | | |
| Fixed route Rides | 31,285 | 33,877 | 8% |
| Fixed Route Mileage | 32,897 | 43,646 | 33% |
| Dial-A-Ride Trips | 7,441 | 6,456 | -13% |
| Dial-A-Ride Mileage | 24,166 | 20,872 | -14% |
| Out of Town Medical Rides | 1,615 | 1,630 | 1% |
| Out of Town Medical Mileage | 37,205 | 39,620 | 6% |
| **RSVP** | | | |
| Number of Active Volunteers | 350 | 287 | -18% |
| Total Volunteer Hours | 59,106 | 36,030 | -39% |

| Description | Fiscal Year FY 2010-11 | Fiscal Year FY 2011-12 | % Change |
|---|---|---|---|
| **City Utilities** | | | |
| **Water** | | | |
| Production capacity | 2 mgd | 2 mgd | 0% |
| Peak capacity demand | 5-6 mgd | 5-6 mgd | 0% |
| Storage capacity | 5.45 mg | 5.45 mg | 0% |
| Number of wells | 9 | 9 | 0% |
| Miles of water mains | 98 | 98.06 | 0% |
| Customers | 6,700 | 6,560 | -2% |
| Fire Hydrants | 950 | 951 | 0% |
| **Wastewater** | | | |
| Average daily treatment | 2-3 mgd | 2-3 mgd | 0% |
| Peak capacity demand | 16 mgd | 16 mgd | 0% |
| Miles of sewer pipeline | 87 | 87 | 0% |
| Lift stations | 8 | 8 | 0% |
| **Stormwater:** | | | |
| Miles of storm sewers | 59 | 59 | 0% |
| Manholes | 1,400 | 1,400 | 0% |
| | | | |
| **Public Safety:** | | | |
| Police Calls | 20,431 | 18,570 | -9% |
| Number of sworn officers | 32 | 32 | 0% |
| Arrests | 1,869 | 1,752 | -6% |
| Offences | 2,549 | 3,231 | 27% |
| Crime Index (Violent Crime) | 623 | 963 | 55% |
| Crime Index (Property Crime) | 575 | 895 | 56% |
| Officers Per 1,000 Citizens | 1.33 | 1.29 | -3% |
| | | | |
| **Building/Planning:** | | | |
| Total Building Permits Issued | 179 | 186 | 4% |
| Residental, New | 1 | 12 | 1100% |
| Multi Family | - | 20 | |
| Assisted Living Facilities | - | - | 0% |
| Residential Additions & Alterations | 30 | 34 | 13% |
| | | | |
| Industrial | 19 | 15 | -21% |
| Commercial | 125 | 100 | -20% |
| Signs and Fences | 4 | 4 | 0% |
| Manufactured Homes | - | 1 | |

mg = million gallons
mgd = million gallons per day

# The Budget Process

## City of Woodburn Budget Calendar

December 2012

- Appoint budget officer
- Perform mid-year review of financial position

January 2013

- Create department forms and distribute
- Narratives and budget requests are reviewed
- Revenue and expense estimates are gathered
- Budget Officer delivers kick-off memo to departments with budget goals and limitations

February 2013

- Departments complete and turn in budget forms
- Initial budget draft is compiled and distributed to departments for review

March 2013

- Meetings are held with department heads & City Administrator
- Make final changes to budget document
- Prepare the proposed budget for committee review

April 2013

- Print notices of budget committee meeting

May 2013

- Deliver copies of budget to committee members
- Budget committee meets to discuss proposed budget
- Changes are made, if necessary
- Print notices of budget adoption public hearing

June 2013

- Council holds meeting with public about approval of the budget
- Council discusses any changes made by committee and proposes new changes
- Council adopts budget, makes applicable appropriations and declares tax levies

## Budgeting in Oregon

A budget is a financial plan for one fiscal year. In Oregon, local governments operate on a fiscal year that begins July 1 and ends the following June 30. A budget shows the estimated costs of items or services the local government wants to purchase in the coming fiscal year. These are called "expenditures." It shows other budget requirements that must be planned for, but that won't actually be spent. It also shows the money, called "resources" or revenues, that the local government estimates will be available to pay for these expenditures. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Preparing a budget allows a local government to look at its needs in light of the money available to meet those needs. In Oregon all local governments must plan a budget that has equal resources and requirements, in other words, a balanced budget. A local government can't plan to purchase more items or services than it has money to pay for them.

The budget officer will present this budget to a citizen budget committee. The committee consists of the elected officials of the City Council along with an equal number of electors of the city. After the budget committee has reviewed and made adjustments, if any, they approve the budget.

Local budget law process requires that certain, specific actions must happen as a local government prepares its annual budget. The process can be broken down into four phases.

- **Phase 1** begins the process. The budget officer puts together a proposed budget. In larger local governments, department heads or program managers may help. The budget officer must prepare the proposed budget in a format designated by the Department of Revenue. The format meets the requirements set out in the statutes.
- **Phase 2** is when the budget committee approves the budget. The committee consists of the elected officials of the City Council along with an equal number of electors of the city. Statutes spell out who can be on the budget committee and who cannot. The budget committee reviews the proposed budget, listens to the comments from citizens, and then approves the budget. Special public notices are required before the budget committee's first meeting.
- **Phase 3** includes adopting the budget by City Council and, when appropriate, certifying property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the county assessor of the local government's property tax levy. Adoption of the budget must occur no later than June 30.
- **Phase 4** occurs during the fiscal year budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or money is spent for a different purpose than described in the adopted budget. You can change the budget through resolution transfers and supplemental budgets. The two types will be discussed below.

***Resolution Transfers:*** A resolution transfer is a way to move appropriations from one existing category to another, usually within the same fund, during the fiscal year. To transfer appropriations, and in some case

resources, the governing body must pass a resolution. The resolution must state the need for the transfer, the purpose of the expenditure, and the amount to be transferred. Resolution transfers are used within a fund. For example, within the general fund you can use a resolution to transfer appropriation authority out of the existing materials and services area into the existing personal services area. You must decrease appropriations in materials and services the same dollar amount that you increase appropriations in personal services. The total appropriations for the general fund don't change.

***Supplemental Budget:*** A supplemental budget is a budget prepared during the fiscal year that modifies the adopted budget. They are used to create new appropriations to spend increased resources. They can also be used to transfer resources and appropriations from a special revenue fund to the general fund. A supplemental budget can be created when:

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in your financial planning,
- A situation that was not foreseen at the time the adopted budget was prepared requires prompt action,
- Money that was not anticipated when the adopted budget was prepared is made available by another unit of federal, state, or local government,
- A request for services or facilities is received, the cost of which will be paid for by a private individual, corporation, or another governmental unit and was not known at the time the adopted budget was prepared,
- Property taxes are received in an amount much greater than the amount estimated in the adopted budget and the difference in resources will significantly affect the level of service your local government could provide.

There are two processes for preparing and adopting a supplemental budget. The process you must follow depends on how big of a change you intend to make to the adopted budget. If you plan to adjust a current budget fund by less than 10 percent of that fund's expenditures, then the process to adopt the supplemental budget is fairly simple. If the supplemental budget will be adjusting more than one fund, the change to each fund must be less than 10 percent to use the simpler process.

If the change that needs to be made to a fund of the adopted budget is 10 percent or more of the expenditures of the fund, then a longer budgeting process must be followed. The two procedures are outlined below:

***Less than 10 percent:***

1. The governing body adopts the supplemental budget at a regularly scheduled council meeting. The budget committee is not required.
2. Notice of the regular meeting at which the supplemental budget will be adopted is published in one of the following ways: Published in local newspaper, mailed to every citizen using the United States Postal Service, or hand delivering it to every citizen.
3. At the meeting, a resolution adopting the supplemental budget and making appropriations is approved.

***More than 10 percent:***

1. A special hearing must be held to discuss and adopt the supplemental budget. The governing body holds the hearing. The budget committee is not required to be involved.
2. Five to 30 days before the hearing a notice of the hearing and a summary of the supplemental budget are published using one of the publication methods described above.
3. The governing body enacts a resolution to adopt and appropriate the supplemental budget after the hearing.

## Budgeting in the City of Woodburn

In the City of Woodburn, the City Administrator serves as the Budget Officer (ORS 294.331) and has the responsibility to prepare the budget document, present the budget message to the Budget Committee and to maintain budgetary control at the approved appropriation level. Continued review of revenues and expenditures is performed by the Finance Department and the appropriate operating departments.

The City prepares its budget in accordance with ORS. The budget is presented in fund and department categories. The budget is established at the department level or at the major appropriation category if only one department exists in a fund. The adopted budget may be amended by budget transfers (ORS 294.450) or supplemental (ORS 294.480 to 294.283). Generally, transfers consist of moving appropriations within a fund from one major appropriation category to another. Supplemental adjustments typically involve increasing the total appropriation level (as well as the resources). All adjustments to the budget are made via resolutions. Amendments after adoption do not require the approval of the Budget Committee members.

## Budget Document Columns

Within Oregon Local Budget Law, six columns of data are required. The first two columns are two consecutive prior years of actual data, followed by one column containing the current fiscal year budget as amended by supplemental adjustments. The next three columns on the right are all related to the progress of the budget as it moves through the various required phases. From left to right, the first column is budget as proposed by the Budget Officer. The middle column is the amount approved by the budget committee. The final column is the adopted budget.

# Budget Assumptions for FY 2013-14

The following assumptions were used in the development of the budget.

*Personnel Services:*

- Position budgeting was implemented to utilize actual amounts, instead of estimates, as much as possible
- Step increases on employee's anniversary date, no cost of living adjustment and no salary table adjustment
- Medical and dental insurance premiums to increase by various amounts
- All employees pay various portions of health insurance premiums
- Actual PERS employer share rates effective June 1, 2013 were used, plus 6% employee pickup of PERS expense

*Materials & Services:*

- No increase in bottom line appropriation in these budgets.
- Certain accounts may exceed prior year appropriation: building maintenance, information services, insurance, and Utilities.
- Any other significant variances from the current year budget are explained in the general information page of each fund or department

*Capital Outlay:*

- By definition, capital outlay are assets with a life longer than one year and initial cost of at least $5,000
- Budgeted amounts in this category are estimated on the purchase cost
- Cost includes all ancillary costs needed to put the asset into operation

*Indirect Cost Allocations:*

- Administrative functions are allocated to benefiting funds and departments based on an equitable activity for each function. For example, information services costs are allocated based on the amount of computers used, and Internal Rent is allocated based on square footage of the building being serviced.

*Primary Revenue Sources*

- Property tax revenue is expected to decline, especially with risk of Compression at this time
- All other revenue sources are estimated using trend analysis

# Council Goals

During the City Council's April 13, 2013 Special Meeting, the City Council developed a set of prioritized goals for FY 2013-14. It was also determined the goal list, while certainly not all inclusive of all the City Council's desires for the community – would focus on a reasonable number of goals the City council felt were important and could be accomplished within the next twenty-four months. Prioritized goal areas included:

- ***Fiscal Sustainability.*** The City will strive to ease the revenue pressures by making forward looking changes.

- ***Public Safety.*** Ensuring Public safety will remain a key goal when considering changes.

- ***Economic Development***. The City will continue to promote activities designed to attract investment, including but not limited to business attraction, retention and sustainability. As part of this effort, the Council will:

    1) Acting as the Urban Renewal Agency, the Council will identify and undertake a new project.

    2) It is a high priority to get the long-vacant Salud Building put to a use that will benefit the Downtown District and the City as whole. This may be accomplished through sale or long-term lease of the building, or through a joint venture between the City and private investors, with any fiscal commitment by the City to be financed with Urban Renewal funds, without significant cost the City's General Fund.

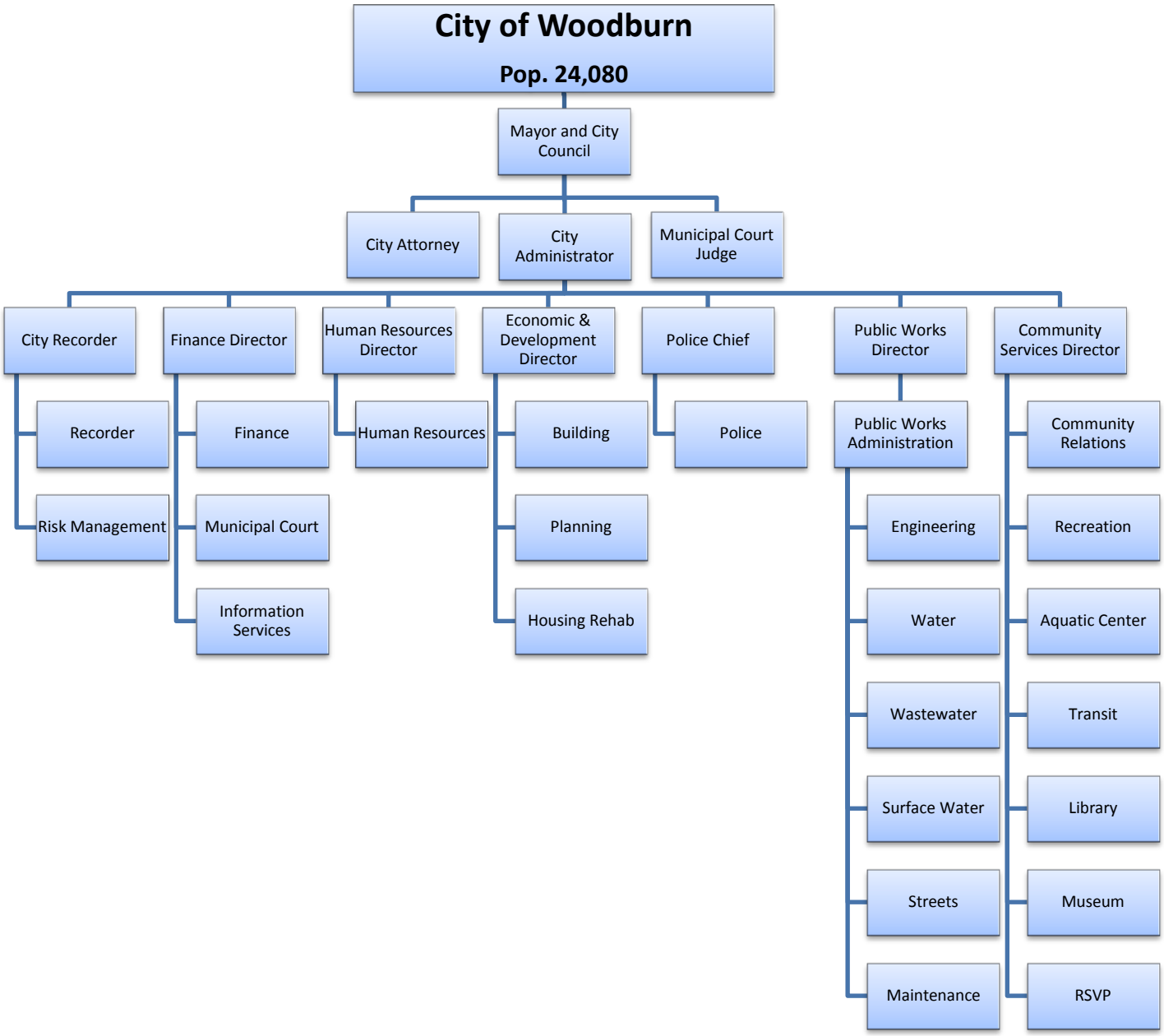
- ***I-5 Interchange Project Response and Management***. The City will continue to consider the I-5 Interchange Project as one of the community's highest priorities.

- ***Community Communication & Outreach***. The City of Woodburn will continue its current community outreach and communication efforts, but will strive to make better use of technology - such as social media and other web-based communication opportunities.

- ***Identify Plan for City Owned Property.*** Review all City owned real property and identify possible surplus or reallocate as needed.

- ***Ordinance Review & Revision***. The City will review and revise, if needed, ordinances.

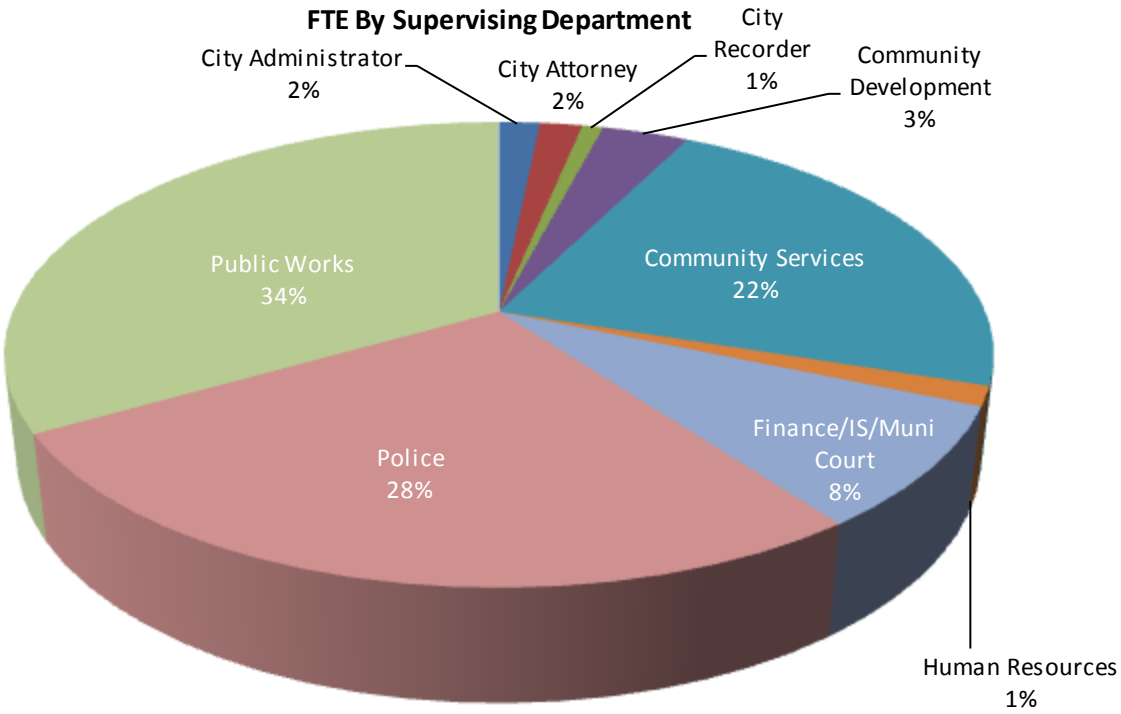
# Organizational Chart



## FTE Summary by Supervising Department

| Department | Actual FY 2010-11 FTE | Actual FY 2011-12 FTE | Budget FY 2012-13 FTE | Budget FY 2013-14 FTE | FTE Change | % FTE Change |
|---|---|---|---|---|---|---|
| City Administrator | 1.40 | 1.40 | 2.40 | 2.35 | (0.05) | -2.1% |
| City Attorney | 2.60 | 2.60 | 2.60 | 2.45 | (0.15) | -5.8% |
| City Recorder | 1.25 | 1.25 | 1.10 | 1.20 | 0.10 | 9.1% |
| Community Development | 4.00 | 4.00 | 4.50 | 5.00 | 0.50 | 11.1% |
| Community Services | 39.10 | 36.06 | 30.51 | 33.27 | 2.76 | 9.0% |
| Human Resources | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0% |
| Finance/IS/Muni Court | 11.50 | 11.60 | 12.10 | 12.46 | 0.36 | 3.0% |
| Police | 40.52 | 40.52 | 40.02 | 39.61 | (0.41) | -1.0% |
| Public Works | 58.14 | 61.86 | 50.00 | 49.00 | (1.00) | -2.0% |
| Total FTE | 160.51 | 161.29 | 145.23 | 147.34 | 2.11 | 1.5% |

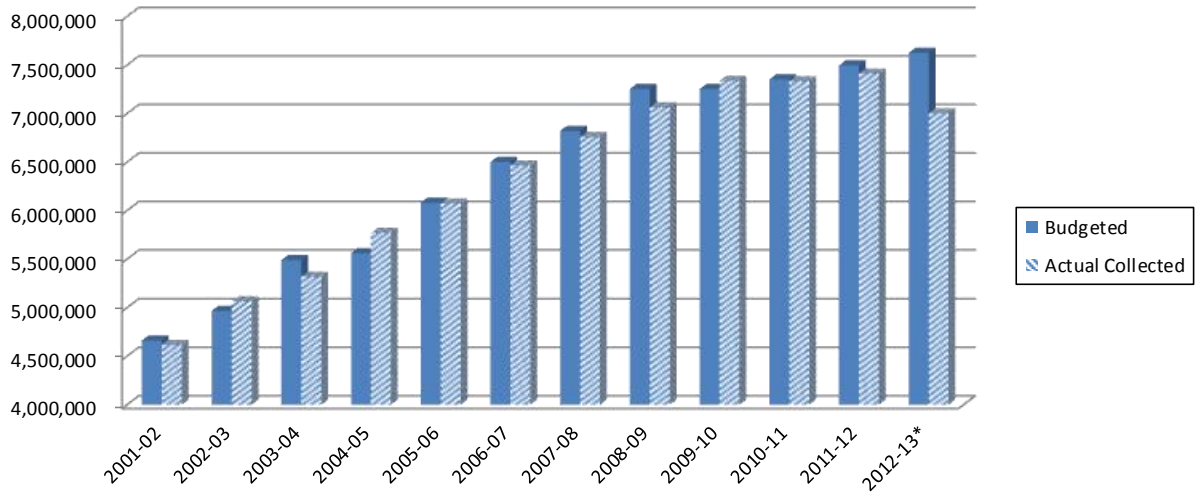
Detailed breakdown of this table is provided in FTE Detail by Supervising Department on page 247.



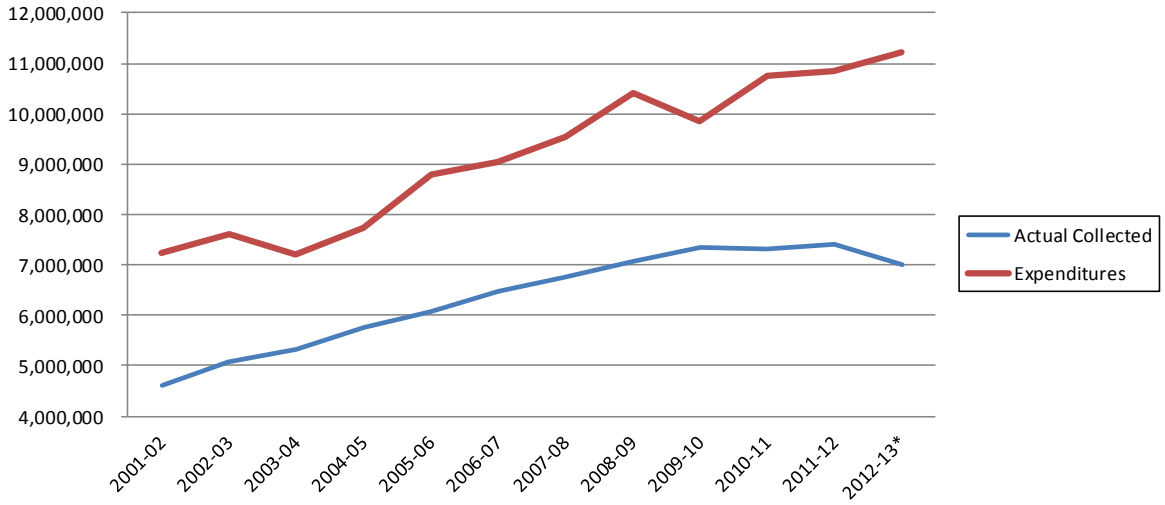
# Property Tax Analysis

| Fiscal Year | City Permanent Rate | General Fund Budgeted | General Fund Actual Collected | Bond Budgeted | Bond Actual Collected | General Fund Expenditures |
|---|---|---|---|---|---|---|
| 2001-02 | 6.0534 | 4,661,979 | 4,616,002 | 163,500 | 117,933 | 7,235,040 |
| 2002-03 | 6.0534 | 4,967,278 | 5,063,363 | 170,000 | 169,751 | 7,603,014 |
| 2003-04 | 6.0534 | 5,489,729 | 5,316,710 | 166,000 | 164,025 | 7,221,447 |
| 2004-05 | 6.0534 | 5,561,900 | 5,769,396 | 147,000 | 153,402 | 7,747,568 |
| 2005-06 | 6.0534 | 6,081,250 | 6,073,707 | 651,000 | 651,900 | 8,791,856 |
| 2006-07 | 6.0534 | 6,500,500 | 6,464,834 | 651,000 | 647,195 | 9,035,190 |
| 2007-08 | 6.0534 | 6,821,735 | 6,756,640 | 665,000 | 647,897 | 9,534,401 |
| 2008-09 | 6.0534 | 7,254,000 | 7,063,853 | 665,000 | 677,356 | 10,420,201 |
| 2009-10 | 6.0534 | 7,252,000 | 7,336,823 | 490,000 | 495,805 | 9,846,485 |
| 2010-11 | 6.0534 | 7,351,000 | 7,330,490 | 515,000 | 495,377 | 10,747,046 |
| 2011-12 | 6.0534 | 7,495,000 | 7,410,058 | 530,000 | 495,840 | 10,849,469 |
| 2012-13* | 6.0534 | 7,625,000 | 7,000,000 | 650,000 | 600,000 | 11,215,675 |

Property Tax Budgeted vs. Actual Collected - General Fund




General Fund
Property Tax vs. Expenditures




*Projected Actual

## Major Taxpayers

The City of Woodburn is diverse in many ways, and the businesses that have flourished here reflect that. There is world class shopping at the Woodburn Company Stores – One of our State's most popular tourist attractions. Woodburn also has Oregon's only Drag Strip. Below is a listing of the major taxpayers for FY 2012-13.

| Taxpayer | 2012-13 Assessed Value | 2012-13 Assessed Taxes | % of City Assessed Value* |
|---|---|---|---|
| Winco Foods LLC | 67,741,865 | 1,319,158 | 4.48% |
| Craig Realty Group Woodburn LLC | 50,614,890 | 991,348 | 3.35% |
| Food Services Of America Inc | 26,768,810 | 488,673 | 1.77% |
| Wal-Mart Real Estate Business Tr | 14,305,600 | 280,191 | 0.95% |
| Hardware Wholesalers Inc | 14,722,700 | 276,677 | 0.97% |
| Portland General Electric Co | 14,416,440 | 263,260 | 0.95% |
| Cascade Meadow LLC | 11,606,240 | 227,321 | 0.77% |
| Crown 2 Development LLC | 10,376,480 | 203,235 | 0.69% |
| Mid-Valley Plaza LLC | 9,849,190 | 192,415 | 0.65% |
| Northwest Natural Gas Co | 9,877,600 | 180,319 | 0.65% |
| Capital Development Company | 8,970,900 | 165,916 | 0.59% |
| Pacific Realty Associates Lp | 8,219,450 | 160,576 | 0.54% |
| Kwds LLC | 7,841,950 | 153,593 | 0.52% |
| Fleetwood Homes Inc | 7,678,070 | 141,882 | 0.51% |
| Stonehedge Properties Inc 90% & | 7,224,430 | 141,498 | 0.48% |
| Woodburn Investment Assoc Ltd | 7,058,060 | 138,240 | 0.47% |
| K&R Holdings | 6,428,930 | 117,362 | 0.43% |
| Art Mortgage Borrower Propco | 6,012,363 | 117,035 | 0.40% |
| Specialty Polymers Inc | 6,278,820 | 114,622 | 0.42% |
| Sabroso Company | 5,927,970 | 108,217 | 0.39% |
| 3099 Pacific LLC | 5,578,480 | 101,837 | 0.37% |
| Wave Division Holdings LLC | 4,834,000 | 88,246 | 0.32% |
| Copart Of Washington Inc | 4,264,707 | 83,275 | 0.28% |
| Earl A Doman LLC | 4,153,150 | 80,841 | 0.27% |
| Montebello Estates-I LLC | 4,425,820 | 80,796 | 0.29% |

*Total City assessed value for 2012-13 was $1,512,202,113
Source: Marion County Assessor's Office

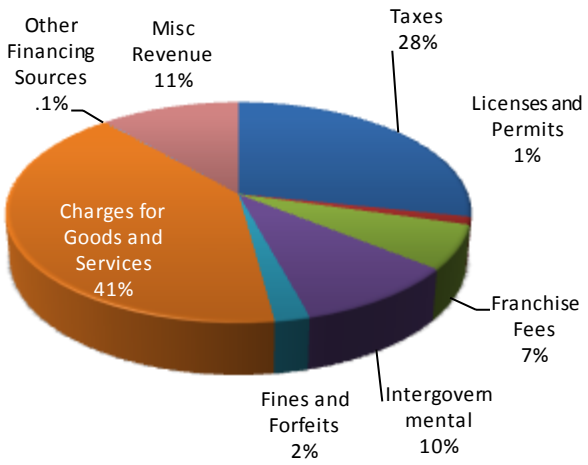
The assessed valuation for FY 2011-12 was $1,850,222,994, which was a decrease of more than $338 million.

## Summary of Revenues and Expenditures – All Funds

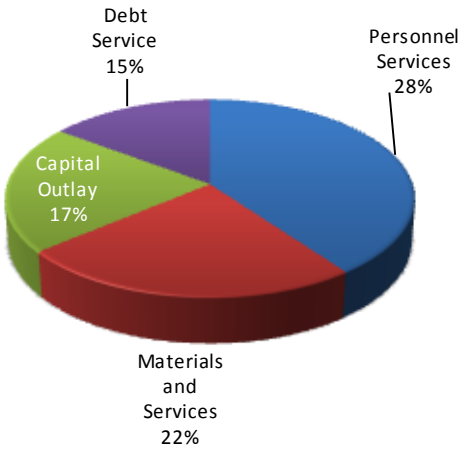
| | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | FY 2013-14 Budget |
|---|---|---|---|---|
| **Beginning Balance** | 22,307,216 | 20,076,579 | 35,460,543 | 40,146,060 |
| **Revenues** | | | | |
| Taxes | 8,578,709 | 8,391,644 | 8,791,600 | 7,979,000 |
| Licenses and Permits | 225,156 | 394,523 | 500,751 | 321,501 |
| Franchise Fees | 1,164,285 | 1,499,300 | 1,442,500 | 1,817,340 |
| Intergovernmental | 3,081,225 | 2,573,399 | 3,366,755 | 2,802,839 |
| Fines and Forfeits | 689,217 | 805,884 | 600,400 | 593,400 |
| Charges for Goods and Services | 9,735,571 | 10,927,396 | 10,554,482 | 11,499,436 |
| Other Financing Sources | 3,170,746 | 37,210,258 | 158,444 | 20,000 |
| Miscellaneous Revenue | 2,425,667 | 3,211,708 | 2,728,712 | 3,190,881 |
| **Total Revenues** | 29,070,576 | 65,014,112 | 28,143,644 | 28,224,397 |
| **Total Beg. Bal. and Revenues** | 51,377,792 | 85,090,691 | 63,604,187 | 68,370,457 |
| **Expenses** | | | | |
| Personnel Services | 12,239,666 | 12,827,809 | 12,923,378 | 13,482,066 |
| Materials and Services | 8,890,258 | 8,792,441 | 8,005,243 | 8,164,137 |
| Capital Outlay | 6,052,673 | 2,574,273 | 26,996,859 | 7,141,286 |
| Debt Service | 4,118,616 | 23,106,053 | 4,682,919 | 5,030,643 |
| Total Expenses Before Contingency | 31,301,213 | 47,300,576 | 52,608,399 | 33,818,132 |
| Contingency & Reserves | - | - | 10,995,788 | 34,552,325 |
| **Total Expenses** | 31,301,213 | 47,300,576 | 63,604,187 | 68,370,457 |
| **Fund Net** | 20,076,579 | 37,790,115 | - | - |
| **Total Expenses and Fund Net** | 51,377,792 | 85,090,691 | 63,604,187 | 68,370,457 |

All Funds - excluding Transfers In and Transfers Out

**All Funds - Revenues by Class FY 2013-14**




**All Funds - Expenses by Class FY 2013-14**



# Estimated Ending Fund Balances

| | Projected Balance July 1, 2013 | Increases | Decreases | Projected Balance June 30, 2014 | % Change |
|---|---|---|---|---|---|
| **General Services** | | | | | |
| General Fund - 001 | 2,781,000 | 11,034,189 | (11,244,779) | 2,570,410 | -7.57% |
| Transit Fund - 110 | 102,212 | 1,017,044 | (1,054,697) | 64,559 | -36.84% |
| Street Fund - 140 | 1,350,000 | 1,949,250 | (2,547,494) | 751,756 | -44.31% |
| GO Debt Service Fund - 250 | 30,000 | 528,900 | (523,781) | 35,119 | 17.06% |
| **Total General Services** | 4,263,212 | 14,529,383 | (15,370,751) | 3,421,844 | |
| | | | | | |
| **Utility Funds** | | | | | |
| Water Fund - 470 | 1,275,000 | 3,371,715 | (3,407,653) | 1,239,062 | -2.82% |
| Sewer Fund - 472 | 3,779,000 | 7,044,200 | (6,989,841) | 3,833,359 | 1.44% |
| **Total Utility Funds** | 5,054,000 | 10,415,915 | (10,397,494) | 5,072,421 | |
| | | | | | |
| **Capital Construction Funds** | | | | | |
| General Cap Const Fund - 358 | 122,000 | - | (79,000) | 43,000 | -64.75% |
| Street & Storm Cap Const Fund - 363 | 25,000 | 1,164,600 | (1,189,600) | - | -100.00% |
| Sewer Cap Const Fund - 465 | 17,000,000 | 105,100 | (2,635,200) | 14,469,900 | -14.88% |
| Water Cap Const Fund - 466 | 4,500,000 | 120,795 | (798,974) | 3,821,821 | -15.07% |
| **Total Capital Construction Funds** | 21,647,000 | 1,390,495 | (4,702,774) | 18,334,721 | |
| | | | | | |
| **Special Revenue Funds** | | | | | |
| Building Inspection Fund - 123 | 275,000 | 408,251 | (447,301) | 235,950 | -14.20% |
| Search & Seizure Fund - 132 | - | - | - | - | |
| Housing Rehab Fund - 137 | 274,000 | 29,500 | (253,936) | 49,564 | -81.91% |
| RSVP Fund - 138 | 20,000 | - | (20,000) | - | -100.00% |
| Cable Franchise Fund - 139 | 4,500 | 24,500 | (26,050) | 2,950 | -34.44% |
| Special Assessment Fund - 360 | 832,000 | 40,685 | - | 872,685 | 4.89% |
| Parks SDC Fund - 364 | 450,000 | 22,785 | (30,000) | 442,785 | -1.60% |
| Street SDC Fund - 376 | 5,000,000 | 373,221 | (905,020) | 4,468,201 | -10.64% |
| Storm SDC Fund - 377 | 463,000 | 17,000 | (25,000) | 455,000 | -1.73% |
| Water SDC Fund - 474 | 600,000 | 63,475 | (40,000) | 623,475 | 3.91% |
| Sewer SDC Fund - 475 | 273,000 | 101,750 | - | 374,750 | 37.27% |
| **Total Special Revenue Funds** | 8,191,500 | 1,081,167 | (1,747,307) | 7,525,360 | |
| | | | | | |
| **Internal Services Funds** | | | | | |
| Information Services Fund - 568 | 18,000 | 915,761 | (910,500) | 23,261 | 29.23% |
| Insurance Fund - 581 | 150,000 | 514,229 | (573,906) | 90,323 | -39.78% |
| Public Works Services Fund - 582 | 25,000 | 1,517,047 | (1,517,047) | 25,000 | 0.00% |
| Equipment Replacement Fund - 591 | 728,463 | 119,259 | (847,722) | - | -100.00% |
| **Total Internal Services Funds** | 921,463 | 3,066,296 | (3,849,175) | 138,584 | |
| | | | | | |
| **Trust Funds** | | | | | |
| Library Endowment Fund - 690 | 26,100 | 165 | - | 26,265 | 0.63% |
| Museum Endowment Fund - 691 | 2,785 | 20 | - | 2,805 | 0.72% |
| Lavelle Black Trust - 695 | 40,000 | 325 | (10,000) | 30,325 | -24.19% |
| **Total Trust Funds** | 68,885 | 510 | (10,000) | 59,395 | |

# General Services

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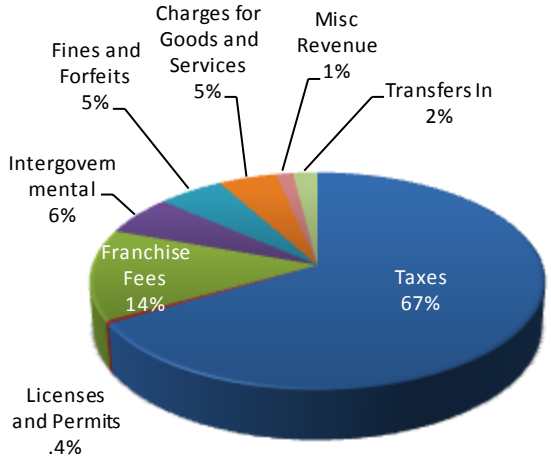
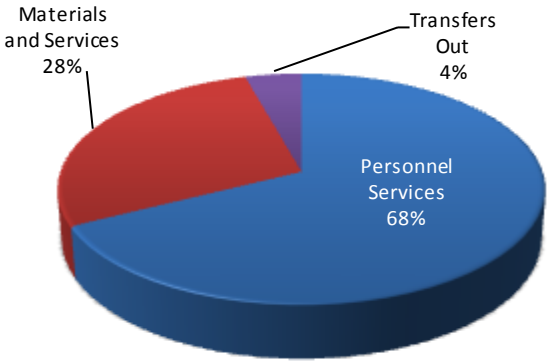
## Summary of Revenues and Expenditures – General Fund 001

| | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | FY 2013-14 Budget |
|---|---|---|---|---|
| **Beginning Balance** | 2,618,413 | 2,732,180 | 2,700,000 | 2,781,000 |
| **Revenues** | | | | |
| Taxes | 7,458,779 | 7,713,172 | 8,021,600 | 7,331,000 |
| Licenses and Permits | 54,373 | 55,262 | 42,000 | 48,000 |
| Franchise Fees | 1,091,366 | 1,092,695 | 1,107,500 | 1,497,340 |
| Intergovernmental | 493,225 | 653,556 | 657,500 | 665,189 |
| Fines and Forfeits | 689,217 | 805,316 | 600,400 | 593,400 |
| Charges for Goods and Services | 461,405 | 478,270 | 512,500 | 526,710 |
| Other Financing Sources | 340,966 | - | - | - |
| Miscellaneous Revenue | 127,268 | 288,505 | 201,000 | 152,550 |
| Transfers In | - | 56,833 | 2,500 | 220,000 |
| **Total Revenues** | 10,716,599 | 11,143,609 | 11,145,000 | 11,034,189 |
| **Total Beg. Bal. and Revenues** | 13,335,012 | 13,875,789 | 13,845,000 | 13,815,189 |
| **Expenses** | | | | |
| Personnel Services | 6,978,423 | 7,132,456 | 7,334,967 | 7,594,955 |
| Materials and Services | 3,301,050 | 3,275,002 | 3,552,608 | 3,165,050 |
| Capital Outlay | 58,348 | 29,217 | - | - |
| Transfers Out | 409,225 | 412,794 | 328,100 | 484,774 |
| **Total Expenses Before Contingency** | 10,747,046 | 10,849,469 | 11,215,675 | 11,244,779 |
| Contingency & Reserves | - | - | 2,629,325 | 2,570,410 |
| **Total Expenses** | 10,747,046 | 10,849,469 | 13,845,000 | 13,815,189 |
| **Fund Net** | 2,732,180 | 2,744,299 | - | - |
| **Total Expenses and Fund Net** | 13,479,226 | 13,593,768 | 13,845,000 | 13,815,189 |




**General Fund - Revenues by Class**
**FY 2013-14**




**General Fund - Expenses by Class**
**FY 2013-14**

## General Fund Revenue Sources and Other Discussion

The revenues total for the General Fund appears flat in the previous table. However, there is a significant decline in Taxes that is offset by an increase in Franchise Fees. If the decline in Taxes continues in FY 2014-15 there is not an identified revenue source to offset it. See the FY 2013-14 Budget Message on page 10 for further discussion of General Fund revenues and risks. In addition to the property tax decline, many of the other General Fund revenue categories are dependent on economic factors that the City cannot control.

The **Taxes** estimate for FY 2013-14 has been decreased $690,000 compared to the prior year. The decline in tax revenues is primarily caused by the $625,000 decrease in property tax revenues budgeted. As discussed in the FY 2013-14 Budget Message, property tax revenues have declined and are not expected to recover next year.

**Franchise fees** for FY 2013-14 increased by $389,840, due to the addition of a Right of Way charge for water and sewer. This charge will sunset in five years unless the City Council takes action to continue it. Other franchise fees included in this category are payments from Portland General Electric (PGE), Northwest Natural Gas, Qwest, Datavision, Wave Broadband, United Disposal, and Woodburn Ambulance for use of the City's rights-of-way. Traditionally, this revenue source grew between 5% and 7%, but these revenues are tied to economic factors so growth has slowed, and in some cases declined.

**Licenses & Permits** for FY 2013-14 increased by $6,000, as revenues did not decline as significantly as budgeted for FY 2012-13. Licenses and Permits revenue did not increase compared to actuals for FY 2011-12. This form of revenue includes Payments in Lieu of Taxes, the local Hotel/Motel Tax, Business License fees, and other license fees that are dependent on the economy.

The **Fines & Forfeits** category consists primarily of $500,000 in court fines collected through the Municipal Court. The remaining amounts include police training surcharge, various towing fees and library fines. With the focus being on collecting every ticket issued, the Municipal Court has done an extraordinary job in the past, and this estimate correlates closely with the Police Department's ability to police the City by issuing citations, and the Municipal Court's ability to collect on fines issued.

**Charges for Goods and Services** within the General Fund contain many of the Parks and Recreation fees, all of the Aquatic Center's charges for admission and memberships, and other charges. The decrease is due to a slowing in the Adult programs within the City and also the lack of funding for programs that in the past were heavily funded by grants.

# General Fund – Revenue Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 001 - General Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| 2,736,067 | 2,732,180 | 2,700,000 | 3081 | Beginning Fund Balance | 2,781,000 | 2,781,000 | 2,781,000 |
| 7,174,755 | 7,410,058 | 7,625,000 | 3111 | Property Tax | 7,000,000 | 7,000,000 | 7,000,000 |
| 28,381 | 29,583 | 28,000 | 3113 | Pmt in Lieu of Taxes | 28,000 | 28,000 | 28,000 |
| 255,643 | 273,531 | 250,000 | 3133 | Hotel/Motel Tax | 303,000 | 303,000 | 303,000 |
| - | - | 118,600 | 3181 | 911 Tax | - | - | - |
| 44,445 | 46,380 | 36,000 | 3211 | Business License | 40,000 | 40,000 | 40,000 |
| 6,538 | 5,398 | 3,000 | 3219 | Other License | 3,000 | 3,000 | 3,000 |
| 3,390 | 3,484 | 3,000 | 3220 | Taxicab Permits | 5,000 | 5,000 | 5,000 |
| 587,815 | 602,060 | 625,000 | 3231 | Franchise Fee, PGE | 600,000 | 600,000 | 600,000 |
| 143,551 | 162,595 | 167,500 | 3232 | Franchise Fee, NW Natural | 160,000 | 160,000 | 160,000 |
| 72,428 | 61,861 | 78,000 | 3233 | Franchise Fee, Qwest | 60,000 | 60,000 | 60,000 |
| 169,330 | 172,133 | 160,000 | 3234 | Franchise Fee, United Dis | 150,000 | 150,000 | 150,000 |
| 76,608 | 77,231 | 60,000 | 3235 | Franchise Fee, Wave BB | 60,000 | 60,000 | 60,000 |
| 11,483 | 11,483 | 11,000 | 3236 | Franchise Fee, W Ambulanc | 10,000 | 10,000 | 10,000 |
| 20,834 | 5,238 | 6,000 | 3237 | Franchise Fee, Gervais Te | 5,000 | 5,000 | 5,000 |
| 9,000 | - | - | 3239 | Franchise Fee Sprint | - | - | - |
| 316 | 32 | - | 3240 | Preferred LD Franchise | - | - | - |
| - | 61 | - | 3241 | Matrix | - | - | - |
| - | - | - | 3243.470 | General Right of Way - Water | 155,554 | 155,554 | 155,554 |
| - | - | - | 3243.472 | General Right of Way - Sewer | 296,786 | 296,786 | 296,786 |
| 16,124 | 8,407 | - | 3333 | Federal Grants Indirect | - | - | - |
| 8,650 | - | - | 3341 | State Grants | - | - | - |
| 297,296 | 327,444 | 280,000 | 3362 | State Liquor Proration | 260,000 | 260,000 | 260,000 |
| 35,613 | 38,691 | 33,000 | 3363 | State Cigarette Tax | 30,000 | 30,000 | 30,000 |
| - | 167,603 | 240,000 | 3364 | State Revenue Sharing | 240,000 | 240,000 | 240,000 |
| 235 | 95 | - | 3415 | Sale of Documents | - | - | - |
| 48,437 | 4,513 | - | 3473.109 | Recreation Trust | - | - | - |
| - | 22,000 | 23,000 | 3625.001 | Rent-Norcom | - | - | - |
| - | 65 | - | 3679 | Donations-Other | - | - | - |
| (281) | (84) | - | 3698 | Cash Long and Short | - | - | - |
| 19 | (120) | - | 3698.001 | Deposit Difference | - | - | - |
| 23,440 | 60,086 | 25,000 | 3699 | Other Miscellaneous Incom | 25,000 | 25,000 | 25,000 |
| - | - | 6,500 | 3699.720 | Urban Renewal | 6,500 | 6,500 | 6,500 |
| 340,966 | - | - | 3811 | Interfund Loan Proceeds | - | - | - |
| 2,818 | 124,459 | 69,000 | 3881 | Reimbursements | 69,000 | 69,000 | 69,000 |
| - | 900 | - | 3881.001 | Reimbursement--Training | - | - | - |
| - | 54,191 | - | 3971.135 | Transfer From Revenue Sharing | - | - | - |
| - | - | - | 3971.137 | Transfer From Housing Rehab | 200,000 | 200,000 | 200,000 |
| - | 2,642 | 2,500 | 3971.357 | Transfer From Police Construction | - | - | - |
| **12,113,901** | **12,404,202** | **12,550,100** | **Department Total: 000 - Revenue** | | **12,487,840** | **12,487,840** | **12,487,840** |
| | | | **Department:** 151 - Finance | | | | |
| 13,850 | 16,725 | 10,000 | 3416 | Lien Search Revenue | 15,000 | 15,000 | 15,000 |
| 61,297 | 59,296 | 42,000 | 3611 | Interest from Investments | 18,050 | 18,050 | 18,050 |
| **75,147** | **76,021** | **52,000** | **Department Total: 151 - Finance** | | **33,050** | **33,050** | **33,050** |
| | | | **Department:** 181 - Municipal Court | | | | |
| 599,996 | 720,989 | 500,000 | 3531 | Court Fines | 500,000 | 500,000 | 500,000 |
| (27) | (140) | - | 3698 | Cash Long and Short | - | - | - |
| **599,969** | **720,848** | **500,000** | **Department Total: 181 - Municipal Court** | | **500,000** | **500,000** | **500,000** |

General Fund – Revenue Detail - Continued

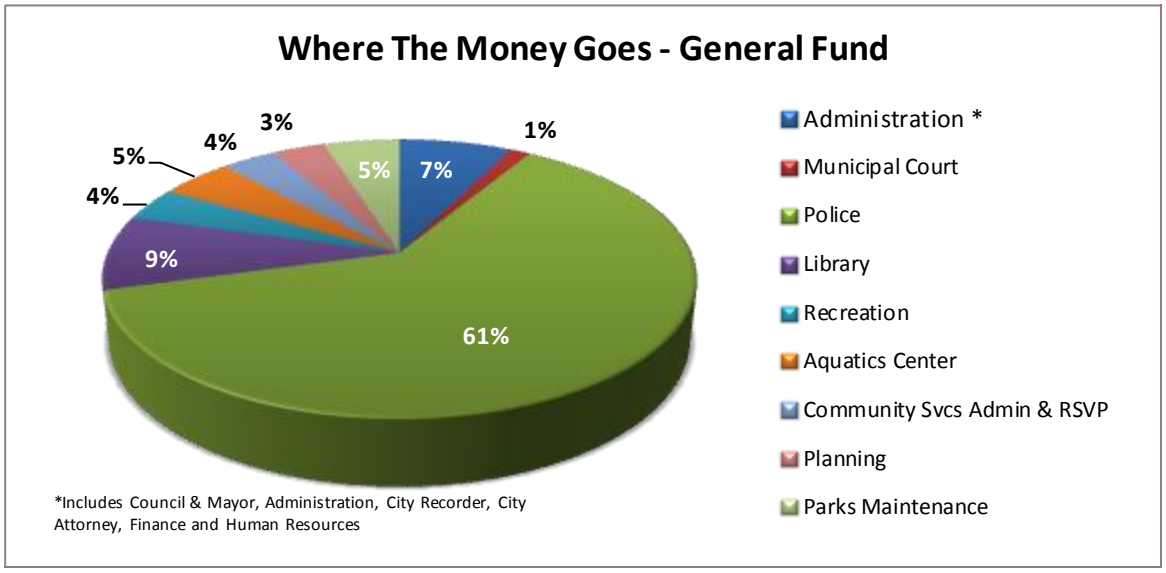
| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 001 - General Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | **Department:** 211 - Police | | | | |
| 8,780 | 9,610 | 12,000 | 3341 | State Grants | 10,000 | 10,000 | 10,000 |
| - | 2,140 | 13,000 | 3421 | Police Reimbursements | 13,000 | 13,000 | 13,000 |
| 47,300 | 34,443 | 45,000 | 3421.001 | Reimbursements School District | 45,000 | 45,000 | 45,000 |
| 19,653 | 13,939 | 23,000 | 3531.101 | Police Training Surcharge | 23,000 | 23,000 | 23,000 |
| 55,350 | 57,000 | 67,000 | 3532 | Towing Fee | 50,000 | 50,000 | 50,000 |
| 28 | - | 400 | 3533 | Alarm Fee | 400 | 400 | 400 |
| 100 | - | 5,000 | 3673 | Donations-Police | 5,000 | 5,000 | 5,000 |
| 15,000 | - | - | 3679 | Donations-Other | - | - | - |
| 13,010 | - | - | 3699 | Other Miscellaneous Incom | - | - | - |
| 60 | 1,613 | 17,000 | 3881 | Reimbursements | 17,000 | 17,000 | 17,000 |
| 4,306 | 2,700 | 3,000 | 3881.001 | Reimbursement--Training | 1,500 | 1,500 | 1,500 |
| **163,586** | **121,446** | **185,400** | **Department Total: 211 - Police** | | **164,900** | **164,900** | **164,900** |
| | | | **Department:** 311 - Library | | | | |
| 89,806 | 70,414 | 75,000 | 3365 | Regional Library Services | 75,000 | 75,000 | 75,000 |
| 2,852 | 3,370 | 3,500 | 3366 | Ready to Read Grant | 4,000 | 4,000 | 4,000 |
| 3,524 | 2,250 | 3,000 | 3472 | Rural Readers' Fees | 3,000 | 3,000 | 3,000 |
| 14,190 | 13,388 | 10,000 | 3536 | Library Fines | 20,000 | 20,000 | 20,000 |
| 505 | 7,889 | - | 3672 | Donations-Library | - | - | - |
| - | 4,000 | 5,000 | 3672.001 | Donations-Library - Music in the Park | 5,000 | 5,000 | 5,000 |
| 580 | 2 | - | 3672.101 | Gates Library Grant | - | - | - |
| 100 | (85) | - | 3675 | Donations-Museum | - | - | - |
| 2,698 | 2,750 | 2,000 | 3695 | Lost Book Revenue | 2,000 | 2,000 | 2,000 |
| - | 20 | - | 3696 | Friends of Library Sales | - | - | - |
| **114,254** | **103,999** | **98,500** | **Department Total: 311 - Library** | | **109,000** | **109,000** | **109,000** |
| | | | **Department:** 421 - Recreation | | | | |
| 21,109 | 28,534 | 22,000 | 3473.101 | Youth Sports | 22,000 | 22,000 | 22,000 |
| 33,556 | 22,822 | 31,000 | 3473.102 | Adult Sports | 28,000 | 28,000 | 28,000 |
| 23,259 | 24,724 | 20,000 | 3473.103 | Youth Program | 20,000 | 20,000 | 20,000 |
| 1,776 | 1,813 | - | 3473.104 | Administration | - | - | - |
| 5,791 | 125 | - | 3473.105 | Adult Program | - | - | - |
| - | 2,141 | 10,000 | 3473.106 | Sponsorship Revenue | 10,000 | 10,000 | 10,000 |
| - | 230 | - | 3473.107 | Teen Program Revenue | - | - | - |
| 979 | 50,017 | 42,000 | 3473.108 | After School Club | 45,000 | 45,000 | 45,000 |
| (15) | 15,050 | 2,500 | 3473.110 | Arts & Culture | 4,210 | 4,210 | 4,210 |
| 2,508 | 12,983 | 14,000 | 3473.111 | Active Adult | 14,000 | 14,000 | 14,000 |
| 6,539 | 5,171 | - | 3474 | Event Admission | - | - | - |
| 17,262 | (50) | - | 3474.099 | Fiesta Events | - | - | - |
| 300 | 100 | - | 3671 | Donations-Parks | - | - | - |
| 7,500 | 7,500 | - | 3671.105 | Land o Frost Grant | - | - | - |
| 26,025 | 20,514 | 14,000 | 3671.110 | PAL - Teen Prog Grant | - | - | - |
| **146,588** | **191,673** | **155,500** | **Department Total: 421 - Recreation** | | **143,210** | **143,210** | **143,210** |

General Fund – Revenue Detail - Continued

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 001 - General Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | **Department:** 431 - Aquatics | | | | |
| 5,007 | 10,283 | 18,000 | 3417 | Resale of Merchandise | 16,000 | 16,000 | 16,000 |
| 12,378 | 12,893 | 16,000 | 3418 | Concession Sales | 17,000 | 17,000 | 17,000 |
| 79,088 | 93,542 | 104,000 | 3471.101 | Pool Admissions | 107,000 | 107,000 | 107,000 |
| 26,250 | 19,869 | 33,000 | 3471.102 | Pool Memberships | 29,000 | 29,000 | 29,000 |
| 10,732 | 11,533 | 15,000 | 3471.103 | Pool Rentals | 15,000 | 15,000 | 15,000 |
| 45,505 | 40,839 | 45,000 | 3471.104 | Swimming Lessons | 50,000 | 50,000 | 50,000 |
| - | 7,875 | 10,000 | 3471.105 | Sponsorships | 9,000 | 9,000 | 9,000 |
| - | 645 | 4,000 | 3471.107 | Towels/Misc | 4,000 | 4,000 | 4,000 |
| 76 | (15) | - | 3698 | Cash Long and Short | - | - | - |
| **179,035** | **197,465** | **245,000** | **Department Total: 431 - Aquatics** | | **247,000** | **247,000** | **247,000** |
| | | | **Department:** 481 - RSVP | | | | |
| - | - | - | 3971.138 | Transfer From RSVP | 20,000 | 20,000 | 20,000 |
| - | - | - | 3332 | Federal Grants | 46,189 | 46,189 | 46,189 |
| **-** | **-** | **-** | **Department Total: 481 - RSVP** | | **66,189** | **66,189** | **66,189** |
| | | | **Department:** 499 - Community Services Admin | | | | |
| 3,848 | 3,070 | 3,500 | 3625 | Facilities Rent | 3,500 | 3,500 | 3,500 |
| **3,848** | **3,070** | **3,500** | **Department Total: 499 - Community Services Admin** | | **3,500** | **3,500** | **3,500** |
| | | | **Department:** 511 - Planning | | | | |
| 14,758 | 16,552 | 13,000 | 3451 | T&E Planning Develop Fee | 18,500 | 18,500 | 18,500 |
| 41,580 | 40,513 | 42,000 | 3456 | Planning Fees | 42,000 | 42,000 | 42,000 |
| **56,338** | **57,064** | **55,000** | **Department Total: 511 - Planning** | | **60,500** | **60,500** | **60,500** |
| **13,452,666** | **13,875,789** | **13,845,000** | **Total Revenue** | **Total: 001 - General Fund** | **13,815,189** | **13,815,189** | **13,815,189** |

## General Fund Expenditures by Department Summary

| | FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | FY 2013-14 Budget |
|---|---|---|---|---|
| **001 General Fund** | | | | |
| 011 - Council & Mayor | 39,703 | 42,028 | 36,261 | 40,465 |
| 121 - Administration | 166,155 | 165,005 | 171,108 | 205,842 |
| 131 - City Recorder | 42,389 | 45,171 | 48,380 | 58,754 |
| 141 - City Attorney | 139,286 | 130,735 | 139,998 | 141,785 |
| 151 - Finance | 293,008 | 310,967 | 290,150 | 278,060 |
| 161 - Human Resources | 36,476 | 69,970 | 42,285 | 46,339 |
| 181 - Court | 187,699 | 204,412 | 213,976 | 138,469 |
| 211 - Police | 5,660,798 | 6,143,544 | 6,272,070 | 6,534,462 |
| 311 - Library | 1,061,030 | 1,040,440 | 987,097 | 913,486 |
| 421 - Recreation | 490,426 | 392,036 | 478,125 | 411,630 |
| 431 - Aquatics | 670,489 | 458,572 | 512,039 | 493,027 |
| 481 - RSVP | - | - | - | 68,582 |
| 499 - Community Services Admin | 364,231 | 395,900 | 337,407 | 309,158 |
| 511 - Planning | 358,305 | 335,301 | 367,232 | 364,566 |
| 631 - Maintenance | 566,463 | 562,381 | 526,370 | 520,121 |
| 199 - Non-departmental | 670,588 | 553,006 | 793,177 | 720,033 |
| Contingency & Reserve | - | - | 2,629,325 | 2,570,410 |
| **General Fund Expenditures Total** | 10,747,046 | 10,849,468 | 13,845,000 | 13,815,189 |



# General Fund – Expenditures by Department

## Council & Mayor

**Fund/Fund Number:** General - 001
**Department/Department Number:** City Council – 011
**Department Director:** Scott Derickson

**Description of purpose/functions of department:**
This department budget is to account for the various costs incurred by the Mayor and City Council. Among those costs are the following: office space and equipment overhead for Mayor and Council, meeting expenses, community outreach and Mayor and Council payroll expenses.

Primary duties of the Council include:

- Pursuant to Section 6, Woodburn Charter of 1982 "except as this charter provides otherwise, all powers of the City shall be vested in the council;"
- The City council is responsible for determining the direction and priorities of City government. The full Council is composed of an elected Mayor and six elected City Councilors;
- Pursuant to Section 13, Woodburn Charter of 1982, the City Council is required to "hold a regular meeting at least once each month in the city at a time and place which it designates." The regular meetings are generally held on the second and fourth Monday of each month in the City Hall at 7:00 pm;
- The Mayor and City Council individually represent the City by their membership on regional forums and civic organizations.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Council & Mayor | | | |
| 2,593 | 2,605 | 2,658 | Personnel Services | - | - | - |
| 37,112 | 39,423 | 33,603 | Materials & Services | 40,465 | 40,465 | 40,465 |
| 39,705 | 42,028 | 36,261 | Council & Mayor Total | 40,465 | 40,465 | 40,465 |

Stipends for the City Council and Mayor are eliminated for FY 2013-14 to reduce expenses.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 011 - Council & Mayor | | | | |
| | | | **Program:** 1111 - Legislative | | | | |
| | | | Personnel Services | | | | |
| 2,400 | 2,398 | 1,400 | 5111 | Regular Wages | - | - | - |
| - | - | 1,000 | 5112 | Part-Time Wages | - | - | - |
| 1 | 1 | 7 | 5211 | OR Workers' Benefit | - | - | - |
| 185 | 184 | 184 | 5212 | Social Security | - | - | - |
| - | - | 30 | 5214 | Retirement | - | - | - |
| 8 | 22 | 37 | 5216 | Unemployment Insurance | - | - | - |
| **2,593** | **2,605** | **2,658** | **Total - Personnel Services** | | **-** | **-** | **-** |
| | | | Materials & Services | | | | |
| - | - | 500 | 5315 | Computer Supplies | 500 | 500 | 500 |
| 268 | 444 | 500 | 5319 | Other Office Supplies | 500 | 500 | 500 |
| 1,000 | - | 1,000 | 5382 | Flowering Plants | - | - | - |
| - | - | - | 5399 | Other Supplies | 1,004 | 1,004 | 1,004 |
| 450 | 152 | 500 | 5419 | Other Professional Serv | 500 | 500 | 500 |
| 59 | 53 | 100 | 5421 | Telephone/Data | 100 | 100 | 100 |
| - | - | 60 | 5422 | Postage | 60 | 60 | 60 |
| 22,102 | 20,960 | 17,869 | 5428 | IS Support | 25,200 | 25,200 | 25,200 |
| 219 | 321 | - | 5431 | Lodging | - | - | - |
| 70 | - | - | 5432 | Meals | - | - | - |
| 188 | 307 | - | 5433 | Mileage | - | - | - |
| 12,256 | 16,427 | 11,249 | 5448 | Internal Rent | 10,776 | 10,776 | 10,776 |
| 141 | 144 | 225 | 5491 | Dues & Subscriptions | 225 | 225 | 225 |
| 360 | 615 | 1,500 | 5492 | Registrations/Tuitions | 1,500 | 1,500 | 1,500 |
| - | - | 100 | 5493 | Printing/Binding | 100 | 100 | 100 |
| **37,112** | **39,423** | **33,603** | **Total - Materials & Services** | | **40,465** | **40,465** | **40,465** |
| **39,706** | **42,028** | **36,261** | **Program Total: 1111 - Legislative** | | **40,465** | **40,465** | **40,465** |
| **39,706** | **42,028** | **36,261** | **Department Total: 011 - Council & Mayor** | | **40,465** | **40,465** | **40,465** |

# Administration

**Fund/Fund Number:** General - 001
**Department/Department Number:** Administration- 121
**Department Director:** Scott Derickson

**Description of purpose/functions of department:**
Section 21, Woodburn Charter of 1982, generally defines the function of the City Administrator as being "the administrative head of the government of the city." The Charter specifically defines the powers and duties as:

- Advising the Council of the "affairs and needs of the city;"
- Ensuring that "all ordinance are enforced and that the provisions of franchises, leases, contracts, permits and privileges granted by the city are observed;"
- Appointment and removal of "all city officers and employees" and general supervision and control over them and their work;"
- Acting as "purchasing agent for…the city;"
- "Supervision…of all public utilities owned and operated by the city, and…general supervision over all city property;" and
- "Other duties" required the Charter or City Council

**Description of department, including number of personnel:**
The department consists of 2.35 FTE responsible for carrying the duties listed above.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Administration | | | |
| 132,109 | 123,846 | 137,675 | Personnel Services | 167,216 | 167,216 | 167,216 |
| 34,045 | 41,158 | 33,433 | Materials & Services | 38,626 | 38,626 | 38,626 |
| 166,154 | 165,004 | 171,108 | Administration Total | 205,842 | 205,842 | 205,842 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 121 - Administration | | | | |
| | | | **Program:** 1211 - Executive | | | | |
| | | | Personnel Services | | | | |
| 99,104 | 90,081 | 91,124 | 5111 | Regular Wages | 110,514 | 110,514 | 110,514 |
| 27 | 25 | 28 | 5211 | OR Workers' Benefit | 39 | 39 | 39 |
| 6,657 | 5,900 | 6,971 | 5212 | Social Security | 7,611 | 7,611 | 7,611 |
| 7,540 | 6,663 | 13,987 | 5213 | Med, Den, Life Ins. | 18,540 | 18,540 | 18,540 |
| 17,869 | 19,817 | 23,465 | 5214 | Retirement | 28,550 | 28,550 | 28,550 |
| 393 | 348 | 366 | 5215 | Long Term Disability Ins | 346 | 346 | 346 |
| 286 | 806 | 1,504 | 5216 | Unemployment Insurance | 1,437 | 1,437 | 1,437 |
| 233 | 206 | 230 | 5217 | Life Insurance | 179 | 179 | 179 |
| **132,109** | **123,847** | **137,675** | **Total - Personnel Services** | | **167,216** | **167,216** | **167,216** |
| | | | Materials & Services | | | | |
| 2,628 | 2,405 | 3,000 | 5319 | Other Office Supplies | 3,000 | 3,000 | 3,000 |
| 752 | 256 | 2,000 | 5419 | Other Professional Serv | 2,000 | 2,000 | 2,000 |
| 190 | 171 | 200 | 5421 | Telephone/Data | 200 | 200 | 200 |
| 294 | 342 | 250 | 5422 | Postage | 250 | 250 | 250 |
| 9,670 | 15,720 | 8,934 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| 608 | 842 | - | 5431 | Lodging | - | - | - |
| 131 | 180 | - | 5432 | Meals | - | - | - |
| 207 | 344 | - | 5433 | Mileage | - | - | - |
| 15,500 | 16,427 | 11,249 | 5448 | Internal Rent | 10,776 | 10,776 | 10,776 |
| 2,728 | 2,554 | 3,600 | 5491 | Dues & Subscriptions | 3,800 | 3,800 | 3,800 |
| 1,336 | 1,919 | 4,200 | 5492 | Registrations/Tuitions | 6,000 | 6,000 | 6,000 |
| **34,045** | **41,158** | **33,433** | **Total - Materials & Services** | | **38,626** | **38,626** | **38,626** |
| **166,155** | **165,005** | **171,108** | **Program Total: 1211 - Executive** | | **205,842** | **205,842** | **205,842** |
| **166,155** | **165,005** | **171,108** | **Department Total: 121 - Administration** | | **205,842** | **205,842** | **205,842** |

# City Recorder

**Fund/Fund Number:** General Fund - 001
**Department/Department Number:** City Recorder - 131
**Department Director:** Heather Pierson

**Description of purpose/functions of department:**
The City Recorders office is responsible for a variety of administrative activities including records management, Council meeting administration, and legislation administration. In addition, the City Recorder is the City's Risk Management coordinator and oversees the Insurance fund and all insurance policy administration and claims management functions.

**Description of department, including number of personnel:**
The City Recorders office is staffed by one full time employee and .2 FTE Administrative Assistant.

**Description of FY 2012-13 accomplishments:**

- Completed workers compensation self-audit
- Administered 2012 elections

**Description of FY 2013-14 proposed focus/goals:**

- Develop and implement process for tracking certificates of insurance from vendors
- Continue review of records destruction requests from various departments

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | City Recorder | | | |
| 34,024 | 30,712 | 25,092 | Personnel Services | 33,582 | 33,582 | 33,582 |
| 12,195 | 14,460 | 23,288 | Materials & Services | 25,172 | 25,172 | 25,172 |
| 46,219 | 45,172 | 48,380 | City Recorder Total | 58,754 | 58,754 | 58,754 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 131 - City Recorder | | | | |
| | | | **Program:** 1531 - Records | | | | |
| | | | Personnel Services | | | | |
| 23,237 | 20,028 | 15,569 | 5111 | Regular Wages | 22,029 | 22,029 | 22,029 |
| 9 | 8 | 7 | 5211 | OR Workers' Benefit | 11 | 11 | 11 |
| 1,715 | 1,467 | 1,191 | 5212 | Social Security | 1,658 | 1,658 | 1,658 |
| 5,093 | 4,649 | 3,721 | 5213 | Med, Den, Life Ins. | 3,676 | 3,676 | 3,676 |
| 3,758 | 4,260 | 4,245 | 5214 | Retirement | 5,781 | 5,781 | 5,781 |
| 90 | 79 | 63 | 5215 | Long Term Disability Ins | 92 | 92 | 92 |
| 67 | 176 | 257 | 5216 | Unemployment Insurance | 287 | 287 | 287 |
| 54 | 47 | 39 | 5217 | Life Insurance | 48 | 48 | 48 |
| **34,024** | **30,712** | **25,092** | **Total - Personnel Services** | | **33,582** | **33,582** | **33,582** |
| | | | Materials & Services | | | | |
| 2,010 | 799 | 4,000 | 5319 | Other Office Supplies | 3,000 | 3,000 | 3,000 |
| - | 184 | - | 5419 | Other Professional Serv | - | - | - |
| 108 | 97 | 150 | 5421 | Telephone/Data | 150 | 150 | 150 |
| 37 | 55 | 150 | 5422 | Postage | 150 | 150 | 150 |
| 4,144 | 4,144 | 6,701 | 5428 | IS Support | 9,450 | 9,450 | 9,450 |
| 225 | - | 500 | 5431 | Lodging | 500 | 500 | 500 |
| 10 | 89 | - | 5433 | Mileage | 300 | 300 | 300 |
| 3,830 | 5,749 | 3,937 | 5448 | Internal Rent | 3,772 | 3,772 | 3,772 |
| 980 | - | 1,750 | 5471 | Equipment Repair & Maint | 1,750 | 1,750 | 1,750 |
| 338 | 625 | 3,100 | 5492 | Registrations/Tuitions | 3,100 | 3,100 | 3,100 |
| 514 | 2,718 | 3,000 | 5499 | Other Services | 3,000 | 3,000 | 3,000 |
| **12,195** | **14,460** | **23,288** | **Total - Materials & Services** | | **25,172** | **25,172** | **25,172** |
| **46,219** | **45,172** | **48,380** | **Program Total: 1531 - Records** | | **58,754** | **58,754** | **58,754** |
| **46,219** | **45,172** | **48,380** | **Department Total: 131 - City Recorder** | | **58,754** | **58,754** | **58,754** |

# City Attorney

**Fund/Fund Number:** General - 001
**Department/Department Number:** City Attorney - 141
**Department Director:** N. Robert Shields

**Description of purpose/functions of department:**
The City Attorney provides to the City a wide range of professional legal services with emphasis on the specialized field of municipal law. This includes: giving legal advice to the City Council, City Administrator, and Departments; drafting ordinances and resolutions; reviewing and preparing agreements; negotiating with employee unions; and representing the City in state and federal courts.

**Description of department, including number of personnel:**
The department consists of 2.45 FTE: the City Attorney, Assistant City Attorney, and an Executive/Legal Assistant that is shared with the City Administrator.

**Description of FY 2012-13 accomplishments:**

- Negotiated a Collective Bargaining Agreement with the Woodburn Police Association
- Negotiated a new 10 year ambulance franchise with Woodburn Ambulance
- Filed a brief in the Court of Appeals on the Urban Growth Boundary expansion
- Issued legal opinion on murals and drafted the Public Art Mural Ordinance
- Collected over $120,000 in unpaid gas tax and penalty
- Negotiated an access condition modification for Renaissance Homes development

**Description of FY 2013-14 proposed focus/goals:**

- Present oral argument in Urban Growth Boundary expansion case
- Complete negotiations on new 10 year cable television franchise with WAVE Broadband
- Complete negotiations on new franchise with Portland General Electric
- Complete negotiations on new telecommunications franchise with Data Vision
- Finish review and revision of police department LEXIPOL policies
- Continue ordinance review/revision project
- Continue to provide timely legal advice to the City Council, City Administrator and departments to enable them to achieve their goals and objectives

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | City Attorney | | | |
| 106,437 | 93,931 | 102,423 | Personnel Services | 101,792 | 101,792 | 101,792 |
| 32,849 | 36,804 | 37,575 | Materials & Services | 39,993 | 39,993 | 39,993 |
| 139,286 | 130,735 | 139,998 | City Attorney Total | 141,785 | 141,785 | 141,785 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 141 - City Attorney | | | | |
| | | | **Program:** 1411 - Legal | | | | |
| | | | Personnel Services | | | | |
| 76,788 | 66,514 | 68,057 | 5111 | Regular Wages | 64,552 | 64,552 | 64,552 |
| 27 | 24 | 29 | 5211 | OR Workers' Benefit | 26 | 26 | 26 |
| 5,603 | 4,809 | 5,206 | 5212 | Social Security | 4,756 | 4,756 | 4,756 |
| 8,072 | 6,190 | 9,205 | 5213 | Med, Den, Life Ins. | 13,072 | 13,072 | 13,072 |
| 15,252 | 15,399 | 18,357 | 5214 | Retirement | 18,141 | 18,141 | 18,141 |
| 296 | 257 | 274 | 5215 | Long Term Disability Ins | 267 | 267 | 267 |
| 222 | 592 | 1,123 | 5216 | Unemployment Insurance | 839 | 839 | 839 |
| 177 | 147 | 172 | 5217 | Life Insurance | 139 | 139 | 139 |
| **106,437** | **93,932** | **102,423** | **Total - Personnel Services** | | **101,792** | **101,792** | **101,792** |
| | | | Materials & Services | | | | |
| 6,529 | 7,468 | 8,500 | 5314 | Books | 8,000 | 8,000 | 8,000 |
| 971 | 390 | 700 | 5319 | Other Office Supplies | 700 | 700 | 700 |
| - | 2,033 | 3,000 | 5412 | Legal | 3,000 | 3,000 | 3,000 |
| - | 735 | - | 5419 | Other Professional Serv | - | - | - |
| 1,086 | 1,292 | 1,700 | 5421 | Telephone/Data | 1,700 | 1,700 | 1,700 |
| 76 | 41 | 200 | 5422 | Postage | 200 | 200 | 200 |
| 8,288 | 7,860 | 6,701 | 5428 | IS Support | 9,450 | 9,450 | 9,450 |
| 1,214 | 641 | - | 5431 | Lodging | - | - | - |
| 89 | 13 | - | 5432 | Meals | - | - | - |
| 525 | 361 | - | 5433 | Mileage | - | - | - |
| 287 | 203 | - | 5434 | Airfare | - | - | - |
| 9,193 | 11,499 | 7,874 | 5448 | Internal Rent | 7,543 | 7,543 | 7,543 |
| - | - | 200 | 5471 | Equipment Repair & Maint | 200 | 200 | 200 |
| 1,959 | 1,929 | 2,500 | 5491 | Dues & Subscriptions | 2,500 | 2,500 | 2,500 |
| 2,406 | 2,200 | 5,700 | 5492 | Registrations/Tuitions | 6,500 | 6,500 | 6,500 |
| 225 | 140 | 500 | 5495 | Court Costs | 200 | 200 | 200 |
| **32,849** | **36,804** | **37,575** | **Total - Materials & Services** | | **39,993** | **39,993** | **39,993** |
| **139,286** | **130,735** | **139,998** | **Program Total: 1411 - Legal** | | **141,785** | **141,785** | **141,785** |
| **139,286** | **130,735** | **139,998** | **Department Total: 141 - City Attorney** | | **141,785** | **141,785** | **141,785** |

# Finance

**Fund/Fund Number:** General - 001
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
The Finance Department provides coordination and direction of the accounting and financial management services of the City. This includes, but is not limited to, directing, monitoring and controlling an effective financial accounting system, controlling the assets and financial operations of the City and providing a framework for financial planning and analysis to support the operation and management of all City departments.

The Finance Department also processes and maintains the City's general ledger, utility billing, accounts receivable, accounts payable, fixed assets and payroll systems. In addition, the Finance Department functions as a 'financial services' provider to the City's departments as needed (for example assisting in procuring new financing packages, project accounting, etc.)

**Description of department, including number of personnel:**
The department consists of eight staff members, including one director and one manager, who are responsible for carrying the duties listed above.

**Description of FY 2012-13 accomplishments:**

- Centralized cash receipting for Municipal Court & Finance to one window within City Hall
- Received GFOA Distinguished Budget Award for FY 2012-13 document
- Implemented position budgeting to project personnel costs for FY 2013-14 budget

**Description of FY 2013-14 proposed focus/goals:**

- Continued staff training for improvements to systems, customer service and internal controls
- Cross training of finance staff to allow for 1 full time Municipal Court Clerk
- Pursue the implementation of project accounting
- Complete first-ever master procedure manual for entire department
- Submit FY 2013-14 Budget for 2nd GFOA award
- Continue to research possibility of on-line bill payment solutions for utilities
- Begin General Ledger cleanup process that will include removing unused Programs and departments to establish efficiencies in almost every facet of the department
- Centralize accounting function of city finances including using a new Accounts Receivable module within existing software
- Implement a new time and attendance software city-wide

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Finance | | | |
| 104,785 | 114,016 | 99,456 | Personnel Services | 147,490 | 147,490 | 147,490 |
| 188,223 | 196,950 | 190,694 | Materials & Services | 130,570 | 130,570 | 130,570 |
| 293,008 | 310,966 | 290,150 | Finance Total | 278,060 | 278,060 | 278,060 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 151 - Finance | | | | |
| | | | **Program:** 1511 - Finance | | | | |
| | | | Personnel Services | | | | |
| 78,150 | 83,968 | 68,107 | 5111 | Regular Wages | 99,493 | 99,493 | 99,493 |
| 26 | 8 | - | 5121 | Overtime | - | - | - |
| 37 | 33 | 31 | 5211 | OR Workers' Benefit | 43 | 43 | 43 |
| 6,020 | 6,063 | 5,210 | 5212 | Social Security | 7,611 | 7,611 | 7,611 |
| 10,483 | 9,126 | 10,201 | 5213 | Med, Den, Life Ins. | 13,322 | 13,322 | 13,322 |
| 9,170 | 13,628 | 14,337 | 5214 | Retirement | 25,101 | 25,101 | 25,101 |
| 420 | 286 | 274 | 5215 | Long Term Disability Ins | 410 | 410 | 410 |
| 232 | 734 | 1,124 | 5216 | Unemployment Insurance | 1,294 | 1,294 | 1,294 |
| 247 | 169 | 172 | 5217 | Life Insurance | 216 | 216 | 216 |
| **104,785** | **114,016** | **99,456** | **Total - Personnel Services** | | **147,490** | **147,490** | **147,490** |
| | | | Materials & Services | | | | |
| - | 261 | 700 | 5315 | Computer Supplies | 700 | 700 | 700 |
| 9,344 | 7,094 | 8,500 | 5319 | Other Office Supplies | 8,500 | 8,500 | 8,500 |
| 28,401 | 33,600 | 35,000 | 5414 | Accounting/Auditing | 20,000 | 20,000 | 20,000 |
| 13,168 | 12,264 | 7,500 | 5419 | Other Professional Serv | 6,500 | 6,500 | 6,500 |
| 182 | 671 | 500 | 5421 | Telephone/Data | 500 | 500 | 500 |
| 1,053 | 538 | 800 | 5422 | Postage | 800 | 800 | 800 |
| 1,017 | - | - | 5424 | Advertising | - | - | - |
| 966 | 611 | 4,500 | 5427 | Training | 5,000 | 5,000 | 5,000 |
| 38,679 | 44,540 | 37,971 | 5428 | IS Support | 28,350 | 28,350 | 28,350 |
| 6,254 | 6,350 | 7,000 | 5429 | Other Communication Serv | 7,000 | 7,000 | 7,000 |
| 243 | 1,224 | 4,500 | 5439 | Other Travel | 4,500 | 4,500 | 4,500 |
| 30,228 | 41,068 | 28,123 | 5448 | Internal Rent | 26,940 | 26,940 | 26,940 |
| 500 | - | - | 5461 | Auto Insurance | - | - | - |
| 400 | - | 400 | 5462 | Employee Blanket Bond | 400 | 400 | 400 |
| 797 | 556 | 700 | 5491 | Dues & Subscriptions | 1,200 | 1,200 | 1,200 |
| - | 590 | - | 5492 | Registrations/Tuitions | - | - | - |
| 1,801 | 1,295 | 2,500 | 5493 | Printing/Binding | 2,500 | 2,500 | 2,500 |
| 55,191 | 46,289 | 52,000 | 5500 | Banking Fees & Charges | 17,680 | 17,680 | 17,680 |
| **188,223** | **196,950** | **190,694** | **Total - Materials & Services** | | **130,570** | **130,570** | **130,570** |
| **293,008** | **310,966** | **290,150** | **Program Total: 1511 - Finance** | | **278,060** | **278,060** | **278,060** |
| **293,008** | **310,966** | **290,150** | **Department Total: 151 - Finance** | | **278,060** | **278,060** | **278,060** |

# Human Resources

**Fund/Fund Number:** General - 001
**Department/Department Number:** Human Resources - 161
**Department Director:** Michael Hereford

**Description of purpose/functions of department:**
To provide centralized human resources services and responsive customer service in support of the employees, department heads and the City Administrator.

The department is responsible for a full range of comprehensive human resources services and programs to enhance the efficiency and effectiveness of the organization including: recruitment and selection, classification and compensation systems, benefit administration, ADA compliance, employee/labor relations, citywide training, personnel policy development and administration, personnel record management, and recognition.

**Description of department, including number of personnel:**
The department consists of 2 FTE: One Human Resources Director and one Assistant Human Resources Director.

**Description of FY 2012-13 accomplishments:**

- Implemented NeoGov software to improve recruiting and candidate tracking
- Developed and provided supervisor training series

**Description of FY 2013-14 proposed focus/goals:**

- Implement electronic time and attendance tracking to increase payroll automation
- Update Employee Policy Manual

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Human Resources | | | |
| 11,467 | 11,877 | 13,206 | Personnel Services | 12,585 | 12,585 | 12,585 |
| 25,009 | 58,091 | 29,079 | Materials & Services | 33,754 | 33,754 | 33,754 |
| 36,476 | 69,968 | 42,285 | Human Resources Total | 46,339 | 46,339 | 46,339 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 161 - Human Resources | | | | |
| | | | **Program:** 1611 - Risk Management | | | | |
| | | | Personnel Services | | | | |
| 8,813 | 8,335 | 8,000 | 5111 | Regular Wages | 8,446 | 8,446 | 8,446 |
| 3 | 3 | 3 | 5211 | OR Workers' Benefit | 3 | 3 | 3 |
| 640 | 629 | 612 | 5212 | Social Security | 647 | 647 | 647 |
| 930 | 1,436 | 2,743 | 5213 | Med, Den, Life Ins. | 1,233 | 1,233 | 1,233 |
| 1,016 | 1,351 | 1,664 | 5214 | Retirement | 2,093 | 2,093 | 2,093 |
| 25 | 31 | 32 | 5215 | Long Term Disability Ins | 35 | 35 | 35 |
| 26 | 75 | 132 | 5216 | Unemployment Insurance | 110 | 110 | 110 |
| 15 | 18 | 20 | 5217 | Life Insurance | 18 | 18 | 18 |
| **11,467** | **11,878** | **13,206** | **Total - Personnel Services** | | **12,585** | **12,585** | **12,585** |
| | | | Materials & Services | | | | |
| - | - | 3,000 | 5315 | Computer Supplies | 3,000 | 3,000 | 3,000 |
| 3,913 | 19,740 | 4,000 | 5319 | Other Office Supplies | 4,000 | 4,000 | 4,000 |
| 573 | - | - | 5329 | Other Operating Supplies | - | - | - |
| - | 1,629 | - | 5413 | Management | - | - | - |
| 99 | - | - | 5417 | Human Resources | - | - | - |
| 2,820 | 13,072 | 5,000 | 5419 | Other Professional Serv | 5,000 | 5,000 | 5,000 |
| - | 661 | 800 | 5421 | Telephone/Data | 800 | 800 | 800 |
| 1,134 | 20 | 200 | 5424 | Advertising | 200 | 200 | 200 |
| 8,288 | 9,350 | 4,467 | 5428 | IS Support | 9,450 | 9,450 | 9,450 |
| - | 127 | - | 5431 | Lodging | - | - | - |
| 113 | 343 | - | 5432 | Meals | - | - | - |
| 46 | 76 | - | 5433 | Mileage | - | - | - |
| 7,660 | 10,678 | 7,312 | 5448 | Internal Rent | 7,004 | 7,004 | 7,004 |
| 362 | 451 | 1,000 | 5491 | Dues & Subscriptions | 1,000 | 1,000 | 1,000 |
| - | 929 | 2,200 | 5492 | Registrations/Tuitions | 2,200 | 2,200 | 2,200 |
| - | 3 | - | 5493 | Printing/Binding | - | - | - |
| - | 1,012 | 1,100 | 5499 | Other Services | 1,100 | 1,100 | 1,100 |
| **25,009** | **58,092** | **29,079** | **Total - Materials & Services** | | **33,754** | **33,754** | **33,754** |
| **36,476** | **69,969** | **42,285** | **Program Total: 1611 - Risk Management** | | **46,339** | **46,339** | **46,339** |
| **36,476** | **69,969** | **42,285** | **Department Total: 161 - Human Resources** | | **46,339** | **46,339** | **46,339** |

# Municipal Court

**Fund/Fund Number:** General - 001
**Department/Department Number:** Municipal Court - 181
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
The City's Municipal Court provides for the adjudication of minor traffic violations, is responsible for processing all citations and violations issued by the Woodburn Police Department and is responsible for processing code violations issued by the City's Code Enforcement Department.

**Description of department, including number of personnel:**
The Municipal Court is staffed by one full time court clerk, a part-time Judge, various part time Bailiffs, and is overseen by the Accounting Manager.

**Description of FY 2012-13 accomplishments:**

- Integration into the Finance Department to provide better service to customers and better internal controls over the cash receipting function
- Implementation of a new collection agency to increase amount of revenue on stale accounts
- Adoption of a diversion program to increase revenue and efficiencies with eligible cases

**Description of FY 2013-14 proposed focus/goals:**

- Continued focus on implementation of court E-Tickets to minimize data entry
- Purging of stale court records to free up valuable time and space
- Sustained focus on cross training Finance staff members on Municipal Court process
- Search for scheduling efficiencies in arraignment & trial scheduling

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Municipal Court | | | |
| 145,679 | 168,556 | 172,963 | Personnel Services | 104,603 | 104,603 | 104,603 |
| 38,095 | 35,856 | 41,013 | Materials & Services | 33,866 | 33,866 | 33,866 |
| 3,925 | - | - | Capital Outlay | - | - | - |
| 187,699 | 204,412 | 213,976 | Municipal Court Total | 138,469 | 138,469 | 138,469 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 181 - Municipal Court | | | | |
| | | | **Program:** 1811 - Judicial | | | | |
| | | | Personnel Services | | | | |
| 85,015 | 86,845 | 86,258 | 5111 | Regular Wages | 51,951 | 51,951 | 51,951 |
| 14,622 | 22,847 | 20,286 | 5112 | Part-Time Wages | 16,368 | 16,368 | 16,368 |
| 61 | 66 | 79 | 5211 | OR Workers' Benefit | 41 | 41 | 41 |
| 7,453 | 7,791 | 8,151 | 5212 | Social Security | 5,227 | 5,227 | 5,227 |
| 26,283 | 35,388 | 35,838 | 5213 | Med, Den, Life Ins. | 17,343 | 17,343 | 17,343 |
| 11,477 | 14,156 | 19,871 | 5214 | Retirement | 12,444 | 12,444 | 12,444 |
| 297 | 304 | 428 | 5215 | Long Term Disability Ins | 223 | 223 | 223 |
| 298 | 978 | 1,758 | 5216 | Unemployment Insurance | 889 | 889 | 889 |
| 174 | 179 | 294 | 5217 | Life Insurance | 117 | 117 | 117 |
| **145,679** | **168,556** | **172,963** | **Total - Personnel Services** | | **104,603** | **104,603** | **104,603** |
| | | | Materials & Services | | | | |
| 4,350 | 3,383 | 7,000 | 5319 | Other Office Supplies | 4,500 | 4,500 | 4,500 |
| 1,222 | 368 | 2,500 | 5419 | Other Professional Serv | 2,500 | 2,500 | 2,500 |
| 118 | 105 | 150 | 5421 | Telephone/Data | 150 | 150 | 150 |
| 2,054 | 2,243 | 1,800 | 5422 | Postage | 1,800 | 1,800 | 1,800 |
| 11,051 | 10,480 | 8,934 | 5428 | IS Support | 6,300 | 6,300 | 6,300 |
| 4,834 | 4,386 | 5,000 | 5429 | Other Communication Serv | 5,000 | 5,000 | 5,000 |
| 219 | (74) | - | 5431 | Lodging | - | - | - |
| 212 | - | - | 5432 | Meals | - | - | - |
| - | 481 | - | 5439 | Other Travel | - | - | - |
| 6,000 | 3,834 | 7,000 | 5446 | Software Licenses | 5,000 | 5,000 | 5,000 |
| 7,660 | 9,856 | 6,479 | 5448 | Internal Rent | 6,466 | 6,466 | 6,466 |
| 85 | 415 | 150 | 5491 | Dues & Subscriptions | 150 | 150 | 150 |
| 289 | 379 | 2,000 | 5492 | Registrations/Tuitions | 2,000 | 2,000 | 2,000 |
| **38,095** | **35,856** | **41,013** | **Total - Materials & Services** | | **33,866** | **33,866** | **33,866** |
| | | | Capital Outlay | | | | |
| 3,925 | - | - | 5645 | Computing | - | - | - |
| **3,925** | **-** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **187,699** | **204,412** | **213,976** | **Program Total: 1811 - Judicial** | | **138,469** | **138,469** | **138,469** |
| **187,699** | **204,412** | **213,976** | **Department Total: 181 - Municipal Court** | | **138,469** | **138,469** | **138,469** |

# Police

**Fund/Fund Number:** General - 001
**Department/Department Number:** Police - 211
**Department Director:** Scott D. Russell

**Description of purpose/functions of department:**
The police program provides 24-hour-a-day, 7-days-per-week law enforcement coverage, and includes patrol, school resource, community response, traffic, investigative, drug and gang enforcement, evidence processing and storage, police records management and police administrative services.

**Description of department, including number of personnel:**
31 Sworn Police Officers
8 Civilian Support Staff

**Description of FY 2012-13 accomplishments:**

Administration

- Completed Major Records Management and Mobile Data Systems Upgrades. Beginning in spring 2012 the department began a transition to a new Records Management System operating on a Windows Server from the old system that was running on an IBM mini-mainframe since 1992. This was done simultaneously with NORCOM's transition to a similar system. The process was completed with an upgrade to the Mobile Data System operating in the field during the summer months. Debugging and tweaking of the system is ongoing by the vendor, but major quality control issues were resolved this fall.

- Strategic Planning & Service Level Reviews. Staff has been completing updates to the strategic plan and conducting reviews of service levels both current and future. This is being done collaboratively through meetings with each work unit within the department, directed projects for supervisors, and planning events. The work-product is being readied for presentation to City Council in 2013.

- Department Annual Awards included four Medals of Honor and a Medal of Valor as well as numerous service awards

- Partnered with legal department in administrative and civil review of officer involved shooting case.

- Assisted Legal and HR Departments with negotiations on a new collective bargaining agreement with Woodburn Police Association.

- Assisted NORCOM with negotiations on dispatch center consolidations

Support Division

- Numerous Major Crime Investigations Completed. Major crime investigations undertaken and completed this year included a Gang Homicide Investigation on Hardcastle Ave., The Woodburn High School Arson case, the Officer Involved Shooting case on N. Fifth Street, and a high profile case of a priest accused of sex abuse, a gang shooting at Stonehenge and several other major persons crime cases.

- Increased "Drug House" Enforcement. Beginning with a longtime problem house on Wilson St. and including numerous problem drug houses throughout the City investigators were able to obtain search warrants and shut down properties that were causing livability problems.

- New Tall Grass Enforcement Method. Given the limited resources available to pay for cutting problem grass properties staff worked to prioritize those with the greatest livability impact, and to aggressively seek property owner resolution. These increased efforts led to a significant reduction in the amount and size of contract cuts required.

- Citizen Police Academy. Staff conducted another successful Citizen Police Academy that included citizens and business owners from the community. The six week program continues to be popular with all who attend and gain extra insight into the local criminal justice system.

- GREAT! Gang Resistance Education began operating in afterschool clubs this year and we were able to expand the number and variety of children served.

Patrol Division

- K-9 Teams Expanded Abilities and Narcotics K-9 Team Deployed. With the generous support of our community, the City has successfully trained and deployed a Narcotics K-9 team joining the two Patrol K-9 teams. The Narcotics K-9 has already had several significant recoveries of drugs. Two of our three K9 handlers and their dogs hosted and participated in a TAC Dogs course. This course teaches the handlers and their dogs how to work in a high stress environment. Additionally the skills taught to the handlers provide a significant way of controlling their dogs without the use of a leash at all times. To date, both of the WPD handler's that attended this course are using the control technique and have seen significant gains in control and ability in their dogs. With the growth of the Canine unit (Three Dogs) the need for an accurate, consistent reporting system was paramount. In 2012 WPD purchased and has been using the K.A.T.S. (K9 Activity Tracking System). The use of the program provides the handler, department, city the ability to track any number of areas as well as integrate networking systems with other K9 units that use the same system.

- Added Tactical Services Unit (TSU) Capabilities. Two members of the TSU completed a Scout/Sniper school and qualified to operate as perimeter operators to help control tactical situations from distance. These members augment the team made up of Woodburn, Hubbard, and Mt. Angel police officers. TSU Medics also hosted the Tactical Combat Casualty Care (TCCC) course for area officers. This course is designed to provide the individual officer the skills necessary to effectively treat traumatic injuries that can and do occur not only on the battlefield, but in police operations. This course was taught by Army Special Forces Sergeant's out of Washington State. All of these capabilities were tested throughout the year but especially on December 11, 2012 when TSU responded to the Clackamas Town Center to lend any assistance required during an Active Shooter incident that ultimately left three dead (one being the shooter) and one critically wounded. Upon arrival at the location TSU, along with OSP SWAT, FBI SWAT, and PPB SERT conducted high risk clearing of the entire CTC. All told, these units cleared over 1 million square feet of space while having to be 100% prepared to engage unknown threats, or rescue civilians still hiding within the CTC. After three hours of conducting this clearing work TSU and the other tactical teams completed the mission. With the lessons learned from this incident, WPD has began implementing and updating our response plans as well as continue to be a leader in our field to provide innovative ways to make our city safe.

- Expanded Local Partnerships. Our team worked to develop resources from local agencies. These partnerships were seen in action during the Woodburn High School Fire response and at other times throughout the year.

- Increased Training. The City increased the level of advanced training for supervisors and detectives, as well as obtained instructor status for several officers in required training areas. This allows us to conduct much of our state mandated in-service training in house.

- District Community Meetings/Community Outreach. District Meetings and increased Neighborhood Watch programs and community events including National Night Out and participation in the Historic Downtown Neighborhood Association. This year follow-ups to our Community Networking Meetings were conducted and support was provided to ongoing District Meetings.

- Personally Worn Cameras. After testing with the Traffic Unit the department deployed personally worn video cameras to the majority of patrol officers for evidence and community relations quality control. The cameras have proved invaluable in capturing events in the field and in resolving citizen complaints.

- CIT, CNU, and Mental Health Crisis. Local CIT (Crisis Intervention Team) worked with Marion County Team to address several persons in chronic mental health crisis. Developed additional officers as members of the Crisis Negotiation Unit (CNU) to support Tactical Service Unit (TSU) operations and to assist with people in mental health crisis.

- Developed emergency operational plans for active shooter situations at numerous high value target locations within Woodburn

**Description of FY 2013-14 proposed focus/goals:**

- Implement Department Strategic Plan
    - Review plan with City Council
    - Develop action items
    - Core Competency Focus:
        - Leadership at all levels
        - Continuous improvement

- Develop and manage response plans for I-5 Interchange construction
    - Participate in meetings with P/W, ODOT, and first responders
    - Develop operational plans for emergencies
    - Seek west side report writing “storefront” location
    - Evaluate and modify plans as necessary for public safety

- Maximize available police resources
    - Develop online/phone/mail-in self reporting modalities
    - Implement reduction in force (RIF) as dictated by budget
    - Implement enhanced policing functions as dictated by budget
    - Evaluate possible organizational changes
    - Make recommendations as necessary to maintain Patrol operations

- Develop plan for meeting emerging public/USDOJ expectations for law enforcement when responding to subjects in mental health crisis
    - Support operations of MCSO/SPD CIT (Crisis Intervention Team)

    - Identify local professional support
    - Attempt to locate resources to address individuals in crisis (outside of law enforcement response)
    - Evaluate alternatives for local 24-7 CIT

- IBP (Information Based Policing)
    - Continue to Integrate IBP into daily patrol/CIU operations
    - Implement "E-Briefing" project for Patrol
    - Adjust program as necessary

- Increase Citizen Involvement in Policing Districts
    - Publicize and promote an "Annual Meeting" in each district to bolster support
    - Work with Neighborhood/Community to Support District Meetings
    - Conduct ongoing training and dialogue
    - Identify and support peer leadership

- Employee Development Program
    - Work with HR Department on Evaluation improvements
    - Staff Development
        - Honor Guard Development
        - CISM cohort for buddy officers
    - "Every officer a leader" Training
    - "Service, Support & Justice for Crime Victims" Training

- Gang Reduction Program
    - Conduct Routine Local Gang Enforcement
    - Track and respond to emerging gang issues
    - Provide training for Officers / Partner Agencies / Schools / Parents
    - Operate GREAT program

- Traffic Safety Projects
    - I-5 Construction zone traffic safety projects
    - Truck Inspections
    - Neighborhood Safety
    - Targeted Accident Reduction Details
    - Special Enforcement Details

- Emergency Management
    - Develop Strategic Plan for emergency management program
    - Encourage training for all City departments
    - Emergency Operations Center Training/Exercise

- Assist Legal Department with Police Related Ordinance Review and Proposals
    - Alarms
    - Chronic Nuisance Property
    - Ordinance 1900 Violations
    - Abandoned/Foreclosed Property

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Police | | | |
| 4,307,818 | 4,592,665 | 4,855,184 | Personnel Services | 5,109,155 | 5,109,155 | 5,109,155 |
| 1,298,555 | 1,532,110 | 1,478,986 | Materials & Services | 1,425,307 | 1,425,307 | 1,425,307 |
| 54,423 | 18,769 | - | Capital Outlay | - | - | - |
| 5,660,796 | 6,143,544 | 6,334,170 | Police Total | 6,534,462 | 6,534,462 | 6,534,462 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 211 - Police | | | | |
| | | | **Program:** 2111 - Patrol | | | | |
| | | | Personnel Services | | | | |
| 22,368 | 52,786 | 1,161,032 | 5111 | Regular Wages | 2,932,358 | 2,932,358 | 2,932,358 |
| 418,064 | 408,669 | 223,539 | 5111.000 | Reg Sal Admin Wages | - | - | - |
| 1,967,490 | 2,025,982 | 1,266,752 | 5111.110 | Reg Sal Field Services Wages | - | - | - |
| 218,974 | 253,051 | 143,208 | 5111.120 | Reg Sal Support Wages | - | - | - |
| - | 4,915 | - | 5112 | Part-Time Wages | 27,312 | 27,312 | 27,312 |
| 277,376 | 237,280 | 221,500 | 5121 | Overtime | 226,241 | 226,241 | 226,241 |
| 2,853 | 1,029 | 2,208 | 5211 | OR Workers' Benefit | 1,239 | 1,239 | 1,239 |
| 221,573 | 225,464 | 228,431 | 5212 | Social Security | 240,529 | 240,529 | 240,529 |
| 585,905 | 657,653 | 735,231 | 5213 | Med, Den, Life Ins. | 747,792 | 747,792 | 747,792 |
| 544,358 | 676,113 | 804,486 | 5214 | Retirement | 873,841 | 873,841 | 873,841 |
| 9,338 | 9,877 | 12,003 | 5215 | Long Term Disability Ins | 11,893 | 11,893 | 11,893 |
| 8,711 | 26,906 | 49,270 | 5216 | Unemployment Insurance | 41,417 | 41,417 | 41,417 |
| 6,001 | 6,245 | 7,524 | 5217 | Life Insurance | 6,533 | 6,533 | 6,533 |
| **4,283,009** | **4,585,970** | **4,855,184** | **Total - Personnel Services** | | **5,109,155** | **5,109,155** | **5,109,155** |
| | | | Materials & Services | | | | |
| 22 | 540 | - | 5311 | Forms | - | - | - |
| 2,000 | 1,761 | 2,000 | 5313 | Paper | 1,000 | 1,000 | 1,000 |
| 1,494 | 1,267 | 500 | 5314 | Books | 500 | 500 | 500 |
| 7,541 | 8,000 | 8,000 | 5315 | Computer Supplies | 5,000 | 5,000 | 5,000 |
| 6,984 | 6,902 | 7,000 | 5319 | Other Office Supplies | 6,575 | 6,575 | 6,575 |
| 78,328 | 86,548 | 90,000 | 5323 | Fuel | 90,000 | 90,000 | 90,000 |
| 29,580 | 31,905 | 35,000 | 5324 | Clothing | 25,000 | 25,000 | 25,000 |
| 14,629 | 13,483 | 13,000 | 5329 | Other Operating Supplies | 11,650 | 11,650 | 11,650 |
| 13,995 | 10,711 | 14,750 | 5337 | Tires/Parts | 10,000 | 10,000 | 10,000 |
| 23,206 | 20,872 | 24,000 | 5351 | Ammunition | 21,500 | 21,500 | 21,500 |
| 4,300 | 3,748 | 2,400 | 5352 | Protective Clothing | 2,400 | 2,400 | 2,400 |
| 1,095 | 1,293 | 2,000 | 5353 | Photographic Supplies | 1,000 | 1,000 | 1,000 |
| 14,371 | 4,588 | 5,300 | 5359 | Other Police Supplies | 5,300 | 5,300 | 5,300 |
| 3,157 | 2,020 | 3,500 | 5399 | Other Supplies | 2,000 | 2,000 | 2,000 |
| - | - | 5,000 | 5412 | Legal | - | - | - |
| 13,156 | 11,653 | 22,000 | 5415 | Computer | 22,000 | 22,000 | 22,000 |
| 2,179 | 3,750 | 4,000 | 5416 | Medical | 4,000 | 4,000 | 4,000 |
| 2,187 | 5,948 | 6,000 | 5417 | Human Resources | 4,000 | 4,000 | 4,000 |
| 11,700 | 11,253 | 5,000 | 5419 | Other Professional Serv | 4,500 | 4,500 | 4,500 |
| - | - | - | 5420 | Investigation Expenses | 7,500 | 7,500 | 7,500 |
| 25,652 | 30,272 | 25,000 | 5421 | Telephone/Data | 25,000 | 25,000 | 25,000 |
| 11,872 | 6,889 | 11,000 | 5422 | Postage | 8,000 | 8,000 | 8,000 |
| 1,023 | 357 | 1,000 | 5424 | Advertising | 1,000 | 1,000 | 1,000 |
| 11,444 | 12,768 | 13,000 | 5426 | Contract Networks | 13,000 | 13,000 | 13,000 |
| 192,920 | 222,857 | 201,112 | 5428 | IS Support | 204,150 | 204,150 | 204,150 |
| 340,961 | 401,502 | 340,637 | 5429 | Other Communication Serv | 352,812 | 352,812 | 352,812 |
| 5,637 | 3,575 | 7,000 | 5431 | Lodging | 6,000 | 6,000 | 6,000 |
| 4,788 | 1,881 | 4,000 | 5432 | Meals | 3,500 | 3,500 | 3,500 |
| 366 | 496 | 250 | 5433 | Mileage | 500 | 500 | 500 |
| 864 | 1,539 | 4,000 | 5434 | Airfare | 4,000 | 4,000 | 4,000 |
| 339 | 996 | 1,000 | 5439 | Other Travel | 2,000 | 2,000 | 2,000 |
| 3,581 | 3,239 | 2,500 | 5443 | Office Equipment | 2,500 | 2,500 | 2,500 |
| 122,947 | 135,900 | 120,000 | 5444 | Vehicles | 129,600 | 129,600 | 129,600 |
| 154,854 | 189,609 | 154,279 | 5448 | Internal Rent | 164,720 | 164,720 | 164,720 |
| 900 | 626 | 900 | 5452 | Water/Sewer | 900 | 900 | 900 |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 211 - Police | | | | |
| | | | **Program:** 2111 - Patrol | | | | |
| 13,750 | - | 14,000 | 5461 | Auto Insurance | - | - | - |
| 22,200 | - | 23,000 | 5463 | Bldg/Personal Prop | - | - | - |
| - | 125,569 | 125,569 | 5464 | Workers' Comp | 98,052 | 98,052 | 98,052 |
| 49,000 | 82,289 | 82,289 | 5465 | General Liability | 93,148 | 93,148 | 93,148 |
| 23,234 | 6,386 | 12,000 | 5471 | Equipment Repair & Maint | 10,500 | 10,500 | 10,500 |
| 38,653 | 43,883 | 47,000 | 5475 | Vehicle Repair & Maint | 47,000 | 47,000 | 47,000 |
| 2,913 | 3,000 | 7,000 | 5491 | Dues & Subscriptions | 7,000 | 7,000 | 7,000 |
| 18,628 | 18,953 | 18,000 | 5492 | Registrations/Tuitions | 14,000 | 14,000 | 14,000 |
| 4,770 | 4,328 | 5,000 | 5493 | Printing/Binding | 4,000 | 4,000 | 4,000 |
| 6,095 | 3,059 | - | 5494 | Janitorial | - | - | - |
| 11,240 | 5,916 | 10,000 | 5499 | Other Services | 10,000 | 10,000 | 10,000 |
| **1,298,555** | **1,532,130** | **1,478,986** | **Total - Materials & Services** | | **1,425,307** | **1,425,307** | **1,425,307** |
| | | | Capital Outlay | | | | |
| 54,423 | 18,769 | - | 5649 | Other Equipment | - | - | - |
| **54,423** | **18,769** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **5,635,987** | **6,136,869** | **6,334,170** | **Program Total: 2111 - Patrol** | | **6,534,462** | **6,534,462** | **6,534,462** |
| | | | **Program:** 2199 - Police Administration | | | | |
| | | | Personnel Services | | | | |
| 18,019 | 4,546 | - | 5111 | Regular Wages | - | - | - |
| 6 | 1 | - | 5211 | OR Workers' Benefit | - | - | - |
| 1,385 | 350 | - | 5212 | Social Security | - | - | - |
| 2,295 | 530 | - | 5213 | Med, Den, Life Ins. | - | - | - |
| 2,945 | 1,202 | - | 5214 | Retirement | - | - | - |
| 67 | 17 | - | 5215 | Long Term Disability Ins | - | - | - |
| 53 | 40 | - | 5216 | Unemployment Insurance | - | - | - |
| 40 | 10 | - | 5217 | Life Insurance | - | - | - |
| **24,809** | **6,695** | **-** | **Total - Personnel Services** | | **-** | **-** | **-** |
| | | | Materials & Services | | | | |
| - | (20) | - | 5491 | Dues & Subscriptions | - | - | - |
| **-** | **(20)** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **24,809** | **6,675** | **-** | **Program Total: 2199 - Police Administration** | | **-** | **-** | **-** |
| **5,660,796** | **6,143,544** | **6,334,170** | **Department Total: 211 - Police** | | **6,534,462** | **6,534,462** | **6,534,462** |

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# Library

**Fund/Fund Number:** General - 001
**Department/Department Number:** Library - 311
**Department Director:** Jim Row

**Description of purpose/functions of department:**
The Library offers materials and services to the residents of Woodburn and the surrounding rural areas. The Library features a collection of roughly 75,000 volumes in a variety of print and electronic formats, and circulates them locally and throughout Polk, Yamhill and Marion Counties via its membership in the Chemeketa Cooperative Regional Library Service. Library operations focus on two main areas: the processing, handling, and circulation of books, magazines, DVDs, and other library materials; and the selection of materials, provision of ready-reference and research support, and the delivery of programs and other content. The Library division is led by the Library Manager.

**Description of department, including number of personnel:**
The Library is staffed by both full and part time employees (9.5 FTE), including the Library Manager and four full-time program leads (Adult Services Librarian, Youth Services Librarian, Technical Services Library Associate, Circulation Library Assistant) and numerous part-time Librarians, Library Assistants, and Library Pages.

**Description of FY 2012-13 accomplishments:**
In the last fiscal year, the Library delivered materials, programs and services to more than 178,200 people and circulated approximately 165,000 items from its collections. Almost 9,400 people attended a Library program, more than 48,000 people used a Library Internet computer, and almost 27,000 people asked a question at the reference desk. Several of these measurements declined compared to the prior year due to the reduction in open hours.

**Description of FY 2013-14 proposed focus/goals:**

- Update Library policies, including creation of a Woodburn Public Library specific circulation policy manual and a division-specific employee manual.
- Enhance library building, including cosmetic improvements to Carnegie and Multi-purpose rooms, installation of a permanent library history display, and cost-neutral establishment of a coffee concession
- Create online portal for City historic photograph collection

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Library | | | |
| 662,367 | 651,736 | 619,230 | Personnel Services | 557,426 | 557,426 | 557,426 |
| 398,663 | 388,704 | 367,867 | Materials & Services | 356,060 | 356,060 | 356,060 |
| 1,061,030 | 1,040,440 | 987,097 | Library Total | 913,486 | 913,486 | 913,486 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 311 - Library | | | | |
| | | | **Program:** 3111 - Childrens Services | | | | |
| | | | Materials & Services | | | | |
| 3,000 | 3,726 | 4,000 | 5342.001 | Juvenile Fiction | 3,000 | 3,000 | 3,000 |
| 6,300 | 5,024 | 5,300 | 5342.002 | Juvenile Easy | 3,800 | 3,800 | 3,800 |
| 2,700 | 2,700 | 2,700 | 5342.003 | Juvenile Non Fiction | 2,700 | 2,700 | 2,700 |
| 4,000 | 4,000 | 5,000 | 5342.005 | Young Adult | 4,000 | 4,000 | 4,000 |
| 2,500 | 2,241 | 2,500 | 5343 | Foreign Language Material | 2,500 | 2,500 | 2,500 |
| 675 | 478 | 675 | 5345.001 | Audio | 675 | 675 | 675 |
| 1,610 | 568 | 950 | 5345.002 | Visual | 950 | 950 | 950 |
| 4,398 | 4,505 | 4,516 | 5347 | Program Supplies | 4,516 | 4,516 | 4,516 |
| 2,150 | 2,055 | 2,150 | 5348 | Periodicals | 2,150 | 2,150 | 2,150 |
| **27,333** | **25,297** | **27,791** | **Total - Materials & Services** | | **24,291** | **24,291** | **24,291** |
| **27,333** | **25,297** | **27,791** | **Program Total: 3111 - Childrens Services** | | **24,291** | **24,291** | **24,291** |
| | | | **Program:** 3121 - Adult Services | | | | |
| | | | Materials & Services | | | | |
| 11,095 | 17,092 | 13,095 | 5341.001 | Fiction | 15,095 | 15,095 | 15,095 |
| 9,644 | 10,724 | 13,790 | 5341.002 | Non Fiction | 7,790 | 7,790 | 7,790 |
| 6,100 | 5,596 | 6,100 | 5343 | Foreign Language Material | 5,100 | 5,100 | 5,100 |
| 9,000 | 4,990 | 7,000 | 5344 | Large Print Materials | 6,000 | 6,000 | 6,000 |
| 3,300 | 3,292 | 5,300 | 5344.003 | Audiobooks | 5,300 | 5,300 | 5,300 |
| 4,624 | 7,730 | 8,825 | 5345 | Audio Video Materials | 9,825 | 9,825 | 9,825 |
| 3,201 | - | - | 5345.002 | Visual | - | - | - |
| 3,562 | 1,828 | 1,035 | 5347 | Program Supplies | 2,035 | 2,035 | 2,035 |
| - | - | 5,175 | 5347.001 | Program Supplies - Music in the Parl | 5,175 | 5,175 | 5,175 |
| 4,880 | 2,281 | 3,280 | 5348 | Periodicals | 3,380 | 3,380 | 3,380 |
| **55,406** | **53,533** | **63,600** | **Total - Materials & Services** | | **59,700** | **59,700** | **59,700** |
| **55,406** | **53,533** | **63,600** | **Program Total: 3121 - Adult Services** | | **59,700** | **59,700** | **59,700** |
| | | | **Program:** 3131 - Technical Services | | | | |
| | | | Materials & Services | | | | |
| 12,928 | 8,957 | 9,000 | 5399 | Other Supplies | 6,000 | 6,000 | 6,000 |
| **12,928** | **8,957** | **9,000** | **Total - Materials & Services** | | **6,000** | **6,000** | **6,000** |
| **12,928** | **8,957** | **9,000** | **Program Total: 3131 - Technical Services** | | **6,000** | **6,000** | **6,000** |
| | | | **Program:** 3199 - Library Administration | | | | |
| | | | Personnel Services | | | | |
| 348,708 | 328,812 | 268,039 | 5111 | Regular Wages | 270,918 | 270,918 | 270,918 |
| 160,973 | 148,089 | 137,325 | 5112 | Part-Time Wages | 127,726 | 127,726 | 127,726 |
| 4 | - | - | 5121 | Overtime | - | - | - |
| 348 | 318 | 303 | 5211 | OR Workers' Benefit | 285 | 285 | 285 |
| 37,934 | 35,462 | 62,253 | 5212 | Social Security | 30,478 | 30,478 | 30,478 |
| 62,795 | 66,582 | 54,462 | 5213 | Med, Den, Life Ins. | 49,066 | 49,066 | 49,066 |
| 47,992 | 66,247 | 88,714 | 5214 | Retirement | 71,992 | 71,992 | 71,992 |
| 1,319 | 1,220 | 864 | 5215 | Long Term Disability Ins | 1,167 | 1,167 | 1,167 |
| 1,504 | 4,284 | 6,689 | 5216 | Unemployment Insurance | 5,183 | 5,183 | 5,183 |
| 791 | 721 | 581 | 5217 | Life Insurance | 611 | 611 | 611 |
| **662,367** | **651,736** | **619,230** | **Total - Personnel Services** | | **557,426** | **557,426** | **557,426** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Materials & Services | | | | |
| 7,478 | 8,480 | 2,500 | 5399 | Other Supplies | 2,500 | 2,500 | 2,500 |
| 1,391 | 2,876 | 1,415 | 5419 | Other Professional Serv | 1,415 | 1,415 | 1,415 |
| 2,781 | 3,287 | 2,590 | 5421 | Telephone/Data | 3,590 | 3,590 | 3,590 |
| 3,218 | 313 | 230 | 5422 | Postage | 1,230 | 1,230 | 1,230 |
| 611 | 483 | 633 | 5424 | Advertising | 633 | 633 | 633 |
| 91,171 | 94,321 | 80,410 | 5428 | IS Support | 100,800 | 100,800 | 100,800 |
| 215 | 197 | 300 | 5432 | Meals | 300 | 300 | 300 |
| 142 | 186 | 200 | 5433 | Mileage | 200 | 200 | 200 |
| 1,405 | 1,497 | - | 5439 | Other Travel | 1,500 | 1,500 | 1,500 |
| 1,900 | 2,011 | 400 | 5443 | Office Equipment | 2,400 | 2,400 | 2,400 |
| 170,810 | 145,026 | 115,560 | 5448 | Internal Rent | 117,145 | 117,145 | 117,145 |
| 5,500 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| - | 12,683 | 12,683 | 5464 | Workers' Comp | 9,904 | 9,904 | 9,904 |
| 4,500 | 15,985 | 15,985 | 5465 | General Liability | 12,482 | 12,482 | 12,482 |
| 3,693 | 572 | - | 5471 | Equipment Repair & Maint | 3,850 | 3,850 | 3,850 |
| 267 | 11,490 | 700 | 5472 | Buildings Repairs & Maint | 2,100 | 2,100 | 2,100 |
| 2,083 | - | 31,350 | 5472.001 | Fixture Repair | 3,500 | 3,500 | 3,500 |
| 322 | 214 | 500 | 5491 | Dues & Subscriptions | 400 | 400 | 400 |
| 945 | 603 | 1,020 | 5492 | Registrations/Tuitions | 1,120 | 1,120 | 1,120 |
| 4,564 | 693 | 1,000 | 5499.001 | Reg Lib Sv | 1,000 | 1,000 | 1,000 |
| **302,995** | **300,917** | **267,476** | **Total - Materials & Services** | | **266,069** | **266,069** | **266,069** |
| **965,362** | **952,653** | **886,706** | **Program Total: 3199 - Library Administration** | | **823,495** | **823,495** | **823,495** |
| **1,061,030** | **1,040,440** | **987,097** | **Department Total: 311 - Library** | | **913,486** | **913,486** | **913,486** |

Materials & Services were reduced $20,000 for the library, as a cost saving measure. These savings reflected a decrease in the purchase of new materials in multiple programs.

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# Recreation

**Fund/Fund Number:** General - 001
**Department/Department Number:** Recreation - 421
**Department Director:** Jim Row

**Description of purpose/functions of department:**
Recreation Department offers community-wide recreational opportunities including after school programs, youth and adult sports, community events, mentoring and youth leadership programs, summer day camp, active adult trips, and oversees the operation of the Woodburn Historical Museum.

**Description of department, including number of personnel:**
The division consists of 1 full-time Recreation Manager and over 30 part time and seasonal staff that directly supervise programs, activities, and sports.

**Description of FY 2012-13 accomplishments:**

- Successfully implemented Woodburn Summer Nights Sponsorship program generating over $10,000 in new revenue.
- Received over $2,600 from National Police Activities League Grants to support Mentoring programs.
- Received AmeriCorps grant that provides one FTE for 11 months. City's match is $9,000.
- Received $1,000 Woodburn Together mini-grant to fund recreation scholarships.
- Received $1,000 Woodburn Together mini-grant to fund Gang Resistance Education and Training (GREAT) recreation staffing and supplies.
- Launched new programs: Mother-Son Bowling Event, Doggy Easter Treat Hunt, and Community Education Classes.

**Description of FY 2013-14 proposed focus/goals:**

- Explore opportunities to expand program development staffing with the objective of continue the recreation program expansion especially in arts and culture.
- Continue to be involved in after school program sustainability projects with the local sustainability team and Boys & Girls Club
- Continue to develop state-wide partnerships within ORPA, SPRINT, and ORASK
- Continue to grow sponsorship programs including the Recreation & Aquatic Scholarship Fund.
- Analyze adult fee based programs to ensure their sustainability with a goal of generating 30% revenue over expenditures.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Recreation | | | |
| 232,764 | 213,075 | 290,437 | Personnel Services | 248,670 | 248,670 | 248,670 |
| 257,662 | 178,963 | 187,688 | Materials & Services | 162,960 | 162,960 | 162,960 |
| 490,426 | 392,038 | 478,125 | Recreation Total | 411,630 | 411,630 | 411,630 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 421 - Recreation | | | | |
| | | | Materials & Services | | | | |
| | | | **Program:** 7423 - Teen Programs | | | | |
| | | | Personnel Services | | | | |
| - | 4 | - | 5211 | OR Workers' Benefit | - | - | - |
| - | 278 | - | 5212 | Social Security | - | - | - |
| - | 33 | - | 5216 | Unemployment Insurance | - | - | - |
| **-** | **315** | **-** | **Total - Personnel Services** | | **-** | **-** | **-** |
| | | | Materials & Services | | | | |
| 1,920 | 2,912 | - | 5419.404 | PAL Grant | - | - | - |
| **1,920** | **2,912** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **1,920** | **3,227** | **-** | **Program Total: 7423 - Teen Programs** | | **-** | **-** | **-** |
| | | | **Program:** 7424 - Summer Day Camp | | | | |
| | | | Materials & Services | | | | |
| (18) | - | - | 5329.401 | Program Supplies-Youth | - | - | - |
| - | (195) | - | 5419.402 | Contract Services-Youth | - | - | - |
| **(18)** | **(195)** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **(18)** | **(195)** | **-** | **Program Total: 7424 - Summer Day Camp** | | **-** | **-** | **-** |
| | | | **Program:** 7429 - Rec Administration | | | | |
| | | | Personnel Services | | | | |
| 75,497 | 70,386 | 86,604 | 5111 | Regular Wages | 75,847 | 75,847 | 75,847 |
| 1,790 | - | - | 5112 | Part-Time Wages | 12,212 | 12,212 | 12,212 |
| 4,819 | 4,754 | 6,530 | 5112.010 | Youth Sports | 7,771 | 7,771 | 7,771 |
| 27,398 | 16,291 | 21,428 | 5112.020 | Adult Sports | 21,303 | 21,303 | 21,303 |
| 20,245 | 18,400 | 27,192 | 5112.040 | Summer Day Camp | 19,293 | 19,293 | 19,293 |
| 56,292 | 54,654 | 72,831 | 5112.050 | After School Club | 49,168 | 49,168 | 49,168 |
| 11 | - | - | 5112.060 | Arts & Culture | 1,669 | 1,669 | 1,669 |
| 1,031 | 344 | 916 | 5112.070 | Active Adult | 954 | 954 | 954 |
| - | 441 | - | 5121 | Overtime | - | - | - |
| 293 | 176 | 646 | 5211 | OR Workers' Benefit | 182 | 182 | 182 |
| 15,313 | 13,775 | 17,060 | 5212 | Social Security | 14,596 | 14,596 | 14,596 |
| 16,384 | 16,907 | 20,957 | 5213 | Med, Den, Life Ins. | 18,875 | 18,875 | 18,875 |
| 12,534 | 14,590 | 32,027 | 5214 | Retirement | 23,844 | 23,844 | 23,844 |
| 352 | 267 | 348 | 5215 | Long Term Disability Ins | 312 | 312 | 312 |
| 595 | 1,615 | 3,680 | 5216 | Unemployment Insurance | 2,481 | 2,481 | 2,481 |
| 210 | 159 | 218 | 5217 | Life Insurance | 163 | 163 | 163 |
| **232,764** | **212,760** | **290,437** | **Total - Personnel Services** | | **248,670** | **248,670** | **248,670** |
| | | | Materials & Services | | | | |
| 18,189 | 15,564 | 16,000 | 5329.100 | Events | 15,000 | 15,000 | 15,000 |
| 17,715 | 16,972 | 21,000 | 5329.200 | Youth Sports | 15,000 | 15,000 | 15,000 |
| 7,400 | 12,500 | 9,000 | 5329.300 | Adult Sports | 9,000 | 9,000 | 9,000 |
| 11,774 | 3,856 | 3,600 | 5329.400 | Summer Day Camp | 4,600 | 4,600 | 4,600 |
| 71,835 | - | - | 5329.405 | Fiesta Services | - | - | - |
| 14,965 | - | - | 5329.410 | Wbn Reads Grant | - | - | - |
| 5,382 | 759 | 1,000 | 5329.500 | After School Club | 1,000 | 1,000 | 1,000 |
| 24,704 | 21,850 | 24,892 | 5329.600 | Rec Admin | 24,142 | 24,142 | 24,142 |
| 254 | - | 2,500 | 5329.700 | Arts & Culture | 2,500 | 2,500 | 2,500 |
| 11,621 | 10,914 | 7,000 | 5329.800 | Active Adult | 7,000 | 7,000 | 7,000 |
| 3,543 | 2,575 | 2,500 | 5329.900 | Museum | 2,500 | 2,500 | 2,500 |
| - | - | - | 5409.582 | Garage Services | 750 | 750 | 750 |
| - | 1,839 | - | 5419 | Other Professional Serv | - | - | - |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** | 421 - Recreation | | | |
| 34,224 | 36,097 | 56,700 | 5419.101 | Contract Svcs Teen Center | 50,000 | 50,000 | 50,000 |
| 23,105 | 26,407 | 14,000 | 5419.404 | PAL Grant | - | - | - |
| 11,051 | 15,720 | 13,402 | 5428 | IS Support | 18,900 | 18,900 | 18,900 |
| - | 4,903 | 4,903 | 5464 | Workers' Comp | 3,829 | 3,829 | 3,829 |
| - | 6,288 | 11,191 | 5465 | General Liability | 8,739 | 8,739 | 8,739 |
| **255,760** | **176,245** | **187,688** | **Total - Materials & Services** | | **162,960** | **162,960** | **162,960** |
| **488,524** | **389,005** | **478,125** | **Program Total: 7429 - Rec Administration** | | **411,630** | **411,630** | **411,630** |
| **490,426** | **392,036** | **478,125** | **Department Total: 421 - Recreation** | | **411,630** | **411,630** | **411,630** |

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# Aquatics Center

**Fund/Fund Number:** General - 001
**Department/Department Number:** Aquatic Center – 431
**Department Director:** Jim Row

**Description of purpose/functions of department:**
The Woodburn Aquatic Center offers fitness, recreational, and learn to swim programs for individuals of all ages to the Woodburn community and visitors. Facility amenities include a ten lane swimming pool with water slide, rope swing, group exercise room, party rental room, basketball hoop, wading pool, spa, fitness equipment, and saunas.

**Description of department, including number of personnel:**
One full-time position leads staff of 25-40 part-time employees

**Description of FY 2012-13 accomplishments:**

- Completed several successful marketing promotions
- Increased revenue considerably; through February, revenues up nearly 25%
- Invested nearly $30,000 in equipment maintenance and repair

**Description of FY 2013-14 proposed focus/goals:**

- Achieve a 50% cost recovery rate or higher to increase sustainability
- Continue to improve efficiencies to reduce expenses
- Increase revenue through strategic marketing planning & programming

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Aquatics Center | | | |
| 280,176 | 201,487 | 257,760 | Personnel Services | 272,732 | 272,732 | 272,732 |
| 390,313 | 257,085 | 254,279 | Materials & Services | 220,295 | 220,295 | 220,295 |
| 670,489 | 458,572 | 512,039 | Aquatics Center Total | 493,027 | 493,027 | 493,027 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 431 - Aquatics | | | | |
| | | | **Program:** 7416 - Concessions | | | | |
| | | | Materials & Services | | | | |
| (45) | - | - | 5391 | Inventory Stock | - | - | - |
| **(45)** | **-** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **(45)** | **-** | **-** | **Program Total: 7416 - Concessions** | | **-** | **-** | **-** |
| | | | **Program:** 7419 - Aquatics Admininstration | | | | |
| | | | Personnel Services | | | | |
| 71,006 | 41,618 | 45,135 | 5111 | Regular Wages | 48,190 | 48,190 | 48,190 |
| 40,742 | 21,868 | 31,000 | 5112.011 | Instruction Wages | 29,661 | 29,661 | 29,661 |
| 95,801 | 99,673 | 115,000 | 5112.012 | Lifeguarding Wages | 79,381 | 79,381 | 79,381 |
| 25,623 | 754 | - | 5112.013 | Cashiering Wages | - | - | - |
| 1,356 | - | 10,000 | 5112.014 | Administration Wages | 22,195 | 22,195 | 22,195 |
| - | 6,752 | 7,000 | 5112.015 | Custodial Wages | - | - | - |
| - | - | 1,000 | 5112.016 | Water Fitness Instructor Wages | 12,373 | 12,373 | 12,373 |
| - | - | - | 5112.017 | Head Lifeguard Wages | 27,200 | 27,200 | 27,200 |
| 10 | - | - | 5121 | Overtime | - | - | - |
| 277 | 225 | 493 | 5211 | OR Workers' Benefit | 279 | 279 | 279 |
| 17,916 | 12,852 | 12,786 | 5212 | Social Security | 16,754 | 16,754 | 16,754 |
| 10,358 | 7,108 | 17,864 | 5213 | Med, Den, Life Ins. | 13,336 | 13,336 | 13,336 |
| 16,077 | 8,901 | 14,429 | 5214 | Retirement | 20,207 | 20,207 | 20,207 |
| 196 | 129 | 181 | 5215 | Long Term Disability Ins | 202 | 202 | 202 |
| 697 | 1,527 | 2,758 | 5216 | Unemployment Insurance | 2,847 | 2,847 | 2,847 |
| 118 | 79 | 114 | 5217 | Life Insurance | 107 | 107 | 107 |
| **280,176** | **201,487** | **257,760** | **Total - Personnel Services** | | **272,732** | **272,732** | **272,732** |
| | | | Materials & Services | | | | |
| 2,052 | 1,690 | 2,000 | 5326 | Safety/Medicines | 800 | 800 | 800 |
| 11,049 | 14,855 | 14,500 | 5327 | Chemicals | 13,000 | 13,000 | 13,000 |
| 7,768 | 9,577 | 8,500 | 5329 | Other Operating Supplies | 16,500 | 16,500 | 16,500 |
| - | - | - | 5390 | Merchandise | 8,000 | 8,000 | 8,000 |
| 20,917 | 8,558 | 14,500 | 5391 | Inventory Stock | 8,000 | 8,000 | 8,000 |
| 17,395 | 8,107 | 10,000 | 5399 | Other Supplies | - | - | - |
| 122,806 | 62,468 | 30,000 | 5419 | Other Professional Serv | 20,000 | 20,000 | 20,000 |
| - | 282 | 1,000 | 5421 | Telephone/Data | 800 | 800 | 800 |
| 9,681 | 9,207 | 11,000 | 5424 | Advertising | 5,000 | 5,000 | 5,000 |
| 4,011 | 5,523 | 6,500 | 5427 | Training | 6,500 | 6,500 | 6,500 |
| 11,051 | 5,540 | 4,467 | 5428 | IS Support | 6,300 | 6,300 | 6,300 |
| 177,552 | - | - | 5448 | Internal Rent | - | - | - |
| - | 36,437 | 38,500 | 5451 | Natural Gas | 38,000 | 38,000 | 38,000 |
| - | 58,233 | 60,000 | 5453 | Electricity | 60,000 | 60,000 | 60,000 |
| - | 1,368 | 1,500 | 5454 | Solid Waste Disposal | 1,200 | 1,200 | 1,200 |
| - | 3,843 | 3,843 | 5464 | Workers' Comp | 3,001 | 3,001 | 3,001 |
| - | 9,469 | 9,469 | 5465 | General Liability | 7,394 | 7,394 | 7,394 |
| - | 21,246 | 37,500 | 5471 | Equipment Repair & Maint | 25,000 | 25,000 | 25,000 |
| 1,148 | 684 | 1,000 | 5491 | Dues & Subscriptions | 800 | 800 | 800 |
| 4,926 | - | - | 5499 | Other Services | - | - | - |
| **390,358** | **257,085** | **254,279** | **Total - Materials & Services** | | **220,295** | **220,295** | **220,295** |
| **670,534** | **458,572** | **512,039** | **Program Total: 7419 - Aquatics Admininstration** | | **493,027** | **493,027** | **493,027** |
| **670,489** | **458,572** | **512,039** | **Department Total: 431 - Aquatics** | | **493,027** | **493,027** | **493,027** |

## Retired and Senior Volunteer Program (RSVP)

**Fund/Fund Number:** General - 001
**Department/Department Number:** RSVP - 481
**Department Director:** Jim Row

**Description of purpose/functions of department:**
This program creates meaningful volunteer opportunities for individuals aged 55 and older to contribute their skills and experience in their community through volunteer service. The Retired and Senior Volunteer Program recruits program participants, develops volunteer worksites, and orients volunteers. The RSVP program is funded with a grant from the Corporation for National and Community Service and requires a 30% local match.

**Description of department, including number of personnel:**
The department will be supported by the Community Relations Officer for .5 FTE in FY 2013-14. There was a part-time project manager in prior years.

**Description of FY 2013-14 proposed focus/goals:**

- Maintain current level of volunteers in our focus areas of Healthy Futures, Economic Development, & Education; with the recruitment of additional volunteers for placement sites within those focus areas.
- Remain in compliance with all grant requirements to maintain current level of federal funding.
- Develop additional volunteer placement site opportunities within the focus areas.
- Recruit new RSVP volunteers to the program in support of placement sites in our focus areas.

**Description of major difference(s) between FY 2011-12 and FY 2013-14:**
RSVP is a separate fund through FY 2012-13, but will be merged into the General Fund in FY 2013-14. See RSVP Fund – 138 on page 149 for information on prior years.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | RSVP | | | |
| - | - | - | Personnel Services | 55,922 | 55,922 | 55,922 |
| - | - | - | Materials & Services | 12,660 | 12,660 | 12,660 |
| - | - | - | RSVP Total | 68,582 | 68,582 | 68,582 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 481 - RSVP | | | | |
| | | | Personnel Services | | | | |
| - | - | - | 5111 | Regular Wages | 38,011 | 38,011 | 38,011 |
| - | - | - | 5112 | Part-Time Wages | 1 | 1 | 1 |
| - | - | - | 5211 | OR Workers' Benefit | 19 | 19 | 19 |
| - | - | - | 5212 | Social Security | 2,910 | 2,910 | 2,910 |
| - | - | - | 5213 | Med, Den, Life Ins. | 4,629 | 4,629 | 4,629 |
| - | - | - | 5214 | Retirement | 9,615 | 9,615 | 9,615 |
| - | - | - | 5215 | Long Term Disability Ins | 158 | 158 | 158 |
| - | - | - | 5216 | Unemployment Insurance | 496 | 496 | 496 |
| - | - | - | 5217 | Life Insurance | 83 | 83 | 83 |
| **-** | **-** | **-** | **Total - Personnel Services** | | **55,922** | **55,922** | **55,922** |
| | | | Materials & Services | | | | |
| - | - | - | 5319 | Other Office Supplies | 2,000 | 2,000 | 2,000 |
| - | - | - | 5329 | Other Operating Supplies | 1,000 | 1,000 | 1,000 |
| - | - | - | 5421 | Telephone/Data | 254 | 254 | 254 |
| - | - | - | 5422 | Postage | 200 | 200 | 200 |
| - | - | - | 5428 | IS Support | 3,150 | 3,150 | 3,150 |
| - | - | - | 5433 | Mileage | 1,100 | 1,100 | 1,100 |
| - | - | - | 5439 | Other Travel | 1,500 | 1,500 | 1,500 |
| - | - | - | 5464 | Workers' Comp | 559 | 559 | 559 |
| - | - | - | 5465 | General Liability | 736 | 736 | 736 |
| - | - | - | 5469 | Other Insurance Costs | 900 | 900 | 900 |
| - | - | - | 5492 | Registrations/Tuitions | - | - | - |
| - | - | - | 5493 | Printing/Binding | 1,261 | 1,261 | 1,261 |
| **-** | **-** | **-** | **Total - Materials & Services** | | **12,660** | **12,660** | **12,660** |
| **-** | **-** | **-** | **Department Total: 481 - RSVP** | | **68,582** | **68,582** | **68,582** |

# Community Services Administration

**Fund/Fund Number:** General - 001
**Department/Department Number:** Community Svc. Admin. - 499
**Department Director:** Jim Row

**Description of purpose/functions of department:**

It is the mission of the Community Services Department to build a strong sense of community and improve the quality of life for all Woodburn residents, by providing an excellent system of parks, open spaces, facilities and leisure services, and a strong collection of informational materials, opportunities for lifelong learning and by promoting community-wide literacy.

**Description of department, including number of personnel:**

The Department oversees approximately 40 FTE, and is responsible for operating recreation programs and special events, the Aquatic Center, Public Library, Transit program, Retired and Senior Volunteer Program (RSVP), the community relations program, and park planning and development.

**Description of FY 2012-13 accomplishments:**

- Played a supporting role in operating the 2012 Woodburn Fiesta Mexicana in partnership with the Chamber of Commerce
- Completed the archeologically themed playground at Legion Park
- Assumed responsibility for the Transit program

**Description of FY 2013-14 proposed focus/goals:**

- Update Park SDC Methodology
- Update Legion Park Master Plan
- Acquire funding for and complete Legion Park restroom/picnic pavilion

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Community Services Administration | | | |
| 258,203 | 273,650 | 234,333 | Personnel Services | 195,275 | 195,275 | 195,275 |
| 106,029 | 122,251 | 103,074 | Materials & Services | 113,883 | 113,883 | 113,883 |
| 364,232 | 395,901 | 337,407 | Community Services Admin Total | 309,158 | 309,158 | 309,158 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 499 - Community Services Admin | | | | |
| | | | **Program:** 7991 - Community Service Admin | | | | |
| | | | Personnel Services | | | | |
| 184,473 | 188,012 | 154,879 | 5111 | Regular Wages | 129,698 | 129,698 | 129,698 |
| 4 | - | - | 5121 | Overtime | - | - | - |
| 73 | 70 | 63 | 5211 | OR Workers' Benefit | 47 | 47 | 47 |
| 13,995 | 14,291 | 11,848 | 5212 | Social Security | 9,858 | 9,858 | 9,858 |
| 30,555 | 31,387 | 26,159 | 5213 | Med, Den, Life Ins. | 19,112 | 19,112 | 19,112 |
| 27,512 | 37,086 | 37,815 | 5214 | Retirement | 34,062 | 34,062 | 34,062 |
| 660 | 728 | 623 | 5215 | Long Term Disability Ins | 531 | 531 | 531 |
| 538 | 1,645 | 2,556 | 5216 | Unemployment Insurance | 1,687 | 1,687 | 1,687 |
| 393 | 432 | 390 | 5217 | Life Insurance | 280 | 280 | 280 |
| **258,203** | **273,650** | **234,333** | **Total - Personnel Services** | | **195,275** | **195,275** | **195,275** |
| | | | Materials & Services | | | | |
| 44 | - | - | 5311 | Forms | - | - | - |
| 800 | 349 | 850 | 5313 | Paper | 850 | 850 | 850 |
| 210 | 612 | 1,000 | 5315 | Computer Supplies | 1,000 | 1,000 | 1,000 |
| 1,365 | 1,690 | 2,000 | 5319 | Other Office Supplies | 2,000 | 2,000 | 2,000 |
| - | - | 10,000 | 5411 | Engineering & Architect | 10,000 | 10,000 | 10,000 |
| 410 | - | 300 | 5417 | Human Resources | 300 | 300 | 300 |
| 15,149 | 14,878 | 12,266 | 5419 | Other Professional Serv | 12,266 | 12,266 | 12,266 |
| 2,225 | 2,387 | 1,800 | 5421 | Telephone/Data | 1,800 | 1,800 | 1,800 |
| 6,928 | 6,597 | 6,500 | 5422 | Postage | 6,500 | 6,500 | 6,500 |
| 16,577 | 13,100 | 9,934 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| 224 | 530 | 600 | 5431 | Lodging | 600 | 600 | 600 |
| 232 | 27 | 200 | 5432 | Meals | 200 | 200 | 200 |
| 278 | 188 | 500 | 5433 | Mileage | 500 | 500 | 500 |
| 5,388 | 4,115 | 4,000 | 5443 | Office Equipment | 4,000 | 4,000 | 4,000 |
| 39,302 | 51,666 | 30,851 | 5448 | Internal Rent | 34,566 | 34,566 | 34,566 |
| - | 4,201 | 4,201 | 5464 | Workers' Comp | 3,280 | 3,280 | 3,280 |
| - | 2,972 | 2,972 | 5465 | General Liability | 2,321 | 2,321 | 2,321 |
| 463 | 355 | 600 | 5491 | Dues & Subscriptions | 600 | 600 | 600 |
| 1,148 | 655 | 1,000 | 5492 | Registrations/Tuitions | 1,000 | 1,000 | 1,000 |
| 15,196 | 17,929 | 13,500 | 5493 | Printing/Binding | 19,500 | 19,500 | 19,500 |
| 90 | - | - | 5499 | Other Services | - | - | - |
| **106,029** | **122,251** | **103,074** | **Total - Materials & Services** | | **113,883** | **113,883** | **113,883** |
| **364,231** | **395,900** | **337,407** | **Program Total: 7991 - Community Svcs Admin** | | **309,158** | **309,158** | **309,158** |
| **364,231** | **395,900** | **337,407** | **Department Total: 499 - Community Svcs Admin** | | **309,158** | **309,158** | **309,158** |

# Planning

**Fund/Fund Number:** General - 001
**Department/Department Number:** Planning - 511
**Department Director:** Jim Hendryx

**Description of purpose/functions of department:**
This program administers the Woodburn Comprehensive Plan and the Woodburn Development Ordinance. The Comprehensive Plan establishes the long-term land use vision for the community while the Development Ordinance implements the community's vision through land use standards. Both the Comprehensive Plan and Development Ordinance conform to State Statutes. The Woodburn Comprehensive Plan establishes the community's land use policies, while the Development Code establishes standards for development, including subdivision, sign, site development requirements and other related items.

**Description of department, including number of personnel:**
The division consists of 2.70 FTE, which includes the Economic and Development Services Director, Associate Planner & Administrative Assistant (.70 FTE).

**Description of FY 2012-13 accomplishments:**

- Completed review and update of the Woodburn Development Ordinance
- Completed Hwy 99E corridor study, including adoption of amendments to the Woodburn Comprehensive Plan and Woodburn Development Ordinance
- Continued to update and implement the Economic Development Program
- Continued to update and administer the Enterprise Zone Program
- Continued to update and administer the Business Assistance Loan Program
- Continued to support the Oregon Main Street Program for downtown Woodburn
- Implemented the Mural Pilot program

**Description of FY 2013-14 proposed focus/goals:**

- Promote Woodburn's Economic Development Program through public outreach
- Promote Woodburn's Enterprise Zone Program through public outreach
- Continue to support Downtown Woodburn Unidos in the implementation of the Oregon Main Street Program
- Support the Public Art Mural Committee through development of procedures and training. Work with property owners in the successful implementation of the Mural Program
- Continue to implement the Woodburn Comprehensive Plan
- Continue to work with property owners with re-development plans at the I-5 Interchange

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Planning | | | |
| 304,147 | 277,727 | 306,205 | Personnel Services | 312,705 | 312,705 | 312,705 |
| 54,158 | 57,574 | 61,027 | Materials & Services | 51,861 | 51,861 | 51,861 |
| 358,305 | 335,301 | 367,232 | Planning Total | 364,566 | 364,566 | 364,566 |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 511 - Planning | | | | |
| | | | **Program:** 5811 - Planning | | | | |
| | | | Personnel Services | | | | |
| 216,243 | 185,248 | 196,611 | 5111 | Regular Wages | 205,716 | 205,716 | 205,716 |
| - | 2,301 | - | 5112 | Part-Time Wages | - | - | - |
| 8 | - | - | 5121 | Overtime | - | - | - |
| 75 | 72 | 86 | 5211 | OR Workers' Benefit | 84 | 84 | 84 |
| 16,038 | 13,856 | 15,041 | 5212 | Social Security | 15,644 | 15,644 | 15,644 |
| 36,604 | 38,815 | 40,704 | 5213 | Med, Den, Life Ins. | 33,473 | 33,473 | 33,473 |
| 33,229 | 34,615 | 49,234 | 5214 | Retirement | 53,818 | 53,818 | 53,818 |
| 831 | 693 | 790 | 5215 | Long Term Disability Ins | 850 | 850 | 850 |
| 628 | 1,720 | 3,244 | 5216 | Unemployment Insurance | 2,674 | 2,674 | 2,674 |
| 492 | 408 | 495 | 5217 | Life Insurance | 446 | 446 | 446 |
| **304,147** | **277,727** | **306,205** | **Total - Personnel Services** | | **312,705** | **312,705** | **312,705** |
| | | | Materials & Services | | | | |
| - | - | - | 5315 | Computer Supplies | - | - | - |
| 4,235 | 2,994 | 4,400 | 5319 | Other Office Supplies | 4,400 | 4,400 | 4,400 |
| 208 | 177 | 500 | 5323 | Fuel | 500 | 500 | 500 |
| - | - | 100 | 5416 | Medical | 100 | 100 | 100 |
| 10,752 | 3,266 | 9,000 | 5419 | Other Professional Serv | - | - | - |
| 738 | 661 | 1,000 | 5421 | Telephone/Data | 1,000 | 1,000 | 1,000 |
| 1,956 | 1,146 | 3,000 | 5422 | Postage | 3,000 | 3,000 | 3,000 |
| 219 | 500 | 1,000 | 5424 | Advertising | 1,000 | 1,000 | 1,000 |
| 228 | - | 900 | 5425 | Publication of Legal Note | 900 | 900 | 900 |
| 16,577 | 16,577 | 13,168 | 5428 | IS Support | 15,750 | 15,750 | 15,750 |
| - | - | 250 | 5429 | Other Communication Serv | 250 | 250 | 250 |
| 63 | 31 | 100 | 5433 | Mileage | 100 | 100 | 100 |
| 21 | 37 | 150 | 5439 | Other Travel | 150 | 150 | 150 |
| 15,321 | 21,356 | 14,624 | 5448 | Internal Rent | 14,009 | 14,009 | 14,009 |
| 300 | - | 300 | 5461 | Auto Insurance | - | - | - |
| - | 4,596 | 4,596 | 5464 | Workers' Comp | 3,589 | 3,589 | 3,589 |
| 2,150 | 4,839 | 4,839 | 5465 | General Liability | 4,013 | 4,013 | 4,013 |
| 4 | - | 300 | 5475 | Vehicle Repair & Maint | 300 | 300 | 300 |
| 760 | 1,235 | 1,500 | 5492 | Registrations/Tuitions | 1,500 | 1,500 | 1,500 |
| 42 | - | 300 | 5493 | Printing/Binding | 300 | 300 | 300 |
| 584 | 159 | 1,000 | 5499 | Other Services | 1,000 | 1,000 | 1,000 |
| **54,158** | **57,574** | **61,027** | **Total - Materials & Services** | | **51,861** | **51,861** | **51,861** |
| **358,305** | **335,301** | **367,232** | **Program Total: 5811 - Planning** | | **364,566** | **364,566** | **364,566** |
| **358,305** | **335,301** | **367,232** | **Department Total: 511 - Planning** | | **364,566** | **364,566** | **364,566** |

# Parks Maintenance

**Fund/Fund Number:** General - 001
**Department/Department Number:** Maintenance (Parks) - 681
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
The Parks & Grounds maintenance staff is responsible for the maintenance of parks and grounds totaling 40 sites and 145 acres in Woodburn. The Parks and Grounds Maintenance staff has been merged with the Building Maintenance staff under the Facilities Maintenance Section. The Facilities Maintenance Section supervisor will report to the Public Works Director.

**Description of department, including number of personnel:**
This section consists of a supervisor and 3 parks maintenance utility workers. There are 3.5 FTE.

**Description of FY 2012-13 accomplishments:**
Established a minimal level of service to meet the budgetary reductions established in this fiscal year. No public or employee safety or hygiene deficiencies have been identified due to operating at a minimal service level for parks maintenance. Accomplishments include:

- Facilitate Athletic Field Maintenance Service Contracts
- Maintain 16 Parks, 10 Grounds, and 3 linear parkways
- Utilization of Central Controller for Irrigation Systems in Parks and Grounds
- Support for Special Events
- Graffiti/vandalism response to City Parks and buildings
- Oversee contract work in the Park and Grounds
- Support Recreation programs
- Certified Playground Safety program
- Facility Rental maintenance
- Utilize Succeed Health & Safety services
- Better communication with customers and staff

**Description of FY 2013-14 proposed focus/goals:**
Continue to provide minimal level of service due to budgetary limitations. Closely monitor public and employee safety and hygiene to insure basic public facilities requirements are provided.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Parks Maintenance | | | |
| 395,853 | 376,571 | 280,445 | Personnel Services | 275,798 | 275,798 | 275,798 |
| 170,610 | 185,809 | 245,925 | Materials & Services | 244,323 | 244,323 | 244,323 |
| 566,463 | 562,380 | 526,370 | Parks Maintenance Total | 520,121 | 520,121 | 520,121 |

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 7611 - Park Maintenance | | | | |
| | | | Personnel Services | | | | |
| 263,328 | 259,988 | 179,165 | 5111 | Regular Wages | 181,685 | 181,685 | 181,685 |
| 11,252 | - | - | 5112 | Part-Time Wages | - | - | - |
| 7,120 | 2,004 | 7,500 | 5121 | Overtime | - | - | - |
| 144 | 137 | 150 | 5211 | OR Workers' Benefit | 119 | 119 | 119 |
| 19,633 | 19,323 | 14,280 | 5212 | Social Security | 13,896 | 13,896 | 13,896 |
| 58,841 | 46,556 | 33,646 | 5213 | Med, Den, Life Ins. | 35,612 | 35,612 | 35,612 |
| 33,180 | 44,772 | 41,404 | 5214 | Retirement | 40,950 | 40,950 | 40,950 |
| 988 | 943 | 750 | 5215 | Long Term Disability Ins | 771 | 771 | 771 |
| 783 | 2,292 | 3,080 | 5216 | Unemployment Insurance | 2,362 | 2,362 | 2,362 |
| 584 | 557 | 470 | 5217 | Life Insurance | 403 | 403 | 403 |
| **395,853** | **376,571** | **280,445** | **Total - Personnel Services** | | **275,798** | **275,798** | **275,798** |
| | | | Materials & Services | | | | |
| 208 | 301 | 225 | 5315 | Computer Supplies | 225 | 225 | 225 |
| 575 | 306 | 500 | 5319 | Other Office Supplies | 500 | 500 | 500 |
| 1,915 | 300 | 2,250 | 5321 | Cleaning Supplies | 2,250 | 2,250 | 2,250 |
| 12,104 | 13,209 | 12,000 | 5323 | Fuel | 12,000 | 12,000 | 12,000 |
| 1,409 | 879 | 1,150 | 5324 | Clothing | 1,150 | 1,150 | 1,150 |
| 1,174 | 496 | 1,500 | 5325 | Ag Supplies | 1,500 | 1,500 | 1,500 |
| 682 | 557 | 1,500 | 5326 | Safety/Medicines | 1,500 | 1,500 | 1,500 |
| 638 | 474 | 500 | 5329 | Other Operating Supplies | 500 | 500 | 500 |
| 4,926 | 2,780 | 2,700 | 5331 | Construction Materials | 2,200 | 2,200 | 2,200 |
| - | - | 500 | 5333 | Paint | 500 | 500 | 500 |
| - | - | 500 | 5334 | Plumbing Supplies | 1,000 | 1,000 | 1,000 |
| - | - | 500 | 5335 | Electrical Supplies | 500 | 500 | 500 |
| 1,689 | 568 | 1,500 | 5338 | Tools | 1,500 | 1,500 | 1,500 |
| 280 | 1,496 | 2,000 | 5339 | Other Maintenance Supplie | 2,000 | 2,000 | 2,000 |
| 1,500 | 1,089 | 1,500 | 5352 | Protective Clothing | 1,500 | 1,500 | 1,500 |
| 359 | - | - | 5361 | Road Materials | - | - | - |
| - | - | 1,500 | 5363 | Signs | 1,500 | 1,500 | 1,500 |
| 1,903 | 1,430 | 5,000 | 5381 | Turf | 5,000 | 5,000 | 5,000 |
| 496 | - | 500 | 5382 | Flowering Plants | 500 | 500 | 500 |
| 368 | - | 500 | 5383 | Shrubs | 500 | 500 | 500 |
| 368 | 6,694 | - | 5384 | Trees | - | - | - |
| 2,000 | 2,080 | 5,000 | 5385 | Fertilizer | 5,500 | 5,500 | 5,500 |
| 254 | 792 | 1,500 | 5389 | Other Parks Supplies | 1,500 | 1,500 | 1,500 |
| 466 | 662 | 700 | 5392 | Security Supplies | 700 | 700 | 700 |
| - | - | - | 5409.582 | Garage Services | 29,074 | 29,074 | 29,074 |
| 267 | 117 | 300 | 5416 | Medical | 300 | 300 | 300 |
| 60,090 | 49,892 | 75,000 | 5419 | Other Professional Serv | 71,926 | 71,926 | 71,926 |
| 2,276 | 2,470 | 2,800 | 5421 | Telephone/Data | 2,800 | 2,800 | 2,800 |
| 2,402 | 1,153 | 2,200 | 5427 | Training | 2,200 | 2,200 | 2,200 |
| 8,288 | 8,288 | 8,934 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| 2,531 | 3,752 | 2,000 | 5445 | Work Equipment | 2,500 | 2,500 | 2,500 |
| - | 1,917 | 2,125 | 5446 | Software Licenses | 2,125 | 2,125 | 2,125 |
| 1,756 | 1,033 | 1,500 | 5451 | Natural Gas | 1,500 | 1,500 | 1,500 |
| 18,006 | 18,443 | 15,000 | 5453 | Electricity | 15,000 | 15,000 | 15,000 |
| 10,010 | 9,486 | 13,000 | 5454 | Solid Waste Disposal | 11,000 | 11,000 | 11,000 |
| 2,300 | - | 2,300 | 5461 | Auto Insurance | - | - | - |
| 4,720 | - | - | 5463 | Bldg/Personal Prop | - | - | - |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 631 - Maintenance | | | | |
| - | 9,005 | 9,005 | 5464 | Workers' Comp | 7,032 | 7,032 | 7,032 |
| 3,200 | 12,736 | 12,736 | 5465 | General Liability | 11,741 | 11,741 | 11,741 |
| 12,588 | 10,788 | 39,000 | 5471 | Equipment Repair & Maint | 19,000 | 19,000 | 19,000 |
| 194 | 1,577 | 2,000 | 5472 | Buildings Repairs & Maint | 2,000 | 2,000 | 2,000 |
| 501 | - | 2,000 | 5473 | Improvements Repair & Mai | 2,000 | 2,000 | 2,000 |
| - | 14,749 | 1,000 | 5474 | Structures Repair & Maint | 1,000 | 1,000 | 1,000 |
| 5,735 | 5,510 | 7,000 | 5475 | Vehicle Repair & Maint | 2,000 | 2,000 | 2,000 |
| 1,561 | - | 3,000 | 5478 | Playground Repair & Maint | 3,000 | 3,000 | 3,000 |
| 400 | 732 | 800 | 5492 | Registrations/Tuitions | 800 | 800 | 800 |
| 471 | 47 | 700 | 5499 | Other Services | 700 | 700 | 700 |
| **170,610** | **185,809** | **245,925** | **Total - Materials & Services** | | **244,323** | **244,323** | **244,323** |
| **566,463** | **562,381** | **526,370** | **Program Total: 7611 - Park Maintenance** | | **520,121** | **520,121** | **520,121** |
| **566,463** | **562,381** | **526,370** | **Department Total: 631 - Maintenance** | | **520,121** | **520,121** | **520,121** |

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# Non-Departmental

**Fund/Fund Number:** General - 001
**Department/Department Number:** Non-Departmental - 199
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This provides for City General Fund expenses which cannot be charged to any specific department. Charges include general liability charged to the City, membership in various regional organizations (Council of Governments, League of Oregon Cities, etc.) as well as the annual turnover to the local Chamber of Commerce.

## Department Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | Non-Departmental | | | |
| 261,363 | 129,764 | 465,077 | Materials & Services | 235,259 | 235,259 | 235,259 |
| - | 10,448 | - | Capital Outlay | - | - | - |
| 409,225 | 412,794 | 328,100 | Transfers Out | 484,774 | 484,774 | 484,774 |
| 670,588 | 553,006 | 793,177 | Non-Departmental Total | 720,033 | 720,033 | 720,033 |

The **Transfers Out** of $484,774 has five separate transfers. The first is a transfer of $116,000 is to the Transit Fund, which is an annual subsidy. The subsidy amount was decreased this year, due to General Fund limitations. The second transfer is $130,000 the Street Fund for street lighting subsidy. The third is one-time money to the Information Services Fund to replace the City's outdated phone system in the amount of $187,000. The last two transfers are $25,887 to both the Street SDC Fund and the Water Cap Const Fund for repayment of an inter-fund loan. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 199 - Non-departmental | | | | |
| | | | **Program:** 1219 - Other Administration | | | | |
| | | | Materials & Services | | | | |
| - | 7,417 | 9,000 | 5313 | Paper | 9,000 | 9,000 | 9,000 |
| - | 462 | 600 | 5323 | Fuel | 600 | 600 | 600 |
| - | - | 100,000 | 5329 | Other Operating Supplies | 50,000 | 50,000 | 50,000 |
| 9,183 | 11,157 | 50,000 | 5419 | Other Professional Serv | 50,000 | 50,000 | 50,000 |
| 48,000 | 48,000 | 48,000 | 5419.201 | ToT Grants | 48,000 | 48,000 | 48,000 |
| 169 | - | 1,500 | 5424 | Advertising | 1,500 | 1,500 | 1,500 |
| - | - | 2,000 | 5425 | Publication of Legal Note | 2,500 | 2,500 | 2,500 |
| 500 | - | 500 | 5462 | Employee Blanket Bond | - | - | - |
| 8,000 | - | 8,000 | 5463 | Bldg/Personal Prop | - | - | - |
| 128,832 | - | - | 5464 | Workers' Comp | - | - | - |
| 36,000 | 35,105 | 35,105 | 5465 | General Liability | 33,659 | 33,659 | 33,659 |
| 30,679 | 21,189 | 30,000 | 5491 | Dues & Subscriptions | 30,000 | 30,000 | 30,000 |
| - | - | 10,000 | 5492 | Registrations/Tuitions | 10,000 | 10,000 | 10,000 |
| - | 6,435 | - | 5499 | Other Services | - | - | - |
| - | - | 25,886 | 5499.376 | Interfund Loan | - | - | - |
| - | - | 25,886 | 5499.466 | Interfund Loan | - | - | - |
| - | - | 118,600 | 5499.911 | 911 Services | - | - | - |
| **261,363** | **129,764** | **465,077** | **Total - Materials & Services** | | **235,259** | **235,259** | **235,259** |
| | | | Capital Outlay | | | | |
| - | 10,448 | - | 5649.034 | Generator | - | - | - |
| **-** | **10,448** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| | | | Transfers Out | | | | |
| - | 151,000 | - | 5811.11 | Transfer to Transit | - | - | - |
| - | | 7,100 | 5811.132 | Transfer to Search & Seizure | - | - | - |
| **-** | **151,000** | **7,100** | **Total - Transfers Out** | | **-** | **-** | **-** |
| **261,363** | **291,212** | **472,177** | **Program Total: 1219 - Other Administration** | | **235,259** | **235,259** | **235,259** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | 151,000 | 5811.110 | Transfer to Transit | 116,000 | 116,000 | 116,000 |
| 28,259 | - | - | 5811.138 | Transfer to RSVP | - | - | - |
| - | 221,794 | 130,000 | 5811.140 | Transfer to Street | 130,000 | 130,000 | 130,000 |
| 25,000 | 10,000 | 40,000 | 5811.358 | Transfer to General CIP | - | - | - |
| 15,000 | 15,000 | - | 5811.470 | Transfer to Water | - | - | - |
| 340,966 | - | - | 5811.568 | Transfer to Information Services | 187,000 | 187,000 | 187,000 |
| - | 15,000 | - | 5811.695 | Transfer To Lavelle Black Trust Fund | - | - | - |
| - | - | - | 5841.376 | Interfund Loan Transfer | 25,887 | 25,887 | 25,887 |
| - | - | - | 5841.466 | Interfund Loan Transfer | 25,887 | 25,887 | 25,887 |
| **409,225** | **261,794** | **321,000** | **Total - Transfers Out** | | **484,774** | **484,774** | **484,774** |
| **409,225** | **261,794** | **321,000** | **Program Total: 9711 - Operating Transfer Out** | | **484,774** | **484,774** | **484,774** |
| **670,588** | **553,007** | **793,177** | **Department Total: 199 - Non-departmental** | | **720,033** | **720,033** | **720,033** |

# Contingency/Ending Fund Balance

**Fund/Fund Number:** General - 001
**Department/Department Number:** Contingency/Ending Fund Balance
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
The City of Woodburn's Financial Policy calls for an overall 10% (ten percent) contingency and reserve of the total fund appropriation in the General Fund. Contingencies are set aside for unforeseen circumstances that may arise during the fiscal year. Contingency appropriations cannot be made without City Council approval and/or public hearing.

In addition to the Policy contingency the City has established the Shortfall Management Contingency Reserve (SMCR), as discussed in the FY 2013-14 Budget Message at the beginning of this document. The SMCR is intended to subsidize the shortfalls estimated for the next two years.

## Department Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 901 - Ending Fund Balance | | | | |
| | | | **Program:** 9971 - Equity | | | | |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 1,962,325 | 5921 | Contingency | 1,076,000 | 1,076,000 | 1,076,000 |
| - | - | 187,000 | 5981.002 | Reserve--Buildings | - | - | - |
| - | - | - | 5981.012 | Reserve - SMCR | 1,494,410 | 1,494,410 | 1,494,410 |
| - | - | 295,000 | 5981.101 | Reserve for PERS | - | - | - |
| - | - | 185,000 | 5991 | Unappropriated Balance | - | - | - |
| **-** | **-** | **2,629,325** | **Total - Contingencies and Reserve** | | **2,570,410** | **2,570,410** | **2,570,410** |
| **-** | **-** | **2,629,325** | **Program Total: 9971 - Equity** | | **2,570,410** | **2,570,410** | **2,570,410** |
| **-** | **-** | **2,629,325** | **Department Total: 901 - Ending Fund Balance** | | **2,570,410** | **2,570,410** | **2,570,410** |

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# Transit Fund – 110

**Fund/Fund Number:** Transit – 110
**Department/Department Number:** Transit - 671
**Department Director:** Jim Row

**Description of purpose/functions of department:**
Woodburn Transit Service provides safe and reliable public transportation for Woodburn residents and those traveling within Woodburn the region. The system was built with a focus on those who do not have reliable transportation options, seniors, and people with disabilities; and strives to provide residents, visitors, and workers traveling to and from Woodburn with efficient and convenient regional transportation connections.

In FY 2012-13, a one-hour fixed route bus operated Monday through Friday, 5:45 AM to 8:00 PM. As is required by ADA and the requirements of our federal grants, a complementary para-transit service (Dial-A-Ride) is available Monday through Friday during the same hours that the fixed route bus is in operation. A relatively new mid-day service to Salem fills the gap not presently served by CARTS, which currently only comes to Woodburn on weekday mornings and evenings

**Description of division, including number of personnel:**
The transit division has fifteen employees, a full-time Operations Supervisor, two full-time employees, twelve part-time employees. All transit vehicles are stored in a secured fenced yard located in the rear of 202 Young Street.

**Description of FY 2012-13 accomplishments:**
Woodburn Transit successfully implemented an expansion of fixed route service hours in January 2012, which previously ran from 9:00 AM – 5:00 PM, Monday-Friday. The service now runs from 5:45 AM – 8:00 PM. However, funding limitations require that the hours be reduced to 7:00 AM – 7:00 PM in the coming fiscal year. As these are the slowest time periods, we believe this change will have a minimal impact on ridership and passenger convenience. This schedule is consistent with the recommendations of the 2010 Transit Plan.

**Description of FY 2013-14 proposed focus/goals:**
A primary focused for the coming year will involve implementing a modified fixed route, necessitated by the start of the interchange construction project. The route will be modified to avoid the project area entirely.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**
The FY 2013-14 budget includes funds for a new, heavy duty large transit bus and 6 new bus shelters. Both projects are primarily funded by grants.

The mid-day service to the Salem Chemeketa Community College Campus Monday through Friday from 10:00 AM to 2:35 PM, which made stops in Gervais and Brooks was removed due to budget limitations. With only 2,000 rides provided in calendar year 2012, ridership hasn't been as strong as the City had originally hoped.

Additionally, as they didn't provide a meaningful distinction, the fixed route and Dial-A-Ride budgets were merged into one.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Transit Fund** | | | |
| | | | Revenues | | | |
| 55,071 | 92,692 | 110,291 | Fund Balance | 102,212 | 102,212 | 102,212 |
| 155,735 | 128 | - | Taxes | - | - | - |
| 407,438 | 433,456 | 463,675 | Intergovernmental | 797,150 | 797,150 | 797,150 |
| 32,223 | 46,180 | 47,200 | Charges for Goods and Services | 56,000 | 56,000 | 56,000 |
| 9,785 | 12,694 | 3,200 | Miscellaneous Revenue | 9,600 | 9,600 | 9,600 |
| - | 151,000 | 151,000 | Transfers In | 154,294 | 154,294 | 154,294 |
| 660,252 | 736,150 | 775,366 | **Revenues Total** | 1,119,256 | 1,119,256 | 1,119,256 |
| | | | Expenditures | | | |
| 303,801 | 363,154 | 403,430 | Personnel Services | 371,780 | 371,780 | 371,780 |
| 140,250 | 216,478 | 231,441 | Materials & Services | 237,917 | 237,917 | 237,917 |
| 123,509 | 19,234 | 64,000 | Capital Outlay | 445,000 | 445,000 | 445,000 |
| - | - | 76,495 | Contingencies and Reserve | 64,559 | 64,559 | 64,559 |
| 567,560 | 598,866 | 775,366 | **Expenditures Total** | 1,119,256 | 1,119,256 | 1,119,256 |
| 92,692 | 137,284 | - | **Revenue Over (Under) Expenditures** | - | - | - |

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 244 for clarification.

## Revenue Sources and Other Discussion

The **Transfers In** amount of $154,294 has three components. The first is a transfer of $116,000 from the General Fund, which is an annual subsidy. The amount was decreased this year, due to General Fund limitations. The other two components relate to the purchase of a large bus, which requires matching grant funds. There is a transfer of $20,000 budgeted from the General Cap Const Fund and a transfer of $18,294 budgeted from the Equipment Replacement Fund. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

**Intergovernmental** contains various competitive state and federal grants received for transit operations. These are adjusted year over year according to historical analysis and limitations on the particular grant. At $797,150, this category accounts for 78% of the operating revenue in this fund. This figure increased significantly for FY 2013-14 because it includes the grant for the purchase of a large bus.

The increase in **Charges for Goods and Services (or Fares)** is comprised of transit fares, which do not sustain the program. The total amount in the category accounts for 6% of the operating revenue.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Fund: 110 - Transit Fund | | | | |
| | | | **Revenues** | | | | |
| | | | Department: 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 55,071 | 92,692 | 110,291 | 3081 | Beginning Fund Balance | 102,212 | 102,212 | 102,212 |
| **55,071** | **92,692** | **110,291** | **Total - Fund Balance** | | **102,212** | **102,212** | **102,212** |
| | | | Taxes | | | | |
| 155,735 | 128 | - | 3111 | Property Tax | - | - | - |
| **155,735** | **128** | **-** | **Total - Taxes** | | **-** | **-** | **-** |
| | | | Intergovernmental | | | | |
| - | - | - | 3332 | Federal Grants | 355,650 | 355,650 | 355,650 |
| 30,848 | 137,050 | 65,438 | 3333.601 | 5310 Discretionary Ops | 119,500 | 119,500 | 119,500 |
| 114,470 | 17,934 | 43,527 | 3333.602 | 5310 Discretionary Cap | - | - | - |
| 165,704 | 129,094 | 129,000 | 3333.603 | 5311 Formula Operation | 159,000 | 159,000 | 159,000 |
| 70,085 | - | - | 3333.604 | ARRA Stimulus | - | - | - |
| - | 88,878 | 57,912 | 3333.605 | Veh Prev Maint | 90,000 | 90,000 | 90,000 |
| - | - | 44,908 | 3341.601 | STF Formula | 73,000 | 73,000 | 73,000 |
| - | - | 6,426 | 3341.602 | STF Discretionary | - | - | - |
| 26,331 | 34,403 | 22,294 | 3342 | Grant Award #26378 | - | - | - |
| - | 7,990 | 32,408 | 3343 | JARC Job Access Revers | - | - | - |
| - | 18,107 | 61,762 | 3344 | New Freedom | - | - | - |
| **407,438** | **433,456** | **463,675** | **Total - Intergovernmental** | | **797,150** | **797,150** | **797,150** |
| | | | Charges for Goods and Services | | | | |
| 9,749 | 12,147 | 12,000 | 3445 | Dial a Ride Daily | 12,000 | 12,000 | 12,000 |
| 22,474 | 32,632 | 35,000 | 3447 | Transit System Fares | 40,000 | 40,000 | 40,000 |
| - | 1,401 | 200 | 3447.101 | Transit System Fares Fixed Route - SALEI | 4,000 | 4,000 | 4,000 |
| **32,223** | **46,180** | **47,200** | **Total - Charges for Goods and Services** | | **56,000** | **56,000** | **56,000** |
| 344 | 76 | 200 | 3611 | Interest from Investments | 100 | 100 | 100 |
| 4,730 | 1,833 | - | 3676 | Donations-Transit | 9,000 | 9,000 | 9,000 |
| (134) | 4 | - | 3698 | Cash Long and Short | - | - | - |
| 4,844 | 10,781 | 3,000 | 3699 | Other Miscellaneous Income | 500 | 500 | 500 |
| **9,785** | **12,694** | **3,200** | **Total - Miscellaneous Revenue** | | **9,600** | **9,600** | **9,600** |
| | | | Transfers In | | | | |
| - | 151,000 | 151,000 | 3971.001 | Transfer From General Fund | 116,000 | 116,000 | 116,000 |
| - | - | - | 3971.358 | Transfer From General Cap Const Fund | 20,000 | 20,000 | 20,000 |
| - | - | - | 3971.591 | Transfer From Equipment Replacement | 18,294 | 18,294 | 18,294 |
| **-** | **151,000** | **151,000** | **Total - Transfers In** | | **154,294** | **154,294** | **154,294** |
| **660,251** | **736,150** | **775,366** | **Revenues Total** | | **1,119,256** | **1,119,256** | **1,119,256** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Fund: 110 - Transit Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 671 - Transit | | | | |
| | | | **Program:** 4711 - Fixed Route Transit | | | | |
| | | | Personnel Services | | | | |
| 148,590 | 153,893 | 154,508 | 5111 | Regular Wages | 166,876 | 166,876 | 166,876 |
| 68,033 | 98,932 | 128,912 | 5112 | Part-Time Wages | 83,044 | 83,044 | 83,044 |
| 6,540 | 8,058 | - | 5121 | Overtime | - | - | - |
| 156 | 195 | 187 | 5211 | OR Workers' Benefit | 186 | 186 | 186 |
| 16,430 | 19,439 | 17,245 | 5212 | Social Security | 19,080 | 19,080 | 19,080 |
| 41,137 | 45,139 | 49,980 | 5213 | Med, Den, Life Ins. | 48,166 | 48,166 | 48,166 |
| 21,292 | 34,261 | 47,869 | 5214 | Retirement | 50,102 | 50,102 | 50,102 |
| 601 | 570 | 621 | 5215 | Long Term Disability Ins | 706 | 706 | 706 |
| 655 | 2,328 | 3,719 | 5216 | Unemployment Insurance | 3,249 | 3,249 | 3,249 |
| 366 | 339 | 389 | 5217 | Life Insurance | 371 | 371 | 371 |
| **303,801** | **363,154** | **403,430** | **Total - Personnel Services** | | **371,780** | **371,780** | **371,780** |
| | | | Materials & Services | | | | |
| - | - | 500 | 5315 | Computer Supplies | - | - | - |
| 472 | 1,153 | 550 | 5319 | Other Office Supplies | 2,100 | 2,100 | 2,100 |
| 16 | 32 | 65 | 5321 | Cleaning Supplies | - | - | - |
| 22,887 | 30,241 | 64,000 | 5323 | Fuel | 46,000 | 46,000 | 46,000 |
| 200 | 339 | 1,200 | 5324 | Clothing | 2,400 | 2,400 | 2,400 |
| - | 264 | 2,500 | 5326 | Safety/Medicines | 3,000 | 3,000 | 3,000 |
| 49 | 42 | 100 | 5329 | Other Operating Supplies | - | - | - |
| - | - | - | 5332 | Spare Parts | 8,000 | 8,000 | 8,000 |
| 744 | - | 11,000 | 5337 | Tires/Parts | 5,000 | 5,000 | 5,000 |
| - | - | 1,500 | 5414 | Accounting/Auditing | 1,500 | 1,500 | 1,500 |
| 625 | 320 | 1,300 | 5416 | Medical | 1,700 | 1,700 | 1,700 |
| 26,259 | 26,760 | 2,000 | 5419 | Other Professional Serv | 3,000 | 3,000 | 3,000 |
| 355 | 549 | 500 | 5421 | Telephone/Data | 3,000 | 3,000 | 3,000 |
| 52 | 76 | 50 | 5422 | Postage | 100 | 100 | 100 |
| - | 830 | 3,000 | 5424 | Advertising | 3,500 | 3,500 | 3,500 |
| 518 | 1,108 | 2,000 | 5427 | Training | 3,800 | 3,800 | 3,800 |
| 5,526 | 7,860 | 7,074 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| - | - | 200 | 5431 | Lodging | 400 | 400 | 400 |
| - | 29 | 150 | 5432 | Meals | 300 | 300 | 300 |
| - | 66 | 300 | 5433 | Mileage | 25,000 | 25,000 | 25,000 |
| 688 | 6,061 | 5,200 | 5446 | Software Licenses | 8,000 | 8,000 | 8,000 |
| - | - | - | 5448 | Internal Rent | 17,164 | 17,164 | 17,164 |
| 3,057 | - | - | 5461 | Auto Insurance | - | - | - |
| 2,254 | 8,966 | 8,966 | 5464 | Workers' Comp | 8,335 | 8,335 | 8,335 |
| 1,153 | 9,270 | 9,270 | 5465 | General Liability | 8,618 | 8,618 | 8,618 |
| 111 | 94 | 5,100 | 5471 | Equipment Repair & Maint | 5,000 | 5,000 | 5,000 |
| 18,715 | 41,130 | 33,000 | 5475 | Vehicle Repair & Maint | 65,000 | 65,000 | 65,000 |
| - | - | - | 5480 | Accident Repair | 500 | 500 | 500 |
| - | - | 300 | 5491 | Dues & Subscriptions | 600 | 600 | 600 |
| - | - | 150 | 5492 | Registrations/Tuitions | 800 | 800 | 800 |
| 48 | 286 | 1,000 | 5493 | Printing/Binding | 2,000 | 2,000 | 2,000 |
| 225 | 230 | 250 | 5499 | Other Services | 500 | 500 | 500 |
| - | 608 | 620 | 5500 | Banking Fees & Charges | - | - | - |
| **83,954** | **136,314** | **161,845** | **Total - Materials & Services** | | **237,917** | **237,917** | **237,917** |
| | | | Capital Outlay | | | | |
| - | - | - | 5642 | Passenger Vehicles | 385,000 | 385,000 | 385,000 |
| 123,509 | 19,234 | 42,000 | 5649 | Other Equipment | 60,000 | 60,000 | 60,000 |
| **123,509** | **19,234** | **42,000** | **Total - Capital Outlay** | | **445,000** | **445,000** | **445,000** |
| **511,264** | **518,702** | **607,275** | **Program Total: 4711 - Fixed Route Transit** | | **1,054,697** | **1,054,697** | **1,054,697** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Fund: 110 - Transit Fund | | | | |
| | | | **Program:** 4712 - Dial-A-Ride | | | | |
| | | | Materials & Services | | | | |
| 882 | 806 | 800 | 5319 | Other Office Supplies | - | - | - |
| 16 | 64 | 75 | 5321 | Cleaning Supplies | - | - | - |
| 13,108 | 19,804 | 22,000 | 5323 | Fuel | - | - | - |
| 250 | 182 | 1,200 | 5324 | Clothing | - | - | - |
| 1,740 | - | 2,000 | 5337 | Tires/Parts | - | - | - |
| 42 | 35 | 400 | 5416 | Medical | - | - | - |
| 966 | 1,719 | 1,000 | 5419 | Other Professional Serv | - | - | - |
| 1,151 | 1,279 | 1,300 | 5421 | Telephone/Data | - | - | - |
| - | 173 | 500 | 5424 | Advertising | - | - | - |
| 644 | 387 | 1,500 | 5427 | Training | - | - | - |
| - | 8,253 | 7,428 | 5428 | IS Support | - | - | - |
| - | - | 200 | 5431 | Lodging | - | - | - |
| - | - | 100 | 5432 | Meals | - | - | - |
| 16,784 | 20,519 | 25,000 | 5433 | Mileage | - | - | - |
| - | 8,632 | 8,329 | 5448 | Internal Rent | - | - | - |
| 3,057 | - | - | 5461 | Auto Insurance | - | - | - |
| 2,254 | 1,708 | 1,708 | 5464 | Workers' Comp | - | - | - |
| 1,152 | 1,766 | 1,766 | 5465 | General Liability | - | - | - |
| 13,891 | 14,432 | 15,000 | 5475 | Vehicle Repair & Maint | - | - | - |
| - | - | 300 | 5491 | Dues & Subscriptions | - | - | - |
| 119 | - | 300 | 5492 | Registrations/Tuitions | - | - | - |
| - | 235 | 440 | 5493 | Printing/Binding | - | - | - |
| 238 | 171 | 250 | 5499 | Other Services | - | - | - |
| **56,295** | **80,165** | **91,596** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **56,295** | **80,165** | **91,596** | **Program Total: 4712 - Dial-A-Ride** | | **-** | **-** | **-** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 71,495 | 5921 | Contingency | 64,559 | 64,559 | 64,559 |
| - | - | 5,000 | 5981.101 | Reserve for PERS | - | - | - |
| **-** | **-** | **76,495** | **Total - Contingencies & Reserve** | | **64,559** | **64,559** | **64,559** |
| **567,560** | **598,866** | **775,366** | **Expenditures Total** | | **1,119,256** | **1,119,256** | **1,119,256** |
| **92,692** | **137,284** | **-** | **Fund Net: 110 - Transit Fund** | | **-** | **-** | **-** |

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# Street Fund – 140

**Fund/Fund Number:** Street - 140
**Department/Department Number:** Maintenance - 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
The Street Maintenance Section provides routine street repair such as overlay preparation, patching, crack sealing, pothole repair, and grading portions of 17 gravel streets, leaf collection, centerline striping, pavement markings, street sign maintenance, monthly sweeping contract supervision, weed control, mowing, and other right-of-way maintenance duties.

**Description of department, including number of personnel:**
The Street Maintenance section consists of 3.05 FTE

**Description of FY 2012-13 accomplishments:**
Implemented a restructuring program in response to reduced staffing levels. Staffing level reductions have been made necessary due to the fiscal constraints the City is facing with flat or reduced revenues and increasing personnel costs. The Street Maintenance Section personnel have been reassigned to the Storm/Sanitary Collections Section and administrative responsibilities of the Street Maintenance program are assigned to the Engineering Division. Street Maintenance has shifted its focus for street maintenance to a strategy that is intended to extend the service life of local streets rather than reconstructing failed streets. This strategy was visible with the increased use of chip sealing and the full depth reclamation process used on North Front Street. Additional street maintenance work includes:

- This section is monitoring the contracted services for routine sweeping of each side of all city streets every month.
- This section is responsible for routine maintenance of all streets in the public right-of-ways, including gravel streets.
- This includes the street maintenance and grading 1.9 miles of gravel streets.
- The leaf collection program from November through January ending with Christmas tree collection.
- This section facilitates the centerline striping contract with Marion County and other traffic markings are renewed once a year.
- Maintaining all regulatory traffic and street name signs
- Weed control
- Assists with special events

**Description of FY 2013-14 proposed focus/goals:**
Continue to implement an aggressive street maintenance program that is intended to extend the service life of existing streets and reconstruct streets as funds are available.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

Additional funding has been incorporated into the FY 2013-14 for contracted street maintenance work to support the street maintenance strategy to concentrate maintenance activities on extending the service life of marginal streets.

Privilege taxes, previously budgeted in the Street & Storm Cap Const Fund are included in this fund for FY 2013-14. Revenues are generated from PGE and NW Natural privilege taxes and are supplemented with state proceeds when those projects occur.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Street Fund** | | | |
| | | | Revenues | | | |
| 166,227 | 368,093 | 540,000 | Fund Balance | 1,350,000 | 1,350,000 | 1,350,000 |
| - | - | - | Taxes | 120,000 | 120,000 | 120,000 |
| 808 | 1,275 | 750 | Licenses and Permits | 750 | 750 | 750 |
| 1,116,011 | 1,312,024 | 1,200,000 | Intergovernmental | 1,300,000 | 1,300,000 | 1,300,000 |
| - | - | - | Franchise Fees | 300,000 | 300,000 | 300,000 |
| 5,986 | 59,638 | 3,500 | Miscellaneous Revenue | 8,500 | 8,500 | 8,500 |
| 90,000 | 347,678 | 220,000 | Transfers In | 220,000 | 220,000 | 220,000 |
| 1,379,032 | 2,088,708 | 1,964,250 | **Revenues Total** | 3,299,250 | 3,299,250 | 3,299,250 |
| | | | Expenditures | | | |
| 447,504 | 455,991 | 431,341 | Personnel Services | 496,197 | 496,197 | 496,197 |
| 368,435 | 602,763 | 691,186 | Materials & Services | 856,697 | 856,697 | 856,697 |
| - | 8,022 | - | Capital Outlay | 25,000 | 25,000 | 25,000 |
| 195,000 | 225,000 | 199,830 | Transfers Out | 1,169,600 | 1,169,600 | 1,169,600 |
| - | - | 641,893 | Contingencies and Reserve | 751,756 | 751,756 | 751,756 |
| 1,010,939 | 1,291,776 | 1,964,250 | **Expenditures Total** | 3,299,250 | 3,299,250 | 3,299,250 |
| 368,093 | 796,932 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Taxes** category of revenue includes Privilege taxes, which were previously budgeted in the Street & Storm Cap Const Fund are included in this fund for FY 2013-14. Privilege taxes were moved to this fund because the income it is street related income and will be transferred for capital projects only as needed.

The **Intergovernmental** category of revenue is the largest source within the Street fund. The entire $1,300,000 or 39% is generated from the State Gas Tax. The 2009 Legislative Session approved increases in vehicle title and registration fees which became effective in 2010 and an increase in tax of 6 cents per gallon of gasoline became effective January 2011.

**Transfers In** of $220,000 includes a transfer from the General Fund of $130,000 to subsidize street lighting costs. The additional $90,000 is a transfer from the Sewer Fund for street sweeping costs. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

The total **Transfers Out** amount of $1,169,600 is comprised of $1,139,600 to Street & Storm Cap Const Fund for capital projects budgeted during the year and $30,000 to Equipment Replacement Fund. For further detail of capital projects see Capital Construction Projects on page 252. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 140 - Street Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 166,227 | 368,093 | 540,000 | 3081 | Beginning Fund Balance | 1,350,000 | 1,350,000 | 1,350,000 |
| **166,227** | **368,093** | **540,000** | **Total - Fund Balance** | | **1,350,000** | **1,350,000** | **1,350,000** |
| | | | Taxes | | | | |
| - | - | - | 3171 | City Gas Tax | 120,000 | 120,000 | 120,000 |
| **-** | **-** | **-** | **Total - Taxes** | | **120,000** | **120,000** | **120,000** |
| | | | Licenses and Permits | | | | |
| 808 | 1,275 | 750 | 3223 | Curb Cuts and Bores | 750 | 750 | 750 |
| **808** | **1,275** | **750** | **Total - Licenses and Permits** | | **750** | **750** | **750** |
| | | | Intergovernmental | | | | |
| 1,116,011 | 1,312,024 | 1,200,000 | 3361 | State Gas Tax | 1,300,000 | 1,300,000 | 1,300,000 |
| **1,116,011** | **1,312,024** | **1,200,000** | **Total - Intergovernmental** | | **1,300,000** | **1,300,000** | **1,300,000** |
| | | | Franchise Fees | | | | |
| - | - | - | 3141 | Privilege Tax, PGE | 250,000 | 250,000 | 250,000 |
| - | - | - | 3142 | Privilege Tax, NW Natural | 50,000 | 50,000 | 50,000 |
| **-** | **-** | **-** | **Total - Franchise Fees** | | **300,000** | **300,000** | **300,000** |
| 534 | 1,815 | 500 | 3611 | Interest from Investments | 5,500 | 5,500 | 5,500 |
| 5,452 | 57,824 | 3,000 | 3699 | Other Miscellaneous Income | 3,000 | 3,000 | 3,000 |
| **5,986** | **59,638** | **3,500** | **Total - Miscellaneous Revenue** | | **8,500** | **8,500** | **8,500** |
| | | | Transfers In | | | | |
| - | 221,794 | 130,000 | 3971.001 | Transfer From General Fund | 130,000 | 130,000 | 130,000 |
| - | 35,884 | - | 3971.135 | Transfer From Revenue Sharing | - | - | - |
| 90,000 | 90,000 | 90,000 | 3971.472 | Transfer From Sewer | 90,000 | 90,000 | 90,000 |
| **90,000** | **347,678** | **220,000** | **Total - Transfers In** | | **220,000** | **220,000** | **220,000** |
| **1,379,031** | **2,088,708** | **1,964,250** | **Revenues Total** | | **3,299,250** | **3,299,250** | **3,299,250** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Expenditures** | | | | |
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 4211 - Street Maintenance | | | | |
| | | | Personnel Services | | | | |
| 305,528 | 297,977 | 264,619 | 5111 | Regular Wages | 311,980 | 311,980 | 311,980 |
| 9,291 | - | - | 5112 | Part-Time Wages | - | - | - |
| 5,076 | 5,771 | 5,000 | 5121 | Overtime | 4,929 | 4,929 | 4,929 |
| 170 | 148 | 177 | 5211 | OR Workers' Benefit | 172 | 172 | 172 |
| 23,730 | 22,141 | 20,626 | 5212 | Social Security | 24,088 | 24,088 | 24,088 |
| 60,562 | 75,607 | 76,459 | 5213 | Med, Den, Life Ins. | 77,506 | 77,506 | 77,506 |
| 40,351 | 49,895 | 58,248 | 5214 | Retirement | 71,462 | 71,462 | 71,462 |
| 1,166 | 1,056 | 1,084 | 5215 | Long Term Disability Ins | 1,274 | 1,274 | 1,274 |
| 941 | 2,771 | 4,449 | 5216 | Unemployment Insurance | 4,120 | 4,120 | 4,120 |
| 688 | 623 | 679 | 5217 | Life Insurance | 666 | 666 | 666 |
| **447,503** | **455,991** | **431,341** | **Total - Personnel Services** | | **496,197** | **496,197** | **496,197** |
| | | | Materials & Services | | | | |
| 190 | 51 | 200 | 5315 | Computer Supplies | 200 | 200 | 200 |
| 728 | 499 | 700 | 5319 | Other Office Supplies | 700 | 700 | 700 |
| 93 | 70 | 300 | 5321 | Cleaning Supplies | 300 | 300 | 300 |
| 16,616 | 15,958 | 16,500 | 5323 | Fuel | 13,000 | 13,000 | 13,000 |
| 934 | 28 | 1,500 | 5324 | Clothing | 1,500 | 1,500 | 1,500 |
| 995 | 994 | 1,000 | 5325 | Ag Supplies | 1,000 | 1,000 | 1,000 |
| 97 | 1,084 | 3,700 | 5326 | Safety/Medicines | 2,000 | 2,000 | 2,000 |
| 1,122 | 1,335 | 3,000 | 5329 | Other Operating Supplies | 3,000 | 3,000 | 3,000 |
| 1,168 | 59 | 1,200 | 5333 | Paint | 1,200 | 1,200 | 1,200 |
| 614 | 251 | 1,200 | 5338 | Tools | 1,200 | 1,200 | 1,200 |
| 901 | 1,172 | 3,000 | 5339 | Other Maintenance Supplie | 3,000 | 3,000 | 3,000 |
| 1,459 | 1,310 | 1,500 | 5352 | Protective Clothing | 1,500 | 1,500 | 1,500 |
| 38,955 | 32,359 | 40,000 | 5361 | Road Materials | 34,000 | 34,000 | 34,000 |
| - | 490 | 1,500 | 5362 | Concrete | 1,500 | 1,500 | 1,500 |
| 8,709 | 9,948 | 14,000 | 5363 | Signs | 14,000 | 14,000 | 14,000 |
| 1,038 | 1,507 | 2,600 | 5369 | Other Street Supplies | 2,600 | 2,600 | 2,600 |
| - | 476 | 1,500 | 5392 | Security Supplies | 1,500 | 1,500 | 1,500 |
| 35 | 347 | 500 | 5399 | Other Supplies | 500 | 500 | 500 |
| 391 | 257 | 500 | 5416 | Medical | 500 | 500 | 500 |
| 16,280 | 13,986 | 23,000 | 5419 | Other Professional Serv | 15,000 | 15,000 | 15,000 |
| 4,569 | 4,671 | 4,500 | 5421 | Telephone/Data | 2,500 | 2,500 | 2,500 |
| 204 | 84 | 300 | 5422 | Postage | 300 | 300 | 300 |
| - | 178 | 2,000 | 5424 | Advertising | 1,000 | 1,000 | 1,000 |
| 1,997 | 2,537 | 2,700 | 5427 | Training | 2,000 | 2,000 | 2,000 |
| 350 | 700 | 700 | 5431 | Lodging | 700 | 700 | 700 |
| 30 | - | 175 | 5432 | Meals | 175 | 175 | 175 |
| - | - | 50 | 5433 | Mileage | 50 | 50 | 50 |
| 2,108 | 1,871 | 5,000 | 5445 | Work Equipment | 5,000 | 5,000 | 5,000 |
| - | 2,583 | 3,000 | 5446 | Software Licenses | 3,000 | 3,000 | 3,000 |
| 3,953 | 3,123 | 6,000 | 5451 | Natural Gas | 6,000 | 6,000 | 6,000 |
| 7,505 | 7,975 | 8,500 | 5453 | Electricity | 8,500 | 8,500 | 8,500 |
| 5,784 | 14,353 | 15,000 | 5454 | Solid Waste Disposal | 5,000 | 5,000 | 5,000 |
| 10,988 | 5,559 | 18,000 | 5471 | Equipment Repair & Maint | 4,000 | 4,000 | 4,000 |
| 121 | 25 | 1,000 | 5474 | Structures Repair & Maint | 1,000 | 1,000 | 1,000 |
| 13,389 | 11,346 | 7,000 | 5475 | Vehicle Repair & Maint | 4,000 | 4,000 | 4,000 |
| 121 | - | 300 | 5476 | Laundry | 300 | 300 | 300 |
| 1,815 | 21,171 | 25,000 | 5479 | Other Repair & Maintenanc | 20,000 | 20,000 | 20,000 |
| 16,278 | 5,630 | 15,000 | 5482 | Tree Maintenance | 15,000 | 15,000 | 15,000 |
| 1,270 | 699 | 1,000 | 5492 | Registrations/Tuitions | 1,000 | 1,000 | 1,000 |
| 219 | - | 250 | 5498 | Permits/Fees | 250 | 250 | 250 |
| 2,926 | 2,182 | 3,044 | 5499 | Other Services | 1,085 | 1,085 | 1,085 |
| **163,951** | **166,867** | **235,919** | **Total - Materials & Services** | | **179,060** | **179,060** | **179,060** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 140 - Street Fund | | | | |
| | | | Capital Outlay | | | | |
| - | 8,022 | - | 5649 | Other Equipment | 25,000 | 25,000 | 25,000 |
| **-** | **8,022** | **-** | **Total - Capital Outlay** | | **25,000** | **25,000** | **25,000** |
| **611,455** | **630,880** | **667,260** | **Program Total: 4211 - Street Maintenance** | | **700,257** | **700,257** | **700,257** |
| | | | **Program:** 4261 - Street Cleaning | | | | |
| | | | Materials & Services | | | | |
| 1,351 | 997 | 1,000 | 5323 | Fuel | 1,000 | 1,000 | 1,000 |
| 795 | 773 | 1,000 | 5329 | Other Operating Supplies | 1,000 | 1,000 | 1,000 |
| 108,486 | 124,877 | 115,000 | 5419 | Other Professional Serv | 125,000 | 125,000 | 125,000 |
| - | - | 500 | 5454 | Solid Waste Disposal | 500 | 500 | 500 |
| - | - | 900 | 5471 | Equipment Repair & Maint | 1,000 | 1,000 | 1,000 |
| 3,121 | 100 | 2,000 | 5475 | Vehicle Repair & Maint | 2,000 | 2,000 | 2,000 |
| **113,753** | **126,747** | **120,400** | **Total - Materials & Services** | | **130,500** | **130,500** | **130,500** |
| **113,753** | **126,747** | **120,400** | **Program Total: 4261 - Street Cleaning** | | **130,500** | **130,500** | **130,500** |
| | | | **Program:** 4299 - Street Admin | | | | |
| | | | Materials & Services | | | | |
| - | - | - | 5409.582 | Garage Services | 44,915 | 44,915 | 44,915 |
| - | - | - | 5410.582 | PW Overhead | 51,855 | 51,855 | 51,855 |
| - | - | - | 5411.582 | Engineering Support to PW Services Func | 135,387 | 135,387 | 135,387 |
| 3,665 | 900 | 6,000 | 5414 | Accounting/Auditing | 6,000 | 6,000 | 6,000 |
| 12,440 | 13,755 | 11,168 | 5428 | IS Support | 15,750 | 15,750 | 15,750 |
| 31,139 | 29,523 | 35,783 | 5448 | Internal Rent | 17,439 | 17,439 | 17,439 |
| - | 239,195 | 240,000 | 5456 | Street Lighting | 240,000 | 240,000 | 240,000 |
| 7,456 | - | - | 5461 | Auto Insurance | - | - | - |
| 3,207 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| 15,051 | 6,902 | 6,902 | 5464 | Workers' Comp | 5,389 | 5,389 | 5,389 |
| 14,394 | 14,602 | 14,602 | 5465 | General Liability | 11,402 | 11,402 | 11,402 |
| 1,763 | 450 | 4,000 | 5482 | Tree Maintenance | 4,000 | 4,000 | 4,000 |
| 1,616 | 2,437 | 15,000 | 5483 | Sidewalks | 15,000 | 15,000 | 15,000 |
| - | 1,385 | 1,412 | 5500 | Banking Fees & Charges | - | - | - |
| **90,731** | **309,149** | **334,867** | **Total - Materials & Services** | | **547,137** | **547,137** | **547,137** |
| **90,731** | **309,149** | **334,867** | **Program Total: 4299 - Street Admin** | | **547,137** | **547,137** | **547,137** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | - | 5811.363 | Transfer to Street & Storm Cap Const Fun | 1,139,600 | 1,139,600 | 1,139,600 |
| 195,000 | 195,000 | 169,830 | 5811.582 | Transfer to Public Works Services Fund | - | - | - |
| - | 30,000 | 30,000 | 5811.591 | Transfer to Equipment Replace | 30,000 | 30,000 | 30,000 |
| **195,000** | **225,000** | **199,830** | **Total - Transfers Out** | | **1,169,600** | **1,169,600** | **1,169,600** |
| **195,000** | **225,000** | **199,830** | **Program Total: 9711 - Operating Transfer Out** | | **1,169,600** | **1,169,600** | **1,169,600** |
| **1,010,938** | **1,291,776** | **1,322,357** | **Department Total: 631 - Maintenance** | | **2,547,494** | **2,547,494** | **2,547,494** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 641,893 | 5921 | Contingency | 751,756 | 751,756 | 751,756 |
| **-** | **-** | **641,893** | **Total - Contingencies & Reserve** | | **751,756** | **751,756** | **751,756** |
| **1,010,938** | **1,291,776** | **1,964,250** | **Expenditures Total** | | **3,299,250** | **3,299,250** | **3,299,250** |
| **368,093** | **796,932** | **-** | **Fund Net: 140 - Street Fund** | | **-** | **-** | **-** |

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# GO Debt Service Fund – 250

**Fund/Fund Number:** GO Debt Service - 250
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
The Bonded Debt fund records the payment of principal and interest on the City's General Obligation bonds. As of June 30, 2013, a single bond issue is outstanding for the Police Facility. The remaining principal due as of July 1, 2013 is $5,065,000.

See Debt Overview on page 243 for a summary of the City's debt.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **GO Debt Service Fund** | | | |
| | | | Revenues | | | |
| 91,293 | 78,035 | 64,000 | Fund Balance | 195,000 | 30,000 | 30,000 |
| 495,377 | 497,316 | 650,000 | Taxes | 375,000 | 528,000 | 528,000 |
| 721 | 1,116 | 800 | Miscellaneous Revenue | 900 | 900 | 900 |
| 587,391 | 576,467 | 714,800 | **Revenues Total** | 570,900 | 558,900 | 558,900 |
| | | | Expenditures | | | |
| - | 639 | 1,519 | Materials & Services | - | - | - |
| 509,356 | 514,431 | 514,281 | Debt Service | 523,781 | 523,781 | 523,781 |
| - | - | 199,000 | Contingencies and Reserve | 47,119 | 35,119 | 35,119 |
| 509,356 | 515,070 | 714,800 | **Expenditures Total** | 570,900 | 558,900 | 558,900 |
| 78,035 | 61,397 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

This Fund accounts for the debt service on the City's 2005 General Obligation bond. **Property taxes** are the major source of operating revenue. The Miscellaneous Revenue is interest on the cash balance of the fund. The amount allocated to this fund is dependent on reserve requirement limitations and debt service levels.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 250 - GO Debt Service Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 91,292 | 78,035 | 64,000 | 3081 | Beginning Fund Balance | 195,000 | 30,000 | 30,000 |
| **91,292** | **78,035** | **64,000** | **Total - Fund Balance** | | **195,000** | **30,000** | **30,000** |
| | | | Taxes | | | | |
| 495,377 | 497,316 | 650,000 | 3111 | Property Tax | 375,000 | 528,000 | 528,000 |
| **495,377** | **497,316** | **650,000** | **Total - Taxes** | | **375,000** | **528,000** | **528,000** |
| 722 | 1,116 | 800 | 3611 | Interest from Investments | 900 | 900 | 900 |
| **722** | **1,116** | **800** | **Total - Miscellaneous Revenue** | | **900** | **900** | **900** |
| **587,391** | **576,467** | **714,800** | **Revenues Total** | | **570,900** | **558,900** | **558,900** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 151 - Finance | | | | |
| | | | **Program:** 9111 - Debt Service | | | | |
| | | | Materials & Services | | | | |
| - | 639 | 1,519 | 5500 | Banking Fees & Charges | - | - | - |
| **-** | **639** | **1,519** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Debt Service | | | | |
| 275,300 | 290,000 | 300,000 | 5711 | Bond Principle | 320,000 | 320,000 | 320,000 |
| 234,056 | 224,431 | 214,281 | 5721 | Bond Interest | 203,781 | 203,781 | 203,781 |
| **509,356** | **514,431** | **514,281** | **Total - Debt Service** | | **523,781** | **523,781** | **523,781** |
| **509,356** | **515,070** | **515,800** | **Program Total: 9111 - Debt Service** | | **523,781** | **523,781** | **523,781** |
| **509,356** | **515,070** | **515,800** | **Department Total: 151 - Finance** | | **523,781** | **523,781** | **523,781** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 199,000 | 5921 | Contingency | 47,119 | 35,119 | 35,119 |
| **-** | **-** | **199,000** | **Total - Contingencies & Reserve** | | **47,119** | **35,119** | **35,119** |
| **509,356** | **515,070** | **714,800** | **Expenditures Total** | | **570,900** | **558,900** | **558,900** |
| **78,035** | **61,397** | **-** | **Fund Net: 250 - GO Debt Service Fund** | | **-** | **-** | **-** |

# Utility Funds

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# Water Fund – 470

**Fund/Fund Number:** Water - 470
**Department/Department Number:** Water - 611
**Department Director:** Dan Brown

**Description of purpose/functions of section:**
This section provides administration, operations and maintenance of the water treatment and distribution system. The section also provides billing and meter reading program for all customer accountants. The section is responsible for all activities centered at the water treatment plants and throughout the water distribution system. The section also administers a Cross Connection Control and Backflow Prevention Program.

**Description of section, including number of personnel:**

The section under the direction of the Water Resources Division Manager is supervised by the Drinking Water Section Supervisor. The section is organized to provide both operations and maintenance with clerical administrative support. The section currently has 10 full time positions.

**Description of FY 2012-13 accomplishments:**

- Continued to provide water treatment, distribution, secondary disinfection meeting all state and federal regulatory requirements
- Prepared and provided to customers and Section of Human Services the 2012 Water Quality Report
- Prepared and provided to customers the second Woodburn Water Works newsletter.
- Flushed and operated Fire Hydrants in the entire system
- Cross connection and backflow prevention, inspected 1435 devices, continue to expand program
- Completed Water line, replacement, capacity improvement on Fourth Street from Hayes Street to Lincoln Street
- Realigned and secured 14” water main on Hazelnut Drive, bridge crossing.

**Description of FY 2013-14 proposed focus/goals:**

- Continue to provide quality drinking water that meets all federal and state requirements
- Review and update Rate Structure
- Continue Automatic Read Meter (AMR) program
- Produce and distribute the 2013 Water Quality Report
- Complete Nitrification Control Plan
- Continue effort in the Cross Connection, Backflow Prevention Control Plan.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Water Fund** | | | |
| | | | Revenues | | | |
| 664,436 | 371,886 | 405,000 | Fund Balance | 1,275,000 | 1,275,000 | 1,275,000 |
| 1,641,368 | 2,143,000 | 3,167,025 | Charges for Goods and Services | 3,315,515 | 3,315,515 | 3,315,515 |
| 37,531 | 56,806 | 54,500 | Miscellaneous Revenue | 56,200 | 56,200 | 56,200 |
| 85,442 | - | - | Other Financing Sources | - | - | - |
| 85,000 | 85,000 | 824,000 | Transfers In | - | - | - |
| 2,513,777 | 2,656,692 | 4,450,525 | **Revenues Total** | 4,646,715 | 4,646,715 | 4,646,715 |
| | | | Expenditures | | | |
| 1,090,996 | 1,195,296 | 1,283,761 | Personnel Services | 1,371,458 | 1,371,458 | 1,371,458 |
| 605,767 | 640,727 | 720,188 | Materials & Services | 838,457 | 838,457 | 838,457 |
| 13,686 | 35,604 | 42,000 | Capital Outlay | - | - | - |
| - | 1,634 | 1,171,121 | Debt Service | 1,159,630 | 1,159,630 | 1,159,630 |
| 431,442 | 336,000 | 101,322 | Transfers Out | 38,108 | 38,108 | 38,108 |
| - | - | 1,132,133 | Contingencies and Reserve | 1,239,062 | 1,239,062 | 1,239,062 |
| 2,141,891 | 2,209,261 | 4,450,525 | **Expenditures Total** | 4,646,715 | 4,646,715 | 4,646,715 |
| 371,886 | 447,431 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

**Charges for Goods and Services** the fees collected for water provided to City residents and represent the major revenue source for the Water Fund. The fees of $3,315,515 represent the sole revenue source for this fund, excluding interest.

The FY 2012-13 budget included **Transfers In** of $70,000 for utility billing expenses, which will be charged directly to Materials & Services in the Sewer Fund in FY 2013-14, instead of using transfers.

The **Materials & Services** increase is caused by the General Right of Way of $161,321 charge implemented for FY 2013-14, but is partially offset by the change for utility billing expenses.

For further information regarding **Debt Service** see Debt Overview on page 243.

The **Transfers Out** amount of $38,108 includes $10,000 to the Equipment Replacement Fund for future needs. An additional, $13,334 represents a payment of $6,667 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan for the City's accounting and utility billing system. The remaining $14,774 is transferring to the Water Cap Construction Fund for a capital project. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 470 - Water Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 664,436 | 371,886 | 405,000 | 3081 | Beginning Fund Balance | 1,275,000 | 1,275,000 | 1,275,000 |
| **664,436** | **371,886** | **405,000** | **Total - Fund Balance** | | **1,275,000** | **1,275,000** | **1,275,000** |
| | | | Charges for Goods and Services | | | | |
| 1,602,397 | 2,063,168 | 3,077,925 | 3434.101 | Water Sales Revenue | 3,226,415 | 3,226,415 | 3,226,415 |
| 16,250 | 13,820 | 20,000 | 3434.102 | New Services | 20,000 | 20,000 | 20,000 |
| 16,995 | 17,486 | 19,000 | 3434.103 | Re-connection Fees | 19,000 | 19,000 | 19,000 |
| - | 3,746 | 3,500 | 3434.104 | Vacations | 3,500 | 3,500 | 3,500 |
| 12 | - | 100 | 3434.105 | After Hours Fee | 100 | 100 | 100 |
| 2,600 | 2,308 | 2,000 | 3434.106 | NSF Check Fee | 2,000 | 2,000 | 2,000 |
| 1,614 | 424 | 1,500 | 3434.108 | Bulk Water Sales | 1,500 | 1,500 | 1,500 |
| 1,500 | 42,048 | 43,000 | 3434.112 | Late Fees | 43,000 | 43,000 | 43,000 |
| **1,641,368** | **2,143,000** | **3,167,025** | **Total - Charges for Goods and Services** | | **3,315,515** | **3,315,515** | **3,315,515** |
| 1,977 | 1,862 | 3,500 | 3611 | Interest from Investments | 5,200 | 5,200 | 5,200 |
| 29,238 | 48,563 | 47,000 | 3625 | Facilities Rent | 47,000 | 47,000 | 47,000 |
| 3,488 | 5,892 | - | 3691 | Sale of Surplus Property | - | - | - |
| 2,828 | 489 | 4,000 | 3699 | Other Miscellaneous Income | 4,000 | 4,000 | 4,000 |
| **37,531** | **56,806** | **54,500** | **Total - Miscellaneous Revenue** | | **56,200** | **56,200** | **56,200** |
| | | | Other Financing Sources | | | | |
| 85,442 | - | - | 3811 | Interfund Loan Proceeds | - | - | - |
| **85,442** | **-** | **-** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| 15,000 | 15,000 | - | 3971.001 | Transfer From General Fund | - | - | - |
| - | - | 754,000 | 3971.466 | Transfer From Water Construction | - | - | - |
| 70,000 | 70,000 | 70,000 | 3971.472 | Transfer From Sewer | - | - | - |
| **85,000** | **85,000** | **824,000** | **Total - Transfers In** | | **-** | **-** | **-** |
| **2,513,777** | **2,656,693** | **4,450,525** | **Revenues Total** | | **4,646,715** | **4,646,715** | **4,646,715** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 470 - Water Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 611 - Water | | | | |
| | | | **Program:** 6411 - Water Supply | | | | |
| | | | Personnel Services | | | | |
| 731,908 | 770,407 | 778,416 | 5111 | Regular Wages | 861,567 | 861,567 | 861,567 |
| - | 2,002 | 7,000 | 5112 | Part-Time Wages | 4,707 | 4,707 | 4,707 |
| 9,875 | 8,531 | 15,000 | 5121 | Overtime | 15,030 | 15,030 | 15,030 |
| 378 | 366 | 473 | 5211 | OR Workers' Benefit | 451 | 451 | 451 |
| 54,432 | 56,557 | 61,232 | 5212 | Social Security | 66,828 | 66,828 | 66,828 |
| 194,238 | 210,172 | 220,232 | 5213 | Med, Den, Life Ins. | 203,892 | 203,892 | 203,892 |
| 93,822 | 135,835 | 183,012 | 5214 | Retirement | 202,230 | 202,230 | 202,230 |
| 2,625 | 2,762 | 3,190 | 5215 | Long Term Disability Ins | 3,465 | 3,465 | 3,465 |
| 2,170 | 7,031 | 13,207 | 5216 | Unemployment Insurance | 11,457 | 11,457 | 11,457 |
| 1,548 | 1,634 | 1,999 | 5217 | Life Insurance | 1,831 | 1,831 | 1,831 |
| **1,090,996** | **1,195,296** | **1,283,761** | **Total - Personnel Services** | | **1,371,458** | **1,371,458** | **1,371,458** |
| | | | Materials & Services | | | | |
| 590 | 1,978 | 2,000 | 5315 | Computer Supplies | 1,500 | 1,500 | 1,500 |
| 2,105 | 1,999 | 2,000 | 5319 | Other Office Supplies | 1,500 | 1,500 | 1,500 |
| 16,855 | 14,707 | 20,000 | 5323 | Fuel | 19,000 | 19,000 | 19,000 |
| 2,904 | 2,916 | 3,000 | 5324 | Clothing | 3,000 | 3,000 | 3,000 |
| - | 2,110 | 2,500 | 5326 | Safety/Medicines | 1,800 | 1,800 | 1,800 |
| 39,960 | 48,835 | 50,000 | 5327 | Chemicals | 50,000 | 50,000 | 50,000 |
| 696 | 2,363 | 2,500 | 5328 | Lab Supplies | 2,500 | 2,500 | 2,500 |
| 999 | 7,348 | 1,000 | 5329 | Other Operating Supplies | 1,300 | 1,300 | 1,300 |
| 2,090 | 2,328 | 4,000 | 5338 | Tools | 3,000 | 3,000 | 3,000 |
| 769 | 1,158 | 2,000 | 5339 | Other Maintenance Supplie | 1,900 | 1,900 | 1,900 |
| 19,627 | 16,069 | 20,000 | 5379 | Other Water/Sewer Supplie | 15,000 | 15,000 | 15,000 |
| 9,972 | 9,913 | 10,000 | 5379.001 | Line Repair Supplies | 8,000 | 8,000 | 8,000 |
| 25,572 | 33,940 | 34,000 | 5379.002 | Customer Service | 17,000 | 17,000 | 17,000 |
| 3,847 | 1,661 | 10,000 | 5379.003 | Pump Supplies | 5,500 | 5,500 | 5,500 |
| 12,462 | 15,958 | 16,000 | 5379.004 | Meter Parts | 10,000 | 10,000 | 10,000 |
| 2,986 | 2,998 | 3,000 | 5379.005 | Protective Equipment | 2,500 | 2,500 | 2,500 |
| 240 | - | 4,000 | 5392 | Security Supplies | 2,000 | 2,000 | 2,000 |
| 2,159 | 2,191 | 3,000 | 5399 | Other Supplies | 2,000 | 2,000 | 2,000 |
| 503 | 150 | 500 | 5416 | Medical | 500 | 500 | 500 |
| 255 | - | 500 | 5417 | Human Resources | 500 | 500 | 500 |
| 14,447 | 20,897 | 15,000 | 5419 | Other Professional Serv | 5,000 | 5,000 | 5,000 |
| 27,886 | 14,155 | 15,000 | 5419.501 | Testing/Lab | 15,000 | 15,000 | 15,000 |
| 9,293 | 7,153 | 15,000 | 5419.707 | Educ Outreach | 6,000 | 6,000 | 6,000 |
| 6,147 | 7,697 | 7,000 | 5421 | Telephone/Data | 7,000 | 7,000 | 7,000 |
| 767 | 538 | 1,000 | 5422 | Postage | 500 | 500 | 500 |
| 4,721 | 5,368 | 10,000 | 5427 | Training | 6,000 | 6,000 | 6,000 |
| 840 | 995 | 1,000 | 5445 | Work Equipment | 500 | 500 | 500 |
| - | 4,487 | 4,500 | 5446 | Software Licenses | 4,500 | 4,500 | 4,500 |
| 3,521 | 2,537 | 6,000 | 5451 | Natural Gas | 6,000 | 6,000 | 6,000 |
| 186,208 | 195,785 | 220,000 | 5453 | Electricity | 220,000 | 220,000 | 220,000 |
| 2,176 | 2,632 | 2,000 | 5454 | Solid Waste Disposal | 800 | 800 | 800 |
| 7,135 | 6,794 | 7,000 | 5471 | Equipment Repair & Maint | 3,000 | 3,000 | 3,000 |
| 3,962 | 3,979 | 4,000 | 5472 | Buildings Repairs & Maint | 2,000 | 2,000 | 2,000 |
| 7,356 | 10,639 | 10,000 | 5475 | Vehicle Repair & Maint | 2,951 | 2,951 | 2,951 |
| 1,500 | 472 | - | 5476 | Laundry | - | - | - |
| 1,301 | 985 | 2,500 | 5491 | Dues & Subscriptions | 1,900 | 1,900 | 1,900 |
| 1,365 | 1,394 | 3,500 | 5492 | Registrations/Tuitions | 1,800 | 1,800 | 1,800 |
| 1,495 | 1,033 | 1,500 | 5498 | Permits/Fees | 1,000 | 1,000 | 1,000 |
| 72 | 146 | 250 | 5499 | Other Services | 250 | 250 | 250 |
| **424,782** | **456,308** | **515,250** | **Total - Materials & Services** | | **432,701** | **432,701** | **432,701** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 470 - Water Fund | | | | |
| | | | Capital Outlay | | | | |
| 13,686 | 26,645 | 30,000 | 5634 | Water | - | - | - |
| - | 2,000 | 2,000 | 5644 | Communications | - | - | - |
| - | 6,959 | 10,000 | 5649 | Other Equipment | - | - | - |
| **13,686** | **35,604** | **42,000** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **1,529,464** | **1,687,208** | **1,841,011** | **Program Total: 6411 - Water Supply** | | **1,804,159** | **1,804,159** | **1,804,159** |
| | | | **Program:** 6421 - Water Meter Reading | | | | |
| | | | Materials & Services | | | | |
| 2,997 | 4,954 | 5,000 | 5323 | Fuel | 4,500 | 4,500 | 4,500 |
| - | 400 | 400 | 5419 | Other Professional Serv | 300 | 300 | 300 |
| 328 | - | 700 | 5421 | Telephone/Data | 150 | 150 | 150 |
| 36,352 | 34,776 | 40,000 | 5422 | Postage | 20,000 | 20,000 | 20,000 |
| 615 | - | 800 | 5433 | Mileage | 400 | 400 | 400 |
| 2,448 | 1,588 | 2,500 | 5471 | Equipment Repair & Maint | 2,000 | 2,000 | 2,000 |
| 14,394 | 24,279 | 23,000 | 5493 | Printing/Binding | 13,000 | 13,000 | 13,000 |
| **57,134** | **65,998** | **72,400** | **Total - Materials & Services** | | **40,350** | **40,350** | **40,350** |
| **57,134** | **65,998** | **72,400** | **Program Total: 6421 - Water Meter Reading** | | **40,350** | **40,350** | **40,350** |
| | | | **Program:** 6499 - Water Administration | | | | |
| | | | Materials & Services | | | | |
| 50 | 2 | 150 | 5319 | Other Office Supplies | 100 | 100 | 100 |
| - | 2,415 | 2,500 | 5329 | Other Operating Supplies | 1,500 | 1,500 | 1,500 |
| - | - | - | 5409.582 | Garage Services | 28,049 | 28,049 | 28,049 |
| - | - | - | 5410.582 | PW Overhead | 43,369 | 43,369 | 43,369 |
| - | - | - | 5411.582 | Engineering Support to PW Services Func | 10,805 | 10,805 | 10,805 |
| 5,765 | 7,750 | 9,000 | 5414 | Accounting/Auditing | 9,000 | 9,000 | 9,000 |
| 30,268 | 27,510 | 24,759 | 5428 | IS Support | 34,650 | 34,650 | 34,650 |
| 29,407 | 16,832 | 22,846 | 5448 | Internal Rent | 14,612 | 14,612 | 14,612 |
| - | - | - | 5450 | General Right of Way Charge | 161,321 | 161,321 | 161,321 |
| 4,610 | - | - | 5461 | Auto Insurance | - | - | - |
| 5,081 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| 18,670 | 23,447 | 23,447 | 5464 | Workers' Comp | 18,309 | 18,309 | 18,309 |
| 30,000 | 33,366 | 33,336 | 5465 | General Liability | 26,031 | 26,031 | 26,031 |
| - | - | 10,000 | 5499.005 | Grounds Maintenance Services | - | - | - |
| - | 7,100 | 6,000 | 5500 | Banking Fees & Charges | 17,160 | 17,160 | 17,160 |
| - | - | 500 | 5510 | Bad Debt Expense | 500 | 500 | 500 |
| **123,852** | **118,422** | **132,538** | **Total - Materials & Services** | | **365,406** | **365,406** | **365,406** |
| | | | Debt Service | | | | |
| - | - | 621,880 | 5711 | Bond Principle | 648,320 | 648,320 | 648,320 |
| - | 1,634 | 13,335 | 5714 | Interfund Loan | - | - | - |
| - | - | 535,906 | 5721 | Bond Interest | 511,310 | 511,310 | 511,310 |
| **-** | **1,634** | **1,171,121** | **Total - Debt Service** | | **1,159,630** | **1,159,630** | **1,159,630** |
| **123,852** | **120,056** | **1,303,659** | **Program Total: 6499 - Water Administration** | | **1,525,036** | **1,525,036** | **1,525,036** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 470 - Water Fund | | | | |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | - | 5811.566 | Transfer to Water Cap Const Fund | 14,774 | 14,774 | 14,774 |
| 85,442 | - | - | 5811.568 | Transfer to Information Services | - | - | - |
| 311,000 | 311,000 | 76,322 | 5811.582 | Transfer to Public Works Services Fund | - | - | - |
| 35,000 | 25,000 | 25,000 | 5811.591 | Transfer to Equipment Replace | 10,000 | 10,000 | 10,000 |
| - | - | - | 5841.376 | Interfund Loan Transfer | 6,667 | 6,667 | 6,667 |
| - | - | - | 5841.466 | Interfund Loan Transfer | 6,667 | 6,667 | 6,667 |
| **431,442** | **336,000** | **101,322** | **Total - Transfers Out** | | **38,108** | **38,108** | **38,108** |
| **431,442** | **336,000** | **101,322** | **Program Total: 9711 - Operating Transfer Out** | | **38,108** | **38,108** | **38,108** |
| **2,141,891** | **2,209,261** | **3,318,392** | **Department Total: 611 - Water** | | **3,407,653** | **3,407,653** | **3,407,653** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 378,133 | 5921 | Contingency | 485,062 | 485,062 | 485,062 |
| - | - | 754,000 | 5981.010 | Reserve for Loan | 754,000 | 754,000 | 754,000 |
| **-** | **-** | **1,132,133** | **Total - Contingencies & Reserve** | | **1,239,062** | **1,239,062** | **1,239,062** |
| **2,141,891** | **2,209,261** | **4,450,525** | **Expenditures Total** | | **4,646,715** | **4,646,715** | **4,646,715** |
| **371,886** | **447,432** | **-** | **Fund Net: 470 - Water Fund** | | **-** | **-** | **-** |

# Sewer Fund – 472

**Fund/Fund Number:** Sewer - 472
**Department/Department Number:** Sewer - 621
**Department Director:** Dan Brown

**Description of purpose/functions of department:**

This section within the Public Works Department provides administration, operations and maintenance of the Wastewater Treatment Plant; Sanitary, Storm & Surface Water Collection System of the City's wastewater system and storm sewer system. The Wastewater Treatment Department is responsible for activities centered at the treatment plant, including the natural treatment processes. Activities include treatment operations, reuse operations, biosolids operations, pre-treatment program and laboratory services and maintenance. The Sanitary, Storm & Surface Water Collection Department is responsible for sanitary sewer main collection activities, infiltration/inflow practices as required by Department of Environmental Quality and storm water activities, best management practices as required by Total Maximum Daily Load Implementation Plan, Storm and Surface Water Management Plan. The department is responsible for maintenance of approximately 60 miles of various size sanitary sewer mains, nine remote pump stations, approximately 59 miles of various size storm sewer mains, three regional detention facilities and the surface conveyance system of Mill Creek and Senecal and there numerous tributaries.

**Description of department, including number of personnel:**

The section under the direction of the Water Resources Division Manager is supervised by the Wastewater Treatment Plant Section Supervisor and the Sanitary, Storm & Surface Water Collection Section Supervisor. The department is organized to provide both operations and maintenance with clerical administrative support. The section currently has 16 full time employees, including the sewerline maintenance/storm group.

**Description of FY 2012-13 accomplishments:**

- Completed Recycle Water Use Plan. Submitted to DEQ for approval in conjunction with the NDPES discharge permit renewal.
- Completed Biosolids Management Plan, Submitted to DEQ for approval in conjunction with the NDPES discharge permit renewal.
- Submitted and continue to work with DEQ on the NPDES discharge permit renewal
- Completed Final Design plans for MAO improvements, Treatment Plant Upgrades and Natural Treatment System. Submitted to DEQ for approval end of January, currently under review. DEQ approval process is on hold due to legal challenges beyond the Cities control, once approved the first phase will be Bid, treatment plant upgrades and lagoon wetlands
- Prepared and provided to customers the second Woodburn Water Works newsletter, the third edition is being prepared for release this month.
- Completed Biosolids Land Application in conjunction with site authorization with a local farm operation, IOKA Farms. This year we dredged, processed and land applied 769 dry tons of material on approximately 225 acres.
- Completed annual Biosolids, Water Reuse Report to DEQ
- Completed communication tower capital improvement project.
- Video inspected 12 miles of Collection System piping
- High Pressure cleaned 18 miles of Collection System piping
- Completed annual I/I report to DEQ
- Completed Annual Storm Water Management, TMDL annual report to DEQ
- Clean 15% of the Storm Water System, piping, conveyance and inlets

- Conducted internal training on BMP to reduce pollutants in maintenance activities.
- Installed approximately 250 Storm Water Inlet markers, Don't Pollute. The markers were placed in conjunction with the Boy Scouts as an Eagle Scout project.
- Participated in numerous Public Outreach Events, Oregon Earth Day, River Ranger Program, Pudding River Watershed education events, Day of the Child, Treatment Plant Tours, etc.

**Description of FY 2013-14 proposed focus/goals:**

- Award, Construct First Phase of MAO Wastewater Treatment Plant, Natural Treatment System Upgrades
- Complete Final Design, DEQ approval, Award contract and Construct Second Phase of MAO compliance improvements, Floodplain Wetlands and Outfall.
- Complete Poplar Harvest and Replant, over next two years.
- Complete Biosolids seasonal dredging and off-site land application
- Complete NPDES discharge permit renewal.
- Video Inspect 12 Miles of the City Collection System
- High Pressure Clean 15 Miles of the City Collection System
- Continue Inflow & Infilitration (I&I) removal, and annual reporting to DEQ
- Continue to implement BMP and control measures per the Storm Water Management TMDL implementation plan, to included developing a better defined Erosion Control and Illicit Discharge program.
- Clean 15% of the Storm Water System
- Install Storm Water Inlet markers, Don't Pollute, currently working with Boy Scouts to implement
- Prepare and submit to DEQ annual Storm Water Management, TMDL annual report to DEQ.
- Continue Participating in Public Outreach Events.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

A 5 percent budget reduction has been accomplished by an across the board reduction in material and services expenditures, and significant reductions in Capital Outlay and Equipment Replacement. The budget reduction has been implemented to assist the fund in absorbing the General Fund ROW Charge on sales revenue

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Sewer Fund** | | | |
| | | | Revenues | | | |
| 507,711 | 519,488 | 612,000 | Fund Balance | 3,779,000 | 3,779,000 | 3,779,000 |
| 2,883,734 | 3,066,833 | 6,553,084 | Charges for Goods and Services | 7,030,000 | 7,030,000 | 7,030,000 |
| - | 700 | - | Fines and Forfeits | - | - | - |
| 3,791 | 7,705 | 6,000 | Miscellaneous Revenue | 14,200 | 14,200 | 14,200 |
| 85,442 | - | - | Other Financing Sources | - | - | - |
| - | 8,724 | 2,944,724 | Transfers In | - | - | - |
| 3,480,678 | 3,603,450 | 10,115,808 | **Revenues Total** | 10,823,200 | 10,823,200 | 10,823,200 |
| | | | Expenditures | | | |
| 1,227,105 | 1,342,692 | 1,835,229 | Personnel Services | 1,954,268 | 1,954,268 | 1,954,268 |
| 887,650 | 879,532 | 1,047,902 | Materials & Services | 1,472,684 | 1,472,684 | 1,472,684 |
| 60,551 | 42,972 | 142,097 | Capital Outlay | 79,584 | 79,584 | 79,584 |
| - | 1,634 | 2,963,998 | Debt Service | 3,309,712 | 3,309,712 | 3,309,712 |
| 785,884 | 695,000 | 376,438 | Transfers Out | 173,593 | 173,593 | 173,593 |
| - | - | 3,750,144 | Contingencies and Reserve | 3,833,359 | 3,833,359 | 3,833,359 |
| 2,961,190 | 2,961,830 | 10,115,808 | **Expenditures Total** | 10,823,200 | 10,823,200 | 10,823,200 |
| 519,488 | 641,619 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

**Charges for Goods and Services** represent the major revenue source for the Sewer Fund and are fees collected for sewer services provided to City residents

The **Materials & Services** increase is caused by the General Right of Way charge implemented for FY 2013-14.

For further information regarding debt and **Debt Service** see Debt Overview on page 243. A reserve for debt service $2,892,724 must also be maintained in relation to the debt service.

The **Transfers Out** amount of $173,593 includes $70,259 to the Equipment Replacement Fund for future needs and $90,000 to the Street Fund for street sweeping costs. The remaining $13,334 represents a payment of $6,667 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 472 - Sewer Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 357,891 | 519,488 | 612,000 | 3081 | Beginning Fund Balance | 3,779,000 | 3,779,000 | 3,779,000 |
| **357,891** | **519,488** | **612,000** | **Total - Fund Balance** | | **3,779,000** | **3,779,000** | **3,779,000** |
| | | | Charges for Goods and Services | | | | |
| 121,113 | 79,689 | 80,000 | 3434.112 | Late Fees | 80,000 | 80,000 | 80,000 |
| 2,720,361 | 2,890,813 | 6,373,084 | 3435.101 | Sewer System Revenue | 6,850,000 | 6,850,000 | 6,850,000 |
| 102,817 | 96,331 | 100,000 | 3435.103 | Septage Dumping | 100,000 | 100,000 | 100,000 |
| **2,944,290** | **3,066,833** | **6,553,084** | **Total - Charges for Goods and Services** | | **7,030,000** | **7,030,000** | **7,030,000** |
| | | | Fines and Forfeits | | | | |
| - | 700 | - | 3535 | Sewer Discharge Fines | - | - | - |
| **-** | **700** | **-** | **Total - Fines and Forfeits** | | **-** | **-** | **-** |
| 2,206 | 3,302 | 4,000 | 3611 | Interest from Investments | 12,200 | 12,200 | 12,200 |
| 1,586 | 4,403 | 2,000 | 3699 | Other Miscellaneous Income | 2,000 | 2,000 | 2,000 |
| **3,791** | **7,705** | **6,000** | **Total - Miscellaneous Revenue** | | **14,200** | **14,200** | **14,200** |
| | | | Other Financing Sources | | | | |
| 85,442 | - | - | 3811 | Interfund Loan Proceeds | - | - | - |
| **85,442** | **-** | **-** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | 8,724 | - | 3971.461 | Transfer From Sewer CIP | - | - | - |
| - | - | 2,892,724 | 3971.465 | Transfer From Sewer Construction | - | - | - |
| - | - | 52,000 | 3971.478 | Transfer From Stormwater | - | - | - |
| **-** | **8,724** | **2,944,724** | **Total - Transfers In** | | **-** | **-** | **-** |
| **3,391,415** | **3,603,449** | **10,115,808** | **Revenues Total** | | **10,823,200** | **10,823,200** | **10,823,200** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 472 - Sewer Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 621 - Sewer | | | | |
| | | | **Program:** 6511 - WWTP Operation | | | | |
| | | | Personnel Services | | | | |
| 701,424 | 753,368 | 851,750 | 5111 | Regular Wages | 939,736 | 939,736 | 939,736 |
| 4,595 | - | 5,000 | 5112 | Part-Time Wages | 4,707 | 4,707 | 4,707 |
| 9,961 | 9,677 | 21,000 | 5121 | Overtime | 20,808 | 20,808 | 20,808 |
| 324 | 323 | 501 | 5211 | OR Workers' Benefit | 476 | 476 | 476 |
| 52,552 | 56,003 | 67,148 | 5212 | Social Security | 73,252 | 73,252 | 73,252 |
| 137,870 | 152,147 | 203,976 | 5213 | Med, Den, Life Ins. | 196,746 | 196,746 | 196,746 |
| 93,303 | 136,350 | 205,081 | 5214 | Retirement | 218,927 | 218,927 | 218,927 |
| 2,585 | 2,702 | 3,529 | 5215 | Long Term Disability Ins | 3,821 | 3,821 | 3,821 |
| 2,088 | 6,858 | 14,483 | 5216 | Unemployment Insurance | 12,549 | 12,549 | 12,549 |
| 1,527 | 1,602 | 2,212 | 5217 | Life Insurance | 1,995 | 1,995 | 1,995 |
| **1,006,228** | **1,119,031** | **1,374,680** | **Total - Personnel Services** | | **1,473,017** | **1,473,017** | **1,473,017** |
| | | | Materials & Services | | | | |
| 3,000 | 382 | 3,000 | 5315 | Computer Supplies | 1,500 | 1,500 | 1,500 |
| 3,746 | 1,967 | 4,000 | 5319 | Other Office Supplies | 2,500 | 2,500 | 2,500 |
| 1,480 | 316 | 1,500 | 5322 | Lubricants | 1,200 | 1,200 | 1,200 |
| 9,824 | 7,392 | 12,000 | 5323 | Fuel | 14,000 | 14,000 | 14,000 |
| 1,641 | 1,600 | 4,000 | 5324 | Clothing | 4,000 | 4,000 | 4,000 |
| 4,703 | 5,930 | 8,500 | 5326 | Safety/Medicines | 7,500 | 7,500 | 7,500 |
| 19,688 | 3,282 | 15,000 | 5327 | Chemicals | 15,000 | 15,000 | 15,000 |
| 12,913 | 16,993 | 16,000 | 5328 | Lab Supplies | 16,000 | 16,000 | 16,000 |
| 3,000 | 17,010 | 3,500 | 5329 | Other Operating Supplies | 3,000 | 3,000 | 3,000 |
| 2,822 | 2,500 | - | 5331 | Construction Materials | - | - | - |
| 9,104 | 8,180 | 10,000 | 5335 | Electrical Supplies | 10,000 | 10,000 | 10,000 |
| - | 1,761 | 11,000 | 5336 | HVAC | 11,000 | 11,000 | 11,000 |
| 484 | 360 | 1,200 | 5338 | Tools | 1,300 | 1,300 | 1,300 |
| - | - | 3,000 | 5352 | Protective Clothing | 3,000 | 3,000 | 3,000 |
| 7,326 | 8,750 | 12,000 | 5384 | Trees | 12,000 | 12,000 | 12,000 |
| 6,679 | - | 5,000 | 5392 | Security Supplies | 4,500 | 4,500 | 4,500 |
| - | - | 10,000 | 5411 | Engineering & Architect | 7,000 | 7,000 | 7,000 |
| 25,593 | 12,889 | 9,500 | 5419 | Other Professional Serv | 25,000 | 25,000 | 25,000 |
| - | - | 16,000 | 5419.501 | Testing/Lab | 21,000 | 21,000 | 21,000 |
| 5,107 | 3,516 | 15,000 | 5419.707 | Educ Outreach | 7,000 | 7,000 | 7,000 |
| 15,405 | 16,553 | 16,000 | 5421 | Telephone/Data | 16,000 | 16,000 | 16,000 |
| 637 | 534 | 800 | 5422 | Postage | 20,800 | 20,800 | 20,800 |
| 3,597 | 3,234 | 8,000 | 5427 | Training | 6,500 | 6,500 | 6,500 |
| 7,923 | 7,136 | 5,000 | 5429 | Other Communication Serv | 5,000 | 5,000 | 5,000 |
| 1,059 | 726 | 2,000 | 5431 | Lodging | 1,500 | 1,500 | 1,500 |
| 206 | 274 | 700 | 5432 | Meals | 700 | 700 | 700 |
| 45 | - | 400 | 5433 | Mileage | 400 | 400 | 400 |
| 1,218 | 2,084 | 2,500 | 5443 | Office Equipment | 2,000 | 2,000 | 2,000 |
| 934 | 1,875 | 5,000 | 5446 | Software Licenses | 5,500 | 5,500 | 5,500 |
| 37,973 | - | - | 5448 | Internal Rent | - | - | - |
| 22,667 | 58,191 | 55,000 | 5451 | Natural Gas | 30,000 | 30,000 | 30,000 |
| 327,434 | 314,718 | 336,000 | 5453 | Electricity | 336,000 | 336,000 | 336,000 |
| 9,896 | 9,038 | 9,000 | 5454 | Solid Waste Disposal | 9,500 | 9,500 | 9,500 |
| 85,208 | 70,972 | 95,000 | 5471 | Equipment Repair & Maint | 87,682 | 87,682 | 87,682 |
| 7,202 | 3,817 | 5,000 | 5472 | Buildings Repairs & Maint | 5,000 | 5,000 | 5,000 |
| 7,294 | 4,724 | 15,000 | 5475 | Vehicle Repair & Maint | 5,000 | 5,000 | 5,000 |
| 22,528 | 22,432 | 15,000 | 5476 | Laundry | 15,000 | 15,000 | 15,000 |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 472 - Sewer Fund | | | | |
| 5,586 | 1,573 | 5,000 | 5477 | Instrumentation & Calibra | 5,000 | 5,000 | 5,000 |
| 9,144 | 10,803 | 11,000 | 5479 | Other Repair & Maintenanc | 8,000 | 8,000 | 8,000 |
| 3,954 | 2,454 | 5,000 | 5492 | Registrations/Tuitions | 4,500 | 4,500 | 4,500 |
| - | - | - | 5493 | Printing/Binding | 10,000 | 10,000 | 10,000 |
| 26,912 | 26,313 | 24,000 | 5498 | Permits/Fees | 25,000 | 25,000 | 25,000 |
| 20,310 | 18,528 | 9,500 | 5499 | Other Services | 8,500 | 8,500 | 8,500 |
| **734,240** | **668,806** | **785,100** | **Total - Materials & Services** | | **774,082** | **774,082** | **774,082** |
| | | | Capital Outlay | | | | |
| - | - | 4,084 | 5639 | Other Improvements | 4,084 | 4,084 | 4,084 |
| - | 2,000 | 2,000 | 5644 | Communications | 1,000 | 1,000 | 1,000 |
| 36,844 | 19,835 | 54,013 | 5649 | Other Equipment | 20,000 | 20,000 | 20,000 |
| **36,844** | **21,835** | **60,097** | **Total - Capital Outlay** | | **25,084** | **25,084** | **25,084** |
| **1,777,312** | **1,809,672** | **2,219,877** | **Program Total: 6511 - WWTP Operation** | | **2,272,183** | **2,272,183** | **2,272,183** |
| | | | **Program:** 6599 - Sewer Administration | | | | |
| | | | Materials & Services | | | | |
| - | - | - | 5409.582 | Garage Services | 17,318 | 17,318 | 17,318 |
| - | - | - | 5410.582 | PW Overhead | 42,426 | 42,426 | 42,426 |
| - | - | - | 5411.582 | Engineering Support to PW Services Func | 17,680 | 17,680 | 17,680 |
| 5,765 | 6,500 | 9,000 | 5414 | Accounting/Auditing | 9,000 | 9,000 | 9,000 |
| - | - | 3,500 | 5419 | Other Professional Serv | 3,500 | 3,500 | 3,500 |
| - | - | 9,400 | 5419.003 | US Gauging Station Fees | 9,400 | 9,400 | 9,400 |
| 35,510 | 37,447 | 33,702 | 5428 | IS Support | 44,100 | 44,100 | 44,100 |
| - | 32,004 | 21,006 | 5448 | Internal Rent | 21,959 | 21,959 | 21,959 |
| - | - | - | 5449 | Other Leases | 9,000 | 9,000 | 9,000 |
| - | - | - | 5450 | General Right of Way Charge | 342,500 | 342,500 | 342,500 |
| 2,105 | - | - | 5461 | Auto Insurance | - | - | - |
| 8,069 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| 15,556 | 30,476 | 30,476 | 5464 | Workers' Comp | 23,797 | 23,797 | 23,797 |
| 52,861 | 33,624 | 33,624 | 5465 | General Liability | 26,256 | 26,256 | 26,256 |
| - | 10,035 | 8,500 | 5500 | Banking Fees & Charges | 17,160 | 17,160 | 17,160 |
| **119,866** | **150,086** | **149,208** | **Total - Materials & Services** | | **584,096** | **584,096** | **584,096** |
| | | | Debt Service | | | | |
| - | - | 1,865,000 | 5711 | Bond Principle | 2,265,153 | 2,265,153 | 2,265,153 |
| - | 1,634 | 13,335 | 5714 | Interfund Loan | - | - | - |
| - | - | 1,085,663 | 5721 | Bond Interest | 1,044,559 | 1,044,559 | 1,044,559 |
| **-** | **1,634** | **2,963,998** | **Total - Debt Service** | | **3,309,712** | **3,309,712** | **3,309,712** |
| **119,866** | **151,720** | **3,113,206** | **Program Total: 6599 - Sewer Administration** | | **3,893,808** | **3,893,808** | **3,893,808** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| 90,000 | 90,000 | 90,000 | 5811.140 | Transfer to Street | 90,000 | 90,000 | 90,000 |
| - | 70,000 | 70,000 | 5811.470 | Transfer to Water | - | - | - |
| 235,000 | 235,000 | - | 5811.478 | Transfer to Surface Water | - | - | - |
| 85,442 | - | - | 5811.568 | Transfer to Information Services | - | - | - |
| 220,000 | 150,000 | 66,438 | 5811.582 | Transfer to Public Works Services Fund | - | - | - |
| 70,000 | 150,000 | 150,000 | 5811.591 | Transfer to Equipment Replace | 70,259 | 70,259 | 70,259 |
| - | - | - | 5841.376 | Interfund Loan Transfer | 6,667 | 6,667 | 6,667 |
| - | - | - | 5841.466 | Interfund Loan Transfer | 6,667 | 6,667 | 6,667 |
| **700,442** | **695,000** | **376,438** | **Total - Transfers Out** | | **173,593** | **173,593** | **173,593** |
| **700,442** | **695,000** | **376,438** | **Program Total: 9711 - Operating Transfer Out** | | **173,593** | **173,593** | **173,593** |
| **2,597,620** | **2,656,392** | **5,709,521** | **Department Total: 621 - Sewer** | | **6,339,584** | **6,339,584** | **6,339,584** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 472 - Sewer Fund | | | | |
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 6521 - Sewer Line Maint | | | | |
| | | | Personnel Services | | | | |
| 143,517 | 151,031 | 143,193 | 5111 | Regular Wages | 159,116 | 159,116 | 159,116 |
| 1,699 | 1,782 | 4,250 | 5121 | Overtime | 4,381 | 4,381 | 4,381 |
| 74 | 75 | 114 | 5211 | OR Workers' Benefit | 91 | 91 | 91 |
| 10,953 | 11,354 | 11,279 | 5212 | Social Security | 12,508 | 12,508 | 12,508 |
| 25,520 | 29,521 | 32,832 | 5213 | Med, Den, Life Ins. | 30,926 | 30,926 | 30,926 |
| 18,522 | 27,651 | 38,725 | 5214 | Retirement | 36,358 | 36,358 | 36,358 |
| 489 | 546 | 593 | 5215 | Long Term Disability Ins | 652 | 652 | 652 |
| 429 | 1,375 | 2,433 | 5216 | Unemployment Insurance | 2,127 | 2,127 | 2,127 |
| 297 | 327 | 372 | 5217 | Life Insurance | 342 | 342 | 342 |
| **201,500** | **223,662** | **233,791** | **Total - Personnel Services** | | **246,501** | **246,501** | **246,501** |
| | | | Materials & Services | | | | |
| 260 | 423 | 500 | 5319 | Other Office Supplies | 400 | 400 | 400 |
| 49 | 27 | 200 | 5321 | Cleaning Supplies | 150 | 150 | 150 |
| 6,453 | 10,704 | 8,500 | 5323 | Fuel | 12,000 | 12,000 | 12,000 |
| 2,944 | 700 | 1,000 | 5324 | Clothing | 1,000 | 1,000 | 1,000 |
| 1,497 | 1,491 | 1,500 | 5326 | Safety/Medicines | 1,200 | 1,200 | 1,200 |
| 3,672 | 4,644 | 5,000 | 5329 | Other Operating Supplies | 5,000 | 5,000 | 5,000 |
| 312 | - | 500 | 5333 | Paint | 250 | 250 | 250 |
| 500 | 476 | 1,000 | 5338 | Tools | 750 | 750 | 750 |
| 1,887 | 1,877 | 2,000 | 5352 | Protective Clothing | 1,900 | 1,900 | 1,900 |
| - | 88 | 150 | 5379 | Other Water/Sewer Supplie | 150 | 150 | 150 |
| 364 | - | - | 5399 | Other Supplies | - | - | - |
| - | - | - | 5409.582 | Garage Services | 19,322 | 19,322 | 19,322 |
| 224 | 438 | 1,000 | 5416 | Medical | 800 | 800 | 800 |
| 1,992 | 908 | 2,050 | 5419 | Other Professional Serv | 900 | 900 | 900 |
| 1,380 | 1,601 | 2,000 | 5421 | Telephone/Data | 2,000 | 2,000 | 2,000 |
| 117 | 68 | 300 | 5422 | Postage | 150 | 150 | 150 |
| 2,970 | 2,033 | 3,100 | 5427 | Training | 2,100 | 2,100 | 2,100 |
| - | 71 | 400 | 5445 | Work Equipment | 350 | 350 | 350 |
| 6,300 | 5,162 | 9,200 | 5446 | Software Licenses | 9,200 | 9,200 | 9,200 |
| - | - | 1,000 | 5454 | Solid Waste Disposal | 750 | 750 | 750 |
| 10,905 | 20,708 | 20,000 | 5471 | Equipment Repair & Maint | 7,000 | 7,000 | 7,000 |
| 5,590 | 5,814 | 5,000 | 5475 | Vehicle Repair & Maint | 1,000 | 1,000 | 1,000 |
| - | 2,004 | 2,000 | 5476 | Laundry | 2,000 | 2,000 | 2,000 |
| 308 | 1,000 | 1,000 | 5492 | Registrations/Tuitions | 800 | 800 | 800 |
| 1,379 | 405 | 1,821 | 5499 | Other Services | 1,468 | 1,468 | 1,468 |
| **49,101** | **60,640** | **69,221** | **Total - Materials & Services** | | **70,640** | **70,640** | **70,640** |
| | | | Capital Outlay | | | | |
| 11,817 | 8,046 | 50,000 | 5635 | Sewer | 40,000 | 40,000 | 40,000 |
| - | 2,000 | 2,000 | 5644 | Communications | - | - | - |
| 11,890 | 11,091 | 20,000 | 5649 | Other Equipment | 14,500 | 14,500 | 14,500 |
| **23,707** | **21,137** | **72,000** | **Total - Capital Outlay** | | **54,500** | **54,500** | **54,500** |
| **274,307** | **305,438** | **375,012** | **Program Total: 6521 - Sewer Line Maint** | | **371,641** | **371,641** | **371,641** |
| **274,307** | **305,438** | **375,012** | **Department Total: 631 - Maintenance** | | **371,641** | **371,641** | **371,641** |
| | | | **Department:** 641 - Surface Water/Collections | | | | |
| | | | **Program:** 6611 - Surface Water Collection | | | | |
| | | | Personnel Services | | | | |
| - | - | 142,086 | 5111 | Regular Wages | 152,389 | 152,389 | 152,389 |
| - | - | 2,000 | 5121 | Overtime | 2,191 | 2,191 | 2,191 |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 472 - Sewer Fund | | | | |
| - | - | 11,023 | 5212 | Social Security | 11,730 | 11,730 | 11,730 |
| - | - | 33,970 | 5213 | Med, Den, Life Ins. | 29,324 | 29,324 | 29,324 |
| - | - | 34,251 | 5214 | Retirement | 36,063 | 36,063 | 36,063 |
| - | - | 579 | 5215 | Long Term Disability Ins | 629 | 629 | 629 |
| - | - | 2,377 | 5216 | Unemployment Insurance | 2,014 | 2,014 | 2,014 |
| - | - | 363 | 5217 | Life Insurance | 329 | 329 | 329 |
| **-** | **-** | **226,758** | **Total - Personnel Services** | | **234,750** | **234,750** | **234,750** |
| | | | Materials & Services | | | | |
| - | - | 500 | 5319 | Other Office Supplies | 400 | 400 | 400 |
| - | - | 150 | 5321 | Cleaning Supplies | 100 | 100 | 100 |
| - | - | 2,500 | 5323 | Fuel | 6,000 | 6,000 | 6,000 |
| - | - | 500 | 5324 | Clothing | 500 | 500 | 500 |
| - | - | 1,000 | 5325 | Ag Supplies | 650 | 650 | 650 |
| - | - | 1,500 | 5326 | Safety/Medicines | 1,100 | 1,100 | 1,100 |
| - | - | 2,000 | 5329 | Other Operating Supplies | 1,700 | 1,700 | 1,700 |
| - | - | 100 | 5333 | Paint | 50 | 50 | 50 |
| - | - | 500 | 5338 | Tools | 450 | 450 | 450 |
| - | - | 1,000 | 5352 | Protective Clothing | 1,000 | 1,000 | 1,000 |
| - | - | 250 | 5379 | Other Water/Sewer Supplie | 225 | 225 | 225 |
| - | - | 100 | 5416 | Medical | 100 | 100 | 100 |
| - | - | 2,500 | 5419 | Other Professional Serv | 1,200 | 1,200 | 1,200 |
| - | - | 1,500 | 5421 | Telephone/Data | 1,500 | 1,500 | 1,500 |
| - | - | 100 | 5422 | Postage | 50 | 50 | 50 |
| - | - | 1,600 | 5427 | Training | 1,500 | 1,500 | 1,500 |
| - | - | 10,274 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| - | - | 100 | 5445 | Work Equipment | 75 | 75 | 75 |
| - | - | 1,000 | 5454 | Solid Waste Disposal | 650 | 650 | 650 |
| - | - | 5,961 | 5464 | Workers' Comp | 4,655 | 4,655 | 4,655 |
| - | - | 3,938 | 5465 | General Liability | 3,075 | 3,075 | 3,075 |
| - | - | 2,000 | 5471 | Equipment Repair & Maint | 2,000 | 2,000 | 2,000 |
| - | - | 1,500 | 5475 | Vehicle Repair & Maint | 1,500 | 1,500 | 1,500 |
| - | - | 500 | 5476 | Laundry | 500 | 500 | 500 |
| - | - | 500 | 5492 | Registrations/Tuitions | 750 | 750 | 750 |
| - | - | 2,800 | 5499 | Other Services | 1,536 | 1,536 | 1,536 |
| **-** | **-** | **44,373** | **Total - Materials & Services** | | **43,866** | **43,866** | **43,866** |
| | | | Capital Outlay | | | | |
| - | - | 10,000 | 5649 | Other Equipment | - | - | - |
| **-** | **-** | **10,000** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **-** | **-** | **281,131** | **Program Total: 6611 - Surface Water Collection** | | **278,616** | **278,616** | **278,616** |
| **-** | **-** | **281,131** | **Department Total: 641 - Surface Water/Collections** | | **278,616** | **278,616** | **278,616** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 857,420 | 5921 | Contingency | 940,635 | 940,635 | 940,635 |
| - | - | 2,892,724 | 5981.007 | Reserve for Debt Service | 2,892,724 | 2,892,724 | 2,892,724 |
| **-** | **-** | **3,750,144** | **Total - Contingencies & Reserve** | | **3,833,359** | **3,833,359** | **3,833,359** |
| **2,871,927** | **2,961,830** | **10,115,808** | **Expenditures Total** | | **10,823,200** | **10,823,200** | **10,823,200** |
| **519,488** | **641,619** | **-** | **Fund Net: 472 - Sewer Fund** | | **-** | **-** | **-** |

# Capital Construction Funds

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# General Cap Const Fund – 358

**Fund/Fund Number:** General Fund CIP - 358
**Department/Department Number:** Administration - 121
**Department Director:** Jim Row

**Purpose of fund:**
The General Cap Const Fund (formerly General Fund Capital Improvement Fund) is a construction fund for general capital projects, for which no dedicated funding source exists. It primarily supports capital improvement projects for the General Fund supported facilities.

**Description of department, including number of personnel:**

There are no FTE directly associated with this fund.

**Description of FY 2012-13 projects:**

- Installed playground at Legion Park

**Description of FY 2013-14 projects:**
Projects for FY 2013-14 were reviewed carefully to identify those that were preventative and deemed necessary as current funding levels do not allow for non-essential projects. Only four capital projects and a Transfer Out for the heavy duty bus were approved for this fund in this budget.

| | | |
|---|---|---|
| • Roof & Sally Port at City Hall | City Hall | $20,000 |
| • Library Door Closers (4) | Library | $14,000 |
| • Interior Painting | Aquatic Center | $13,000 |
| • Exterior Painting | Aquatic Center | $12,000 |

See Capital Construction Projects on page 252 for information on all capital projects budgeted for FY 2013-14.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **General Cap Const Fund** | | | |
| | | | Revenues | | | |
| 61,894 | (10,487) | 200,000 | Fund Balance | 122,000 | 122,000 | 122,000 |
| 199,298 | - | 44,400 | Intergovernmental | - | - | - |
| 63,399 | (516) | 2,250 | Miscellaneous Revenue | - | - | - |
| 25,000 | 85,506 | 65,000 | Transfers In | - | - | - |
| 349,591 | 74,504 | 311,650 | **Revenues Total** | 122,000 | 122,000 | 122,000 |
| | | | Expenditures | | | |
| - | - | 333 | Materials & Services | - | - | - |
| 360,078 | 197,442 | 111,650 | Capital Outlay | 59,000 | 59,000 | 59,000 |
| - | - | - | Transfers Out | 20,000 | 20,000 | 20,000 |
| - | - | 199,667 | Contingencies and Reserve | 43,000 | 43,000 | 43,000 |
| 360,078 | 197,442 | 311,650 | **Expenditures Total** | 122,000 | 122,000 | 122,000 |
| (10,487) | (122,938) | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

As this is a capital construction fund, dedicated to project tracking, this fund does not have an independent revenue source. Revenues for this fund would be project specific transfers from the General Fund or other sources, as funding allows.

The **Capital Outlay** of $59,000 represents the projects listed on the prior page. See Capital Construction Projects on page 252 for information on all capital projects budgeted for FY 2013-14.

The **Transfers Out** amount of $20,000 is to the Transit Fund for a portion of the grant matching funds required to purchase the large bus. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 358 - General Cap Const Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 83,708 | (10,486) | 200,000 | 3081 | Beginning Fund Balance | 122,000 | 122,000 | 122,000 |
| **83,708** | **(10,486)** | **200,000** | **Total - Fund Balance** | | **122,000** | **122,000** | **122,000** |
| | | | Intergovernmental | | | | |
| 199,299 | - | 44,400 | 3341 | State Grants | - | - | - |
| **199,299** | **-** | **44,400** | **Total - Intergovernmental** | | **-** | **-** | **-** |
| (355) | (516) | - | 3611 | Interest from Investments | - | - | - |
| 390 | 1,364 | 2,250 | 3699 | Other Miscellaneous Income | - | - | - |
| 63,364 | - | - | 3881 | Reimbursements | - | - | - |
| **63,399** | **848** | **2,250** | **Total - Miscellaneous Revenue** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| 25,000 | 10,000 | 40,000 | 3971.001 | Transfer From General Fund | - | - | - |
| - | 74,143 | - | 3971.092 | Transfer From Gen'l Op Reserve | - | - | - |
| - | - | 25,000 | 3971.364 | Transfer From Parks SDC | - | - | - |
| **25,000** | **84,143** | **65,000** | **Total - Transfers In** | | **-** | **-** | **-** |
| **371,406** | **74,505** | **311,650** | **Revenues Total** | | **122,000** | **122,000** | **122,000** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 121 - Administration | | | | |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| - | - | 333 | 5419 | Other Professional Serv | - | - | - |
| **-** | **-** | **333** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 862 | - | - | 5621 | Administrative | - | - | - |
| 8,415 | - | - | 5621.042 | Remodel FD Office | - | - | - |
| - | - | - | 5622 | Libraries | 14,000 | 14,000 | 14,000 |
| 9,230 | 6,891 | - | 5623.001 | Pool Resurfacing | - | - | - |
| 100,243 | 43 | - | 5623.044 | Pool Roof | - | - | - |
| - | 190,299 | - | 5623.045 | Pool Plaster | - | - | - |
| - | - | 40,000 | 5623.046 | Pool Projects | 25,000 | 25,000 | 25,000 |
| 63,143 | 208 | - | 5637.009 | Greenway | - | - | - |
| - | - | 71,650 | 5637.042 | Legion Park Playground | - | - | - |
| 200,000 | - | - | 5637.043 | Centennial Park | - | - | - |
| - | - | - | 5639 | Other Improvements | 20,000 | 20,000 | 20,000 |
| **381,893** | **197,442** | **111,650** | **Total - Capital Outlay** | | **59,000** | **59,000** | **59,000** |
| **381,893** | **197,442** | **111,983** | **Program Total: 9531 - Construction** | | **59,000** | **59,000** | **59,000** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | - | 5811.110 | Transfer to Transit | 20,000 | 20,000 | 20,000 |
| **-** | **-** | **-** | **Total - Transfers Out** | | **20,000** | **20,000** | **20,000** |
| **-** | **-** | **-** | **Program Total: 9711 - Operating Transfer Out** | | **20,000** | **20,000** | **20,000** |
| **381,893** | **197,442** | **111,983** | **Department Total: 121 - Administration** | | **79,000** | **79,000** | **79,000** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 358 - General Cap Const Fund | | | | |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 199,667 | 5921 | Contingency | - | - | - |
| - | - | - | 5981.005 | Reserve for Future Construction | 43,000 | 43,000 | 43,000 |
| **-** | **-** | **199,667** | **Total - Contingencies & Reserve** | | **43,000** | **43,000** | **43,000** |
| **381,893** | **197,442** | **311,650** | **Expenditures Total** | | **122,000** | **122,000** | **122,000** |
| **(10,486)** | **(122,937)** | **-** | **Fund Net: 358 - General Cap Const Fund** | | **-** | **-** | **-** |

# Street & Storm Cap Const Fund – 363

**Fund/Fund Number:** Street/Storm Cap Imp - 363
**Department/Department Number:** Maintenance - 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
The purpose of this fund is for tracking Street, including sidewalks, or Storm Capital Improvement Projects projects.

**Description of department, including number of personnel:**

There are no personnel services costs associated with this fund.

**Description of FY 2012-13 accomplishments:**

- North Front Street interim road improvement was completed with use of State STP monies. This was done to prepare for alternate routes when the interchange construction begins in summer of 2013
- Start of storm sewer relocation work in the vicinity of the interchange prior road construction by the State in the summer of 2013
- Completed several safety sidewalk/ADA improvements

**Description of FY 2013-14 proposed focus/goals:**

- Sidewalk construction on N. Front Street across the ramp from Hwy. 214 to Bulldog Avenue, which goes to Woodburn High School
- Major street surface improvement of Ogle Street from Cleveland Street to South Boones Ferry Road with sidewalks along the east side for safe pedestrian movements.
- Street restoration on several fair and poor rated streets
- Storm culvert restoration along Mill Creek under the Willamette Railroad Crossing near Cleveland Street
- Storm line relocation in the vicinity of the interchange prior to road construction by the State.
- Country Club Court will be restored to be able to handle additional traffic flow due to Interchange work by ODOT.
- ODOT plans improvements to the intersection of Hwy. 99E and Young Street. Water and sewer utility improvements will be done as well as installation of approximately 1,700 square feet of new sidewalk.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**
The major budget difference between FY 2012-13 and FY 2013-14 is that all revenues from City Gas Tax, PGE Privilege Tax and NW Natural Privilege Tax that were originally shown in Street & Storm Cap Const Fund are now in the Street Fund.

Capital construction projects will be budgeted in the Street & Storm Cap Const Fund and as funds are expended then transfers will be made from the Street Fund to cover those costs as they are spent.

State STP funds were not shown in the budget but are available when needed for street improvement projects.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Street & Storm Cap Const Fund** | | | |
| | | | Revenues | | | |
| 417,651 | 531,319 | 615,000 | Fund Balance | 25,000 | 25,000 | 25,000 |
| 347,621 | 326,913 | 435,000 | Taxes | - | - | - |
| - | - | 924,111 | Intergovernmental | - | - | - |
| 1,248 | 8,142 | 2,000 | Miscellaneous Revenue | - | - | - |
| - | - | 869,928 | Transfers In | 1,164,600 | 1,164,600 | 1,164,600 |
| 766,520 | 866,374 | 2,846,039 | **Revenues Total** | 1,189,600 | 1,189,600 | 1,189,600 |
| | | | Expenditures | | | |
| 76,470 | 104,327 | 1,184 | Materials & Services | - | - | - |
| 158,731 | 87,696 | 2,676,333 | Capital Outlay | 1,189,600 | 1,189,600 | 1,189,600 |
| - | - | 168,522 | Contingencies and Reserve | - | - | - |
| 235,201 | 192,023 | 2,846,039 | **Expenditures Total** | 1,189,600 | 1,189,600 | 1,189,600 |
| 531,319 | 674,351 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

As this is a capital construction fund, dedicated to project tracking, this fund does not have an independent revenue source. Revenues for this fund would be project specific transfers.

**Transfers In** of $1,164,600 represents funding for current year Capital Outlay projects. The Transfers In amount is less than total Capital Outlay because the fund is expected to have a beginning balance. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

The **Capital Outlay** of $1,189,600 represents the cost of projects budgeted from this fund for FY 2013-14. For further information regarding project detail, see Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 363 - Street & Storm Cap Const Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 417,651 | 531,319 | 615,000 | 3081 | Beginning Fund Balance | 25,000 | 25,000 | 25,000 |
| **417,651** | **531,319** | **615,000** | **Total - Fund Balance** | | **25,000** | **25,000** | **25,000** |
| | | | Taxes | | | | |
| 251,921 | 273,376 | 240,000 | 3141 | Privilege Tax, PGE | - | - | - |
| 95,700 | 53,537 | 75,000 | 3142 | Privilege Tax, NW Natural | - | - | - |
| - | - | 120,000 | 3171 | City Gas Tax | - | - | - |
| **347,621** | **326,913** | **435,000** | **Total - Taxes** | | **-** | **-** | **-** |
| | | | Intergovernmental | | | | |
| - | - | 924,111 | 3333.001 | DoT Fund Exchange | - | - | - |
| **-** | **-** | **924,111** | **Total - Intergovernmental** | | **-** | **-** | **-** |
| 1,248 | 1,931 | 2,000 | 3611 | Interest from Investments | - | - | - |
| - | 6,211 | - | 3699 | Other Miscellaneous Income | - | - | - |
| **1,248** | **8,142** | **2,000** | **Total - Miscellaneous Revenue** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | - | - | 3971.140 | Transfer From Street | 1,139,600 | 1,139,600 | 1,139,600 |
| - | - | 278,000 | 3971.169 | Transfer From City Gas Tax | - | - | - |
| - | - | 204,547 | 3971.360 | Transfer From Special Assessment Fund | - | - | - |
| - | - | 387,381 | 3971.376 | Transfer From Street/Storm SDC | 25,000 | 25,000 | 25,000 |
| **-** | **-** | **869,928** | **Total - Transfers In** | | **1,164,600** | **1,164,600** | **1,164,600** |
| **766,520** | **866,374** | **2,846,039** | **Revenues Total** | | **1,189,600** | **1,189,600** | **1,189,600** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 363 - Street & Storm Cap Const Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 9511 - Design Engineering | | | | |
| | | | Materials & Services | | | | |
| 39,503 | 48,516 | - | 5411 | Engineering & Architect | - | - | - |
| 250 | - | - | 5498 | Permits/Fees | - | - | - |
| **39,753** | **48,516** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **39,753** | **48,516** | **-** | **Program Total: 9511 - Design Engineering** | | **-** | **-** | **-** |
| | | | **Program:** 9512 - Construction Eng | | | | |
| | | | Materials & Services | | | | |
| 17,360 | 49,441 | - | 5411 | Engineering & Architect | - | - | - |
| **17,360** | **49,441** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **17,360** | **49,441** | **-** | **Program Total: 9512 - Construction Eng** | | **-** | **-** | **-** |
| | | | **Program:** 9521 - Right of Way | | | | |
| | | | Materials & Services | | | | |
| - | 122 | - | 5496 | Filing/Recording | - | - | - |
| **-** | **122** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| - | - | 10,000 | 5612 | Easements | - | - | - |
| **-** | **-** | **10,000** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **-** | **122** | **10,000** | **Program Total: 9521 - Right of Way** | | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| 19,357 | 5,555 | - | 5419 | Other Professional Serv | - | - | - |
| - | 693 | 1,184 | 5500 | Banking Fees & Charges | - | - | - |
| **19,357** | **6,248** | **1,184** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 59,924 | 82,628 | 2,078,952 | 5631 | Streets/Alleys/Sidewalks | 1,010,600 | 1,010,600 | 1,010,600 |
| 98,806 | 5,068 | 587,381 | 5636 | Storm Drains | 179,000 | 179,000 | 179,000 |
| **158,731** | **87,696** | **2,666,333** | **Total - Capital Outlay** | | **1,189,600** | **1,189,600** | **1,189,600** |
| **178,087** | **93,944** | **2,667,517** | **Program Total: 9531 - Construction** | | **1,189,600** | **1,189,600** | **1,189,600** |
| **235,201** | **192,023** | **2,677,517** | **Department Total: 631 - Maintenance** | | **1,189,600** | **1,189,600** | **1,189,600** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 168,522 | 5921 | Contingency | - | - | - |
| **-** | **-** | **168,522** | **Total - Contingencies & Reserve** | | **-** | **-** | **-** |
| **235,201** | **192,023** | **2,846,039** | **Expenditures Total** | | **1,189,600** | **1,189,600** | **1,189,600** |
| **531,319** | **674,351** | **-** | **Fund Net: 363 - Street & Storm Cap Const Fund** | | **-** | **-** | **-** |

# Sewer Cap Const Fund – 465

**Fund/Fund Number:** WWTP Construction - 465
**Department/Department Number:** Sewer - 621
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
The purpose of this fund is for major capital improvements to the City's Waste Water Treatment Plant and sewer collection systems.

**Description of department, including number of personnel:**
There are no personnel associated with this fund.

**Description of FY 2012-13 accomplishments:**

- Completed another year of the Biosolids removal and land applications
- Completed the Communication tower construction at the WWTP
- Construction of the Lab HVAC upgrade will be completed by end of the fiscal year
- VAC truck was ordered in January 2013 to replace existing VAC truck
- Begin sewer line relocation project near the interchange prior to road construction by the State by awarding the first of several contracts.
- Completed air release valve upgrade on the sewer Force Main

**Description of FY 2013-14 proposed focus/goals:**

- Primary focus will be on relocating city sewer lines in the area of the interchange prior to road construction work by the State
- Sewer utility upgrades in the vicinity of Hwy. 99E and Young Street intersection prior to road construction work by the State to improve the signal and intersection for better turning movements
- Start of construction of POTW Phase 2A/Natural Treatment system
- Replace identified sewer collection system piping

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

- There are no direct sewer revenues received in Sewer Cap Const Fund 465. All revenues go into Sewer Fund 472. There is enough reserve in this fund to cover the planned projects on the Capital Projects list for FY 2013-14, without having to transfer funds from the Sewer Fund 472.
- The debt service and debt service reserve was transferred to the Sewer Fund 472 in FY 2012-13.

See Capital Construction Projects on page 252 for information on all capital projects budgeted for FY 2013-14.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Sewer Cap Const Fund** | | | |
| | | | Revenues | | | |
| 89,381 | 28,718 | 16,400,000 | Fund Balance | 17,000,000 | 17,000,000 | 17,000,000 |
| 2,721,203 | 3,101,696 | - | Charges for Goods and Services | - | - | - |
| 1,286 | 105,199 | 85,000 | Miscellaneous Revenue | 105,100 | 105,100 | 105,100 |
| 635,895 | 37,179,643 | - | Other Financing Sources | - | - | - |
| - | - | 147,153 | Transfers In | - | - | - |
| 3,447,765 | 40,415,255 | 16,632,153 | **Revenues Total** | 17,105,100 | 17,105,100 | 17,105,100 |
| | | | Expenditures | | | |
| 530,936 | 1,032,139 | 6,839 | Materials & Services | - | - | - |
| 547,863 | 439,110 | 13,732,590 | Capital Outlay | 2,635,200 | 2,635,200 | 2,635,200 |
| 2,340,248 | 21,369,318 | - | Debt Service | - | - | - |
| - | - | 2,892,724 | Transfers Out | - | - | - |
| - | - | - | Contingencies and Reserve | 14,469,900 | 14,469,900 | 14,469,900 |
| 3,419,047 | 22,840,568 | 16,632,153 | **Expenditures Total** | 17,105,100 | 17,105,100 | 17,105,100 |
| 28,718 | 17,574,688 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

As this is a capital construction fund, dedicated to project tracking, this fund does not have an independent revenue source. Typically revenues for this fund would be project specific transfers, interest from the fund cash balance, and proceeds of inter-fund loan repayment. Since the funds for the project are already in the fund there are no Transfers In budgeted.

The **Capital Outlay** of $2,635,200 represents the current year cost of projects budgeted from this fund for FY 2013-14. This is a portion of a very large project that will be completed using additional dollars from this fund. The City is waiting on approval from the Department of Environmental Quality to proceed on wastewater treatment plant expansion. For further information regarding project detail, see Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 465 - Sewer Cap Const Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 89,381 | 28,718 | 16,400,000 | 3081 | Beginning Fund Balance | 17,000,000 | 17,000,000 | 17,000,000 |
| **89,381** | **28,718** | **16,400,000** | **Total - Fund Balance** | | **17,000,000** | **17,000,000** | **17,000,000** |
| | | | Charges for Goods and Services | | | | |
| - | (71,597) | - | 3435 | Sewer Revenue | - | - | - |
| 2,721,203 | 3,173,293 | - | 3435.102 | Service Chg-95-6 Increase | - | - | - |
| **2,721,203** | **3,101,696** | **-** | **Total - Charges for Goods and Services** | | **-** | **-** | **-** |
| 1,286 | 40,727 | 85,000 | 3611 | Interest from Investments | 105,100 | 105,100 | 105,100 |
| - | 64,472 | - | 3699 | Other Miscellaneous Income | - | - | - |
| **1,286** | **105,199** | **85,000** | **Total - Miscellaneous Revenue** | | **105,100** | **105,100** | **105,100** |
| | | | Other Financing Sources | | | | |
| - | 37,179,643 | - | 3916 | Note Proceeds | - | - | - |
| 635,895 | - | - | 3918.102 | State Loan-Revolving Fd | - | - | - |
| **635,895** | **37,179,643** | **-** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | - | 147,153 | 3971.475 | Transfer From Sewer SDC | - | - | - |
| **-** | **-** | **147,153** | **Total - Transfers In** | | **-** | **-** | **-** |
| **3,447,765** | **40,415,255** | **16,632,153** | **Revenues Total** | | **17,105,100** | **17,105,100** | **17,105,100** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 465 - Sewer Cap Const Fund | | | |
| | | | **Expenditures** | | | |
| | | | **Department:** 621 - Sewer | | | |
| | | | **Program:** 9111 - Debt Service | | | |
| | | | Materials & Services | | | |
| - | 281,452 | - | 5499.999 Bond Issuance Costs | - | - | - |
| **-** | **281,452** | **-** | **Total - Materials & Services** | **-** | **-** | **-** |
| | | | Debt Service | | | |
| 1,601,114 | 20,531,208 | - | 5711 Bond Principle | - | - | - |
| 739,134 | 838,110 | - | 5712 Note Principle | - | - | - |
| **2,340,248** | **21,369,318** | **-** | **Total - Debt Service** | **-** | **-** | **-** |
| **2,340,248** | **21,650,770** | **-** | **Program Total: 9111 - Debt Service** | **-** | **-** | **-** |
| | | | **Program:** 9511 - Design Engineering | | | |
| | | | Materials & Services | | | |
| 522,637 | 749,478 | - | 5411 Engineering & Architect | - | - | - |
| **522,637** | **749,478** | **-** | **Total - Materials & Services** | **-** | **-** | **-** |
| **522,637** | **749,478** | **-** | **Program Total: 9511 - Design Engineering** | **-** | **-** | **-** |
| | | | **Program:** 9512 - Construction Eng | | | |
| | | | Materials & Services | | | |
| 8,057 | 1,209 | - | 5411 Engineering & Architect | - | - | - |
| **8,057** | **1,209** | **-** | **Total - Materials & Services** | **-** | **-** | **-** |
| **8,057** | **1,209** | **-** | **Program Total: 9512 - Construction Eng** | **-** | **-** | **-** |
| | | | **Program:** 9521 - Right of Way | | | |
| | | | Capital Outlay | | | |
| 8,780 | 8,574 | - | 5611 Land | - | - | - |
| **8,780** | **8,574** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **8,780** | **8,574** | **-** | **Program Total: 9521 - Right of Way** | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | |
| | | | Materials & Services | | | |
| 243 | - | 6,839 | 5419 Other Professional Serv | - | - | - |
| **243** | **-** | **6,839** | **Total - Materials & Services** | **-** | **-** | **-** |
| | | | Capital Outlay | | | |
| 539,083 | 430,536 | 13,732,590 | 5635 Sewer | 2,635,200 | 2,635,200 | 2,635,200 |
| **539,083** | **430,536** | **13,732,590** | **Total - Capital Outlay** | **2,635,200** | **2,635,200** | **2,635,200** |
| **539,326** | **430,536** | **13,739,429** | **Program Total: 9531 - Construction** | **2,635,200** | **2,635,200** | **2,635,200** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 465 - Sewer Cap Const Fund | | | |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | 2,892,724 | 5811.472 Transfer to Sewer | - | - | - |
| **-** | **-** | **2,892,724** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **-** | **2,892,724** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **3,419,047** | **22,840,568** | **16,632,153** | **Department Total: 621 - Sewer** | **2,635,200** | **2,635,200** | **2,635,200** |
| | | | Contingencies and Reserve Balances | | | |
| - | - | - | 5981.005 Reserve for Future Construction | 14,469,900 | 14,469,900 | 14,469,900 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | **14,469,900** | **14,469,900** | **14,469,900** |
| **3,419,047** | **22,840,568** | **16,632,153** | **Expenditures Total** | **17,105,100** | **17,105,100** | **17,105,100** |
| **28,718** | **17,574,688** | **-** | **Fund Net: 465 - Sewer Cap Const Fund** | **-** | **-** | **-** |

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# Water Cap Const Fund – 466

**Fund/Fund Number:** Water Well/Dist Const. - 466
**Department/Department Number:** Water - 611
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund is used for major water construction projects. Funds supporting these projects are from 35% of the water revenues received from utility billing. Besides construction projects there are annual loan payments which are made for the completed construction of three (3) water treatment plants.

**Description of department, including number of personnel:**
There are no direct personnel costs associated with this fund.

**Description of FY 2012-13 accomplishments:**

- Completed waterline bore under Hwy. 214 near Mill Creek and loop to Front Street
- Began relocation of waterlines in the interchange area prior to construction by awarding the first of several contracts to complete this work.

**Description of FY 2013-14 proposed focus/goals:**

- Primary focus will be relocating water lines near the interchange prior to road improvements by the State.
- Utility upgrades at the intersection of Hwy. 99E and Young Street prior to road & signal improvements by the State.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

The transfer from Water SDC Fund 474 was reversed in FY 2012-13 and won't be done in FY 2013-14. There are no direct revenues received in Water Cap Const Fund 466. All revenues go into Water Fund 470. There is enough reserve in this fund to cover the planned projects on the Capital Project list for FY 2013-14, without having to transfer funds from the Water Fund 470.

See Capital Construction Projects on page 252 for information on all capital projects budgeted for FY 2013-14.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Water Cap Const Fund** | | | |
| | | | Revenues | | | |
| 5,657,028 | 4,619,321 | 4,835,000 | Fund Balance | 4,500,000 | 4,500,000 | 4,500,000 |
| 1,514,990 | 1,074,732 | - | Charges for Goods and Services | - | - | - |
| 13,593 | 44,548 | 8,000 | Miscellaneous Revenue | 26,800 | 26,800 | 26,800 |
| 1,996,700 | 4,804 | 39,222 | Other Financing Sources | - | - | - |
| - | - | 485,439 | Transfers In | 93,995 | 93,995 | 93,995 |
| 9,182,311 | 5,743,404 | 5,367,661 | **Revenues Total** | 4,620,795 | 4,620,795 | 4,620,795 |
| | | | Expenditures | | | |
| 463,469 | 115,294 | 4,000 | Materials & Services | - | - | - |
| 2,686,250 | 353,607 | 3,975,215 | Capital Outlay | 733,974 | 733,974 | 733,974 |
| 1,157,346 | 1,155,416 | - | Debt Service | - | - | - |
| 255,925 | - | 754,000 | Transfers Out | 65,000 | 65,000 | 65,000 |
| - | - | 634,446 | Contingencies and Reserve | 3,821,821 | 3,821,821 | 3,821,821 |
| 4,562,991 | 1,624,318 | 5,367,661 | **Expenditures Total** | 4,620,795 | 4,620,795 | 4,620,795 |
| 4,619,321 | 4,119,086 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

As this is a capital construction fund, dedicated to project tracking, this fund does not have an independent revenue source. Revenues for this fund would be project specific transfers, interest from the fund cash balance, and proceeds of inter-fund loan repayment.

**Transfers In** of $93,995 represents repayments that total $39,221 from the General Fund, Water Fund, and Sewer Fund for an inter-fund loan for the City's accounting and utility billing system. The remaining $54,774 is being transferred to cover the capital outlay for two projects.

The **Capital Outlay** of $733,974 represents the current year cost of projects budgeted from this fund for FY 2013-14. For further information regarding project detail, see Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

**Transfers Out** of $65,000 represents an inter-fund loan budgeted for the Building Inspection Fund. An inter-fund loan is budgeted in case the Building Inspection Fund needs support and the transfer will only occur if needed. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 466 - Water Cap Const Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 5,657,028 | 4,619,321 | 4,835,000 | 3081 | Beginning Fund Balance | 4,500,000 | 4,500,000 | 4,500,000 |
| **5,657,028** | **4,619,321** | **4,835,000** | **Total - Fund Balance** | | **4,500,000** | **4,500,000** | **4,500,000** |
| | | | Charges for Goods and Services | | | | |
| 1,514,990 | 1,074,732 | - | 3434.101 | Water Sales Revenue | - | - | - |
| **1,514,990** | **1,074,732** | **-** | **Total - Charges for Goods and Services** | | **-** | **-** | **-** |
| 13,593 | 14,090 | 8,000 | 3611 | Interest from Investments | 26,800 | 26,800 | 26,800 |
| - | 30,457 | - | 3699 | Other Miscellaneous Income | - | - | - |
| **13,593** | **44,547** | **8,000** | **Total - Miscellaneous Revenue** | | **26,800** | **26,800** | **26,800** |
| | | | Other Financing Sources | | | | |
| - | 4,804 | 39,222 | 3811.123 | Interfund Loan From Building | - | - | - |
| 1,996,700 | - | - | 3918 | Loan Proceeds | - | - | - |
| **1,996,700** | **4,804** | **39,222** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | - | - | 3971.470 | Transfer From Water | 14,774 | 14,774 | 14,774 |
| - | - | 485,439 | 3971.474 | Transfer From Water SDC | 40,000 | 40,000 | 40,000 |
| - | - | - | 3972 | Interfund Loan Transfer | 39,221 | 39,221 | 39,221 |
| **-** | **-** | **485,439** | **Total - Transfers In** | | **93,995** | **93,995** | **93,995** |
| **9,182,311** | **5,743,403** | **5,367,661** | **Revenues Total** | | **4,620,795** | **4,620,795** | **4,620,795** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 466 - Water Cap Const Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 611 - Water | | | | |
| | | | **Program:** 9111 - Debt Service | | | | |
| | | | Debt Service | | | | |
| 576,106 | 596,127 | - | 5711 | Bond Principle | - | - | - |
| 581,241 | 559,290 | - | 5721 | Bond Interest | - | - | - |
| **1,157,346** | **1,155,416** | **-** | **Total - Debt Service** | | **-** | **-** | **-** |
| **1,157,346** | **1,155,416** | **-** | **Program Total: 9111 - Debt Service** | | **-** | **-** | **-** |
| | | | **Program:** 9511 - Design Engineering | | | | |
| | | | Materials & Services | | | | |
| 197,468 | 67,861 | - | 5411 | Engineering & Architect | - | - | - |
| **197,468** | **67,861** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **197,468** | **67,861** | **-** | **Program Total: 9511 - Design Engineering** | | **-** | **-** | **-** |
| | | | **Program:** 9512 - Construction Eng | | | | |
| | | | Materials & Services | | | | |
| 264,585 | 30,479 | - | 5411 | Engineering & Architect | - | - | - |
| **264,585** | **30,479** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **264,585** | **30,479** | **-** | **Program Total: 9512 - Construction Eng** | | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| 1,417 | 16,955 | 4,000 | 5419 | Other Professional Serv | - | - | - |
| **1,417** | **16,955** | **4,000** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 2,686,250 | 353,607 | 3,975,215 | 5634 | Water | 733,974 | 733,974 | 733,974 |
| **2,686,250** | **353,607** | **3,975,215** | **Total - Capital Outlay** | | **733,974** | **733,974** | **733,974** |
| **2,687,666** | **370,562** | **3,979,215** | **Program Total: 9531 - Construction** | | **733,974** | **733,974** | **733,974** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | - | 5811.123 | Transfer to Building | 65,000 | 65,000 | 65,000 |
| - | - | 754,000 | 5811.470 | Transfer to Water | - | - | - |
| 255,925 | - | - | 5811.915 | Transfer Out | - | - | - |
| **255,925** | **-** | **754,000** | **Total - Transfers Out** | | **65,000** | **65,000** | **65,000** |
| **255,925** | **-** | **754,000** | **Program Total: 9711 - Operating Transfer Out** | | **65,000** | **65,000** | **65,000** |
| **4,562,991** | **1,624,318** | **4,733,215** | **Department Total: 611 - Water** | | **798,974** | **798,974** | **798,974** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 634,446 | 5921 | Contingency | - | - | - |
| - | - | - | 5981.005 | Reserve for Future Construction | 3,821,821 | 3,821,821 | 3,821,821 |
| **-** | **-** | **634,446** | **Total - Contingencies & Reserve** | | **3,821,821** | **3,821,821** | **3,821,821** |
| **4,562,991** | **1,624,318** | **5,367,661** | **Expenditures Total** | | **4,620,795** | **4,620,795** | **4,620,795** |
| **4,619,321** | **4,119,086** | **-** | **Fund Net: 466 - Water Cap Const Fund** | | **-** | **-** | **-** |

# Special Revenue Funds

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# Building Inspection Fund – 123

**Fund/Fund Number:** Building Inspection – 123
**Department/Department Number:** Building - 521
**Department Director:** Jim Hendryx

**Description of purpose/functions of department:**
The Building Division provides coordination and direction of the permitting, inspection and plan review services of the City. This includes, but is not limited to, directing, monitoring and controlling an effective permitting, plan review and inspection systems, calculating permit and plan review fees, preparing monthly and quarterly reports for the State of Oregon and the City.

**Description of department, including number of personnel:**
The division consists of one full-time Building Official and 0.30 FTE of the Administrative Assistant position. During FY 2012-13 there was also a part-time Building Inspector, which is budgeted full-time for FY 2013-14.

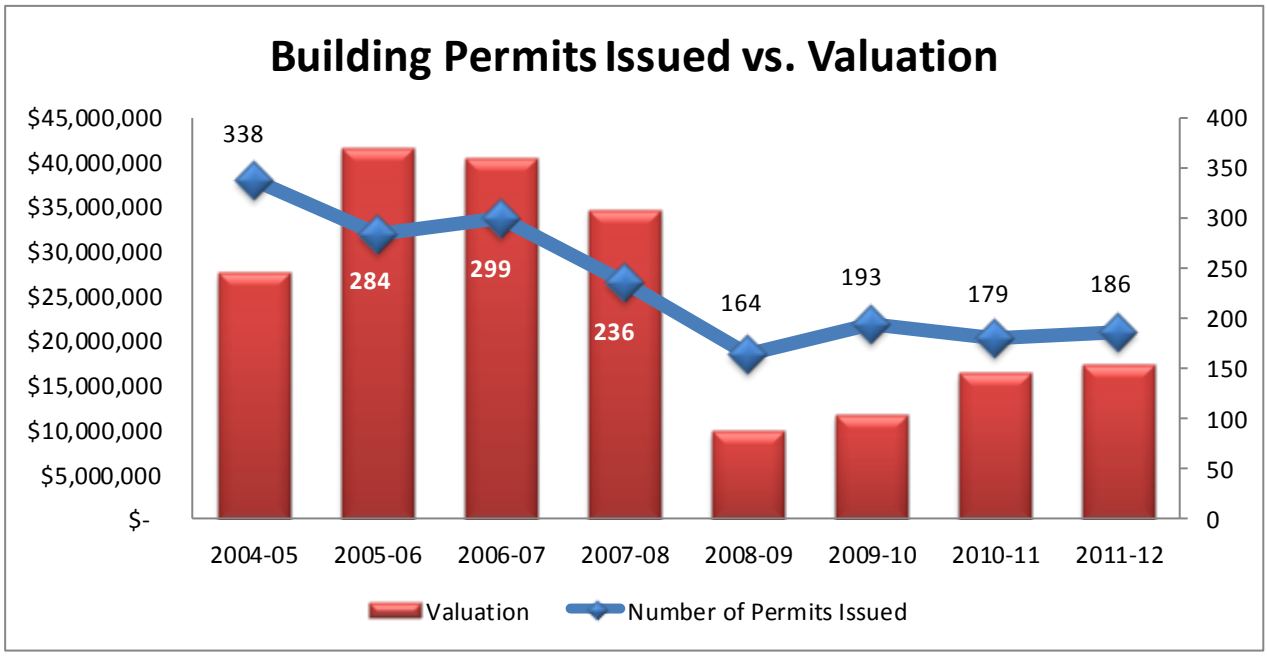
**Description of FY 2012-13 accomplishments:**

- Maintain an inspection and plan review division while meeting customer's expectations with reduced staffing levels.
- Provide training for staff in the new commercial construction codes for the State of Oregon.

**Description of FY 2013-14 proposed focus/goals:**
The Building Inspection Fund goals are maintenance goals, so they are unchanged.

- Maintain an inspection and plan review division while meeting customer's expectations with reduced staffing levels.
- Provide training for staff in the new residential construction codes for the State of Oregon.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**
Personnel services costs increased due to added costs associated with the addition of a part time plans examiner/inspector position.




## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Building Inspection Fund** | | | |
| | | | Revenues | | | |
| 85,907 | 31,074 | 42,000 | Fund Balance | 275,000 | 275,000 | 275,000 |
| 168,235 | 332,207 | 456,001 | Licenses and Permits | 267,751 | 267,751 | 267,751 |
| (1) | 11,903 | 30,880 | Intergovernmental | 40,500 | 40,500 | 40,500 |
| (5) | - | - | Charges for Goods and Services | - | - | - |
| 20,263 | 29,248 | 13,200 | Miscellaneous Revenue | 35,000 | 35,000 | 35,000 |
| - | - | 65,000 | Other Financing Sources | - | - | - |
| - | - | - | Transfers In | 65,000 | 65,000 | 65,000 |
| 274,400 | 404,432 | 607,081 | **Revenues Total** | 683,251 | 683,251 | 683,251 |
| | | | Expenditures | | | |
| 197,925 | 206,684 | 244,522 | Personnel Services | 352,108 | 352,108 | 352,108 |
| 45,401 | 102,912 | 178,714 | Materials & Services | 95,193 | 95,193 | 95,193 |
| - | - | 183,845 | Contingencies and Reserve | 235,950 | 235,950 | 235,950 |
| 243,326 | 309,595 | 607,081 | **Expenditures Total** | 683,251 | 683,251 | 683,251 |
| 31,074 | 94,837 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Licenses and Permits** category of revenue, 66% of operating revenues, is the largest source within the fund. It contains revenue amounts for the various building permits issued within the City of Woodburn. These include Building and Mechanical permits, Plan Check Fees, Fire Check Fees, County Excise Taxes, and other miscellaneous fees.

The **Transfers In** amount of $65,000 represents an inter-fund loan budgeted from the Water Cap Const Fund. The loan is budgeted in case the Building Inspection Fund needs support and the transfer will only occur if needed. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Fund: 123 - Building Inspection Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 85,907 | 31,074 | 42,000 | 3081 | Beginning Fund Balance | 275,000 | 275,000 | 275,000 |
| **85,907** | **31,074** | **42,000** | **Total - Fund Balance** | | **275,000** | **275,000** | **275,000** |
| | | | Licenses and Permits | | | | |
| 69,547 | 113,323 | 223,352 | 3221.101 | Building Permits | 94,579 | 94,579 | 94,579 |
| 14,244 | 20,036 | 13,920 | 3221.102 | Mechanical Permits | 21,280 | 21,280 | 21,280 |
| (2) | - | - | 3221.104 | Bldg Permit State Surchar | - | - | - |
| 46,110 | 102,733 | 73,352 | 3221.105 | Plan Check Fees | 91,944 | 91,944 | 91,944 |
| 22,852 | 56,130 | 41,517 | 3221.106 | Fire Check Fees | 49,328 | 49,328 | 49,328 |
| - | - | 50 | 3221.108 | M.C. Admin Fee | - | - | - |
| 5,259 | 10,099 | 6,960 | 3221.109 | Plan Check--Mechanical | 10,620 | 10,620 | 10,620 |
| 10,227 | 29,887 | 96,850 | 3891.359 | CET Suspend | - | - | - |
| **168,235** | **332,207** | **456,001** | **Total - Licenses and Permits** | | **267,751** | **267,751** | **267,751** |
| | | | Intergovernmental | | | | |
| - | - | 380 | 3891.059 | Marion County Permits | - | - | - |
| 4,336 | 14,345 | 30,000 | 3891.159 | State Surc | 40,000 | 40,000 | 40,000 |
| (4,337) | (2,443) | 500 | 3891.259 | St Mfg Fee | 500 | 500 | 500 |
| **(1)** | **11,903** | **30,880** | **Total - Intergovernmental** | | **40,500** | **40,500** | **40,500** |
| | | | Charges for Goods and Services | | | | |
| (5) | - | - | 3451 | T&E Planning Develop Fee | - | - | - |
| **(5)** | **-** | **-** | **Total - Charges for Goods and Services** | | **-** | **-** | **-** |
| | | | Miscellaneous Revenue | | | | |
| 213 | 28 | - | 3611 | Interest from Investments | 1,400 | 1,400 | 1,400 |
| 20,051 | 29,220 | 13,200 | 3699 | Other Miscellaneous Income | 33,600 | 33,600 | 33,600 |
| **20,264** | **29,248** | **13,200** | **Total - Miscellaneous Revenue** | | **35,000** | **35,000** | **35,000** |
| | | | Other Financing Sources | | | | |
| - | - | 65,000 | 3811.466 | Interfund Loan From 466 | - | - | - |
| **-** | **-** | **65,000** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | - | - | 3971.466 | Transfer From Water Construction | 65,000 | 65,000 | 65,000 |
| **-** | **-** | **-** | **Total - Transfers In** | | **65,000** | **65,000** | **65,000** |
| **274,401** | **404,432** | **607,081** | **Revenues Total** | | **683,251** | **683,251** | **683,251** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | Fund: 123 - Building Inspection Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 521 - Building | | | | |
| | | | **Program:** 2241 - Building Inspection | | | | |
| | | | Personnel Services | | | | |
| 143,731 | 143,200 | 135,549 | 5111 | Regular Wages | 235,417 | 235,417 | 235,417 |
| - | - | 40,000 | 5112 | Part-Time Wages | - | - | - |
| 3 | - | - | 5121 | Overtime | - | - | - |
| 40 | 40 | 47 | 5211 | OR Workers' Benefit | 76 | 76 | 76 |
| 11,039 | 10,908 | 10,369 | 5212 | Social Security | 17,982 | 17,982 | 17,982 |
| 18,311 | 20,436 | 20,205 | 5213 | Med, Den, Life Ins. | 33,694 | 33,694 | 33,694 |
| 23,689 | 30,061 | 35,228 | 5214 | Retirement | 60,961 | 60,961 | 60,961 |
| 438 | 486 | 545 | 5215 | Long Term Disability Ins | 602 | 602 | 602 |
| 416 | 1,267 | 2,237 | 5216 | Unemployment Insurance | 3,061 | 3,061 | 3,061 |
| 259 | 285 | 342 | 5217 | Life Insurance | 315 | 315 | 315 |
| **197,925** | **206,684** | **244,522** | **Total - Personnel Services** | | **352,108** | **352,108** | **352,108** |
| | | | Materials & Services | | | | |
| 1,856 | 2,346 | 3,400 | 5319 | Other Office Supplies | 10,900 | 10,900 | 10,900 |
| 729 | 337 | 600 | 5323 | Fuel | 600 | 600 | 600 |
| 20 | - | 100 | 5329 | Other Operating Supplies | 100 | 100 | 100 |
| 3,413 | 12,176 | 8,010 | 5419 | Other Professional Serv | 8,010 | 8,010 | 8,010 |
| 544 | 600 | 600 | 5421 | Telephone/Data | 600 | 600 | 600 |
| 14 | - | 55 | 5422 | Postage | 55 | 55 | 55 |
| 13,814 | 10,480 | 8,934 | 5428 | IS Support | 12,600 | 12,600 | 12,600 |
| 428 | 280 | - | 5431 | Lodging | - | - | - |
| 10 | - | - | 5432 | Meals | - | - | - |
| 503 | 239 | - | 5433 | Mileage | - | - | - |
| - | - | 1,190 | 5439 | Other Travel | 1,690 | 1,690 | 1,690 |
| 12,256 | 16,427 | 11,249 | 5448 | Internal Rent | 10,776 | 10,776 | 10,776 |
| 801 | - | - | 5461 | Auto Insurance | - | - | - |
| 2,203 | 2,405 | 2,405 | 5464 | Workers' Comp | 1,878 | 1,878 | 1,878 |
| 1,419 | 2,909 | 2,909 | 5465 | General Liability | 2,272 | 2,272 | 2,272 |
| 405 | 201 | 550 | 5475 | Vehicle Repair & Maint | 1,050 | 1,050 | 1,050 |
| 600 | 570 | 750 | 5491 | Dues & Subscriptions | 750 | 750 | 750 |
| 635 | 645 | 1,350 | 5492 | Registrations/Tuitions | 2,350 | 2,350 | 2,350 |
| - | - | 500 | 5498.059 | MC Permits | - | - | - |
| - | - | 8,200 | 5498.159 | MC State Surc | - | - | - |
| - | 30 | 30 | 5498.259 | St Mfg Fee | 30 | 30 | 30 |
| 5,251 | 52,625 | 30,000 | 5498.359 | State Surc | 40,000 | 40,000 | 40,000 |
| - | - | 96,850 | 5498.459 | Construction Excise Tax | - | - | - |
| 500 | 642 | 1,032 | 5499 | Other Services | 1,032 | 1,032 | 1,032 |
| - | - | - | 5499 | Other Services | 500 | 500 | 500 |
| **45,401** | **102,911** | **178,714** | **Total - Materials & Services** | | **95,193** | **95,193** | **95,193** |
| **243,327** | **309,595** | **423,236** | **Program Total: 2241 - Building Inspection** | | **447,301** | **447,301** | **447,301** |
| **243,327** | **309,595** | **423,236** | **Department Total: 521 - Building** | | **447,301** | **447,301** | **447,301** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 183,845 | 5921 | Contingency | 235,950 | 235,950 | 235,950 |
| **-** | **-** | **183,845** | **Total - Contingencies & Reserve** | | **235,950** | **235,950** | **235,950** |
| **243,327** | **309,595** | **607,081** | **Expenditures Total** | | **683,251** | **683,251** | **683,251** |
| **31,074** | **94,837** | **-** | **Fund Net: 123 - Building Inspection Fund** | | **-** | **-** | **-** |

# Search & Seizure Fund – 132

**Fund/Fund Number:** Search & Seizure - 132
**Department/Department Number:** Police - 211
**Department Director:** Scott Russell

**Description of purpose/functions of department:**
The Search and Seizure program allows for and sets the procedure for the seizure of private properties that are the product of illegal drug activity, and for the expenditure of the proceeds by the City for illegal drug activity investigations and subsequent arrests.

**Description of department, including number of personnel:**
The program is managed and operated by the Criminal Investigations division of the Police Department.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Search & Seizure Fund** | | | |
| | | | Revenues | | | |
| (18,623) | (12,636) | 7,500 | Fund Balance | - | - | - |
| 8,001 | - | - | Intergovernmental | - | - | - |
| 7,969 | (58) | - | Miscellaneous Revenue | - | - | - |
| - | - | 7,100 | Transfers In | - | - | - |
| (2,653) | (12,694) | 14,600 | **Revenues Total** | - | - | - |
| | | | Expenditures | | | |
| 9,982 | 10,000 | 7,500 | Materials & Services | - | - | - |
| - | - | 7,100 | Contingencies and Reserve | - | - | - |
| 9,982 | 10,000 | 14,600 | **Expenditures Total** | - | - | - |
| (12,636) | (22,694) | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The Search and Seizure Fund is funded by federal grants and criminal forfeitures and varies from year to year depending on activity. The grant proceeds are used to continue police investigations directly related to gang and drug activity. There are no revenues expected for FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 132 - Search & Seizure Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| (18,623) | (12,636) | 7,500 | 3081 | Beginning Fund Balance | - | - | - |
| **(18,623)** | **(12,636)** | **7,500** | **Total - Fund Balance** | | **-** | **-** | **-** |
| | | | Intergovernmental | | | | |
| 8,001 | - | - | 3332 | Federal Grants | - | - | - |
| **8,001** | **-** | **-** | **Total - Intergovernmental** | | **-** | **-** | **-** |
| (44) | (58) | - | 3611 | Interest from Investments | - | - | - |
| 8,013 | - | - | 3699 | Other Miscellaneous Income | - | - | - |
| **7,969** | **(58)** | **-** | **Total - Miscellaneous Revenue** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | | 7,100 | 3971.001 | Transfer From General | - | - | - |
| **-** | **-** | **7,100** | **Total - Transfers In** | | **-** | **-** | **-** |
| **(2,653)** | **(12,694)** | **14,600** | **Revenues Total** | | **-** | **-** | **-** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 211 - Police | | | | |
| | | | **Program:** 2131 - Detectives | | | | |
| | | | Materials & Services | | | | |
| 9,982 | 10,000 | 7,500 | 5329 | Other Operating Supplies | - | - | - |
| **9,982** | **10,000** | **7,500** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **9,982** | **10,000** | **7,500** | **Program Total: 2131 - Detectives** | | **-** | **-** | **-** |
| **9,982** | **10,000** | **7,500** | **Department Total: 211 - Police** | | **-** | **-** | **-** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 7,100 | 5921 | Contingency | | | |
| **-** | **-** | **7,100** | **Total - Contingencies & Reserve** | | **-** | **-** | **-** |
| **9,982** | **10,000** | **14,600** | **Expenditures Total** | | **-** | **-** | **-** |
| **(12,636)** | **(22,694)** | **-** | **Fund Net: 132 - Search & Seizure Fund** | | **-** | **-** | **-** |

# Housing Rehabilitation Fund – 137

**Fund/Fund Number:** Housing Rehabilitation - 137
**Department/Department Number:** Housing - 531
**Department Director:** Jim Hendryx

**Description of Purpose/Functions of department:**
The City of Woodburn was awarded Community Development Block Grant (CDBG) Housing Rehabilitation grants in the mid 80's, and again in the mid 90's, for lending to area homeowners eligible for the program. Over the years, through repayment of loans, the Housing Rehabilitation Program had accumulated approximately $674,585. This income was divided into two categories, restricted (program income) and unrestricted income, based on contract requirements when the grants were originally awarded. Restricted income ($453,305) is income received from grant years 1993 or later, and we are required to use it to continue the Housing Rehabilitation Program. The unrestricted funds (approximately $221,000) have been used for the Business Assistance Loan Program, which was terminated July 1, 2013 due to a lack of interest in the program.

The majority of the restricted funds were again loaned out in 2009-11. The last round of loans created considerable interest in the Housing Rehabilitation Program. More than 90 City residents applied for funding, with 29 receiving loans. Because of this outstanding need, Woodburn qualified in May, 2012 for another Community Development Block Grant for housing funds, and were awarded $400,000.

New rules require local governments using CDBG funds to enter into Intergovernmental Agreements (IGA's) with a minimum of two other local governments. The City did so with the City of Stayton and Marion County, with Woodburn serving as the lead applicant/administrator. The IGA specifies that 25% of the grant funds could be used by Stayton to assist in addressing their waiting list.

Additional program rules require that the lead applicant transfer the responsibility of managing the program to an appropriate non-profit organization. The City did so with Valley Development Initiatives (VDI), through a sub-recipient agreement. VDI is staffed by the Mid-Willamette Valley Council of Governments (COG), who also manages housing rehabilitation programs for the cities of Aumsville, Aurora, Gervais, Hubbard, Jefferson, Scotts Mills, Stayton, the Santiam Canyon, Turner and Marion County.

The CDBG allows up to $105,000 for management and administration of the program. VDI will receive $90,000 for grant administration, program management, and environmental review. The remaining $310,000 in CDBG funds will be used for lending ($232,500 in loan funds will be used by the City of Woodburn and $77,500 will be used by the City of Stayton).

**Description of department, including number of personnel:**
The Econcomic and Community Development Director oversees these programs and there are labor allocations to this fund. See Personnel Allocation on page 244 for allocation details.

**Description of FY 2012-13 accomplishments:**

- The City received additional CDBG funds to continue the Housing Rehabilitation Program
- The City continues to respond to inquiries about the Business Assistance Loan Program.
- The City's web page has been updated to include more information on both of these programs.

**Description of FY 2013-14 proposed focus/goals:**

- Housing Rehabilitation Loan Program
    - Initiate Housing Rehabilitation Program.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

Additional funding has been received to continue the Housing Rehabilitation Loan Program.

New program guidelines require all funding to pass through the City to VDI. While the City is responsible for the program, it does not receive any funds.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Housing Rehab Fund** | | | |
| | | | Revenues | | | |
| 373,484 | 266,582 | 247,000 | Fund Balance | 274,000 | 274,000 | 274,000 |
| 22,708 | 60,324 | 7,750 | Miscellaneous Revenue | 9,500 | 9,500 | 9,500 |
| 26,301 | 21,005 | 15,000 | Other Financing Sources | 20,000 | 20,000 | 20,000 |
| - | 6,628 | - | Transfers In | - | - | - |
| 422,493 | 354,538 | 269,750 | **Revenues Total** | 303,500 | 303,500 | 303,500 |
| | | | Expenditures | | | |
| 10,294 | 10,217 | 9,500 | Personnel Services | 13,736 | 13,736 | 13,736 |
| 145,617 | 13,209 | 162,355 | Materials & Services | 40,200 | 40,200 | 40,200 |
| - | - | - | Transfers Out | 200,000 | 200,000 | 200,000 |
| - | - | 97,895 | Contingencies and Reserve | 49,564 | 49,564 | 49,564 |
| 155,911 | 23,426 | 269,750 | **Expenditures Total** | 303,500 | 303,500 | 303,500 |
| 266,582 | 331,113 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Other Financing Sources** is loan repayments scheduled from borrowers, which comprises 68% of operating revenues for this fund.

The **Miscellaneous Revenue** category includes Facilities Rent in the amount of $7,500 for properties the City owns.

The **Transfers Out** amount of $200,000 represents the liquidation of the Business Assistance Loan Program. These funds are being transferred to the General Fund to help ease General Fund depletion.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 137 - Housing Rehab Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 373,484 | 266,582 | 247,000 | 3081 | Beginning Fund Balance | 274,000 | 274,000 | 274,000 |
| **373,484** | **266,582** | **247,000** | **Total - Fund Balance** | | **274,000** | **274,000** | **274,000** |
| 3,497 | 1,556 | 250 | 3611 | Interest from Investments | 2,000 | 2,000 | 2,000 |
| 13,200 | 15,550 | 7,500 | 3625 | Facilities Rent | 7,500 | 7,500 | 7,500 |
| 6,010 | 43,217 | - | 3642.110 | Small Business Loan | - | - | - |
| **22,708** | **60,324** | **7,750** | **Total - Miscellaneous Revenue** | | **9,500** | **9,500** | **9,500** |
| | | | Other Financing Sources | | | | |
| - | - | - | 3824.087 | Loan Payback 1987 | 5,000 | 5,000 | 5,000 |
| - | - | 5,000 | 3824.089 | Loan Payback 1989 | 5,000 | 5,000 | 5,000 |
| - | - | 5,000 | 3824.096 | Loan Payback 1996 | 5,000 | 5,000 | 5,000 |
| 3,921 | 17,295 | 5,000 | 3824.097 | Loan Payback 1997 | 5,000 | 5,000 | 5,000 |
| 11,479 | - | - | 3824.098 | Loan Payback 1998 | - | - | - |
| 10,901 | 3,710 | - | 3824.099 | Loan Payback 1999 | - | - | - |
| **26,301** | **21,005** | **15,000** | **Total - Other Financing Sources** | | **20,000** | **20,000** | **20,000** |
| | | | Transfers In | | | | |
| - | 6,628 | - | 3971.252 | Transfer From Bancroft | - | - | - |
| **-** | **6,628** | **-** | **Total - Transfers In** | | **-** | **-** | **-** |
| **422,493** | **354,538** | **269,750** | **Revenues Total** | | **303,500** | **303,500** | **303,500** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 531 - Housing Rehabilitation | | | | |
| | | | **Program:** 5911 - Housing | | | | |
| | | | Personnel Services | | | | |
| 7,795 | 7,408 | 6,400 | 5111 | Regular Wages | 9,311 | 9,311 | 9,311 |
| 2 | 2 | 3 | 5211 | OR Workers' Benefit | 3 | 3 | 3 |
| 567 | 541 | 490 | 5212 | Social Security | 693 | 693 | 693 |
| 811 | 811 | 774 | 5213 | Med, Den, Life Ins. | 1,084 | 1,084 | 1,084 |
| 1,046 | 1,344 | 1,685 | 5214 | Retirement | 2,465 | 2,465 | 2,465 |
| 31 | 29 | 26 | 5215 | Long Term Disability Ins | 39 | 39 | 39 |
| 23 | 65 | 106 | 5216 | Unemployment Insurance | 121 | 121 | 121 |
| 18 | 17 | 16 | 5217 | Life Insurance | 20 | 20 | 20 |
| **10,294** | **10,217** | **9,500** | **Total - Personnel Services** | | **13,736** | **13,736** | **13,736** |
| | | | Materials & Services | | | | |
| - | - | 100 | 5329 | Other Operating Supplies | 100 | 100 | 100 |
| - | - | 11,000 | 5419 | Other Professional Serv | 11,000 | 11,000 | 11,000 |
| - | - | 100 | 5451 | Natural Gas | 100 | 100 | 100 |
| 10,798 | 11,013 | 2,000 | 5491 | Dues & Subscriptions | 2,000 | 2,000 | 2,000 |
| - | - | 1,000 | 5492 | Registrations/Tuitions | 1,000 | 1,000 | 1,000 |
| 1,929 | 1,858 | 1,000 | 5498 | Permits/Fees | 1,000 | 1,000 | 1,000 |
| 500 | 167 | 1,000 | 5499 | Other Services | 1,000 | 1,000 | 1,000 |
| 132,390 | 31 | 46,000 | 5499.101 | Housing Rehab Loans | 24,000 | 24,000 | 24,000 |
| - | - | 100,000 | 5499.102 | Business Assistance Loans | - | - | - |
| - | 140 | 155 | 5500 | Banking Fees & Charges | - | - | - |
| **145,617** | **13,209** | **162,355** | **Total - Materials & Services** | | **40,200** | **40,200** | **40,200** |
| **155,911** | **23,426** | **171,855** | **Program Total: 5911 - Housing** | | **53,936** | **53,936** | **53,936** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | - | 5811.001 Transfer to General Fund | 200,000 | 200,000 | 200,000 |
| **-** | **-** | **-** | **Total - Transfers Out** | **200,000** | **200,000** | **200,000** |
| **-** | **-** | **-** | **Program Total: 9711 - Operating Transfer Out** | **200,000** | **200,000** | **200,000** |
| **155,911** | **23,426** | **171,855** | **Department Total: 531 - Housing Rehabilitation** | **253,936** | **253,936** | **253,936** |
| | | | Contingencies and Reserve Balances | | | |
| - | - | 97,895 | 5921 Contingency | 49,564 | 49,564 | 49,564 |
| **-** | **-** | **97,895** | **Total - Contingencies & Reserve** | **49,564** | **49,564** | **49,564** |
| **155,911** | **23,426** | **269,750** | **Expenditures Total** | **303,500** | **303,500** | **303,500** |
| **266,582** | **331,112** | **-** | **Fund Net: 137 - Housing Rehab Fund** | **-** | **-** | **-** |

# RSVP Fund – 138

**Fund/Fund Number:** RSVP - 138
**Department/Department Number:** RSVP - 481
**Department Director:** Jim Row

**Description of purpose/functions of department:**
This fund is merging into the General Fund during FY 2013-14. See page 73 for current year operating information.

This program creates meaningful volunteer opportunities for individuals aged 55 and older to contribute their skills and experience in their community through volunteer service. The Retired and Senior Volunteer Program (RSVP) recruits program participants, develops volunteer worksites, and orients volunteers. The RSVP program is funded with a grant from the Corporation for National and Community Service and requires a 30% local match.

**Description of FY 2012-13 accomplishments:**

- New part-time RSVP Volunteer Coordinator assumed responsibility for the program and developed working relationships with existing volunteers and volunteer placement sites; including the addition of new volunteer placement sites.
- Held an event in December recognizing RSVP volunteers for their service in the community during the past year.
- Re-established the RSVP Advisory Committee.
- Spoke at various fraternal organization meetings to promote the RSVP program.
- Updated all files and forms to be in compliance with federal grant guidelines for RSVP.
- Outreach in the community designed to recruit new RSVP volunteers, seek new volunteer placement site opportunities, or build community partnerships that would benefit RSVP long-term.
- Completed a federal compliance visit.
- Submitted a grant application for a new 3-year cycle of RSVP funding for 2013-2016.

**Description of major difference(s) between FY 2011-12 and FY 2013-14:**
RSVP is a separate fund through FY 2012-13, but will be merged into the General Fund in FY 2013-14. See Retired and Senior Volunteer Program (RSVP) on page 73 for FY 2013-14 information.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 138 - RSVP Fund | | | | |
| | | | Revenues | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | 000 - Fund Balance | | | | |
| - | - | 9,000 | 3081 | Beginning Fund Balance | 20,000 | 20,000 | 20,000 |
| **-** | **-** | **9,000** | **Account Classification Total: 000 - Fund Bal** | | **20,000** | **20,000** | **20,000** |
| | | | Intergovernmental | | | | |
| 57,736 | 46,189 | 46,189 | 3332 | Federal Grants | - | - | - |
| **57,736** | **46,189** | **46,189** | **Total - Intergovernmental** | | **-** | **-** | **-** |
| | | | Miscellaneous Revenue | | | | |
| (4) | 75 | - | 3611 | Interest from Investments | - | - | - |
| **(4)** | **75** | **-** | **Total- Miscellaneous Revenue** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| 28,259 | - | - | 3971 | Transfer From General Fund | - | - | - |
| **28,259** | **-** | **-** | **Total - Transfers In** | | **-** | **-** | **-** |
| **85,991** | **46,264** | **55,189** | **Department Total: 000 - Revenue** | | **20,000** | **20,000** | **20,000** |
| **85,991** | **46,264** | **55,189** | **Revenues Total** | | **20,000** | **20,000** | **20,000** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 138 - RSVP Fund | | | | |
| | | | Expenditures | | | | |
| | | | **Department:** 481 - RSVP | | | | |
| | | | **Program:** 5711 - RSVP | | | | |
| | | | Personnel Services | | | | |
| 55,898 | 18,357 | 25,075 | 5111 | Regular Wages | - | - | - |
| - | 8 | - | 5112 | Part-Time Wages | - | - | - |
| 25 | 7 | 20 | 5211 | OR Workers' Benefit | - | - | - |
| 4,410 | 1,435 | 1,918 | 5212 | Social Security | - | - | - |
| 6,095 | 1,483 | 11,104 | 5213 | Med, Den, Life Ins. | - | - | - |
| 9,638 | 2,890 | 6,537 | 5214 | Retirement | - | - | - |
| 217 | 38 | 101 | 5215 | Long Term Disability Ins | - | - | - |
| 166 | 163 | 414 | 5216 | Unemployment Insurance | - | - | - |
| 130 | 23 | 144 | 5217 | Life Insurance | - | - | - |
| **76,580** | **24,404** | **45,313** | **Total - Personnel Services** | | **-** | **-** | **-** |
| | | | Materials & Services | | | | |
| - | 3 | - | 5319 | Other Office Supplies | - | - | - |
| 176 | 300 | 1,000 | 5329 | Other Operating Supplies | - | - | - |
| - | 150 | - | 5419 | Other Professional Serv | - | - | - |
| 158 | 142 | 200 | 5421 | Telephone/Data | - | - | - |
| 1,172 | 96 | 500 | 5422 | Postage | - | - | - |
| 2,763 | 2,763 | 2,234 | 5428 | IS Support | - | - | - |
| 814 | 115 | 500 | 5433 | Mileage | - | - | - |
| - | 716 | 716 | 5464 | Workers' Comp | - | - | - |
| 355 | 942 | 942 | 5465 | General Liability | - | - | - |
| 1,160 | 854 | 1,000 | 5469 | Other Insurance Costs | - | - | - |
| 530 | - | 500 | 5492 | Registrations/Tuitions | - | - | - |
| 1,300 | - | 500 | 5493 | Printing/Binding | - | - | - |
| **8,428** | **6,081** | **8,092** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **85,009** | **30,485** | **53,405** | **Program Total: 5711 - RSVP** | | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | - | 5811 | Transfer to General Fund | 20,000 | 20,000 | 20,000 |
| **-** | **-** | **-** | **Total - Transfers Out** | | **20,000** | **20,000** | **20,000** |
| **-** | **-** | **-** | **Program Total: 9711 - Operating Transfer O** | | **20,000** | **20,000** | **20,000** |
| **85,009** | **30,485** | **53,405** | **Department Total: 481 - RSVP** | | **20,000** | **20,000** | **20,000** |
| | | | **Department:** 901 - Ending Fund Balance | | | | |
| | | | **Program:** 9971 - Equity | | | | |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 1,784 | 5921 | Contingency | - | - | - |
| **-** | **-** | **1,784** | **Total - Contingencies and Reserve** | | **-** | **-** | **-** |
| **-** | **-** | **1,784** | **Program Total: 9971 - Equity** | | **-** | **-** | **-** |
| **-** | **-** | **1,784** | **Department Total: 901 - Ending Fund Balan** | | **-** | **-** | **-** |
| **85,009** | **30,485** | **55,189** | **Expenditures Total** | | **20,000** | **20,000** | **20,000** |
| **982** | **15,779** | **-** | **Fund Net: 138 - RSVP Fund** | | **-** | **-** | **-** |

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# Cable Franchise Fund – 139

**Fund/Fund Number:** Cable Franchise - 139
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This program administers the City's cable television franchise and supports community access programming provided by Woodburn Cable Access Television (WCAT). Seven and one half percent of revenues derived from cable television franchise fees are set aside for administration of the franchise. Twelve and one half percent of the franchise fees are provided to WCAT to support community access programming. Franchise administration includes coordinating with the cable provider regarding programming choices and service issues and compliance with the franchise agreement. Support to WCAT allows the television audience to view public meetings and programming developed in and pertinent to the community.

The Cable Franchise Fund will be closed in FY 2013-2014 and the remaining balance will be moved to the General Fund.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Cable Franchise Fund** | | | |
| | | | Revenues | | | |
| 5,934 | 7,042 | 1,500 | Fund Balance | 4,500 | 4,500 | 4,500 |
| 19,152 | 19,255 | 20,000 | Franchise Fees | 20,000 | 20,000 | 20,000 |
| 3,107 | 3,347 | 4,550 | Miscellaneous Revenue | 4,500 | 4,500 | 4,500 |
| 28,193 | 29,643 | 26,050 | **Revenues Total** | 29,000 | 29,000 | 29,000 |
| | | | Expenditures | | | |
| 21,151 | 28,621 | 26,050 | Materials & Services | 26,050 | 26,050 | 26,050 |
| - | - | - | Contingencies and Reserve | 2,950 | 2,950 | 2,950 |
| 21,151 | 28,621 | 26,050 | **Expenditures Total** | 29,000 | 29,000 | 29,000 |
| 7,042 | 1,022 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Franchise Fees** category of revenue accounts for $20,000 or 82% of operating revenues in the fund. This category contains fees collected by Wave Broadband and passed through to the local cable access company (WCAT). Those turnovers and management fees provided by the City are used to fund WCAT operations and provide for capital purchases.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 139 - Cable Franchise Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 5,934 | 7,042 | 1,500 | 3081 | Beginning Fund Balance | 4,500 | 4,500 | 4,500 |
| **5,934** | **7,042** | **1,500** | **Total - Fund Balance** | | **4,500** | **4,500** | **4,500** |
| | | | Franchise Fees | | | | |
| 19,152 | 19,255 | 20,000 | 3235 | Franchise Fee, Wave BB | 20,000 | 20,000 | 20,000 |
| **19,152** | **19,255** | **20,000** | **Total- Franchise Fees** | | **20,000** | **20,000** | **20,000** |
| 18 | 16 | 50 | 3611 | Interest from Investments | - | - | - |
| 3,089 | 3,330 | 4,500 | 3641 | Annual Access Fee | 4,500 | 4,500 | 4,500 |
| **3,107** | **3,346** | **4,550** | **Total - Miscellaneous Revenue** | | **4,500** | **4,500** | **4,500** |
| **28,193** | **29,643** | **26,050** | **Revenues Total** | | **29,000** | **29,000** | **29,000** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 121 - Administration | | | | |
| | | | **Program:** 7811 - Cable TV | | | | |
| | | | Materials & Services | | | | |
| 6,000 | 9,111 | 8,050 | 5429 | Other Communication Serv | 8,050 | 8,050 | 8,050 |
| 15,151 | 19,510 | 18,000 | 5499 | Other Services | 18,000 | 18,000 | 18,000 |
| **21,151** | **28,621** | **26,050** | **Total - Materials & Services** | | **26,050** | **26,050** | **26,050** |
| **21,151** | **28,621** | **26,050** | **Program Total: 7811 - Cable TV** | | **26,050** | **26,050** | **26,050** |
| **21,151** | **28,621** | **26,050** | **Department Total: 121 - Administration** | | **26,050** | **26,050** | **26,050** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | - | 5921 | Contingency | 2,950 | 2,950 | 2,950 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | | **2,950** | **2,950** | **2,950** |
| **21,151** | **28,621** | **26,050** | **Expenditures Total** | | **29,000** | **29,000** | **29,000** |
| **7,042** | **1,022** | **-** | **Fund Net: 139 - Cable Franchise Fund** | | **-** | **-** | **-** |

# Special Assessment Fund – 360

**Fund/Fund Number:** Special Assessment - 360
**Department/Department Number:** PW Administration
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund is used when assessments are issued against property owners for street, water, wastewater, or storm improvement are made which benefit the adjacent property and without the assessment the project may not be done.

**Description of department, including number of personnel:**
There are no personnel costs associated with this fund. The monies collected on individual assessments are used to pay off outstanding liens.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Special Assessment Fund** | | | |
| | | | Revenues | | | |
| 983,854 | 974,290 | 1,013,000 | Fund Balance | 832,000 | 832,000 | 832,000 |
| 89,775 | 27,867 | 37,185 | Miscellaneous Revenue | 40,685 | 40,685 | 40,685 |
| 1,073,629 | 1,002,157 | 1,050,185 | **Revenues Total** | 872,685 | 872,685 | 872,685 |
| | | | Expenditures | | | |
| 21 | 1,196 | 1,047 | Materials & Services | - | - | - |
| 99,318 | - | - | Capital Outlay | - | - | - |
| - | - | 204,547 | Transfers Out | - | - | - |
| - | - | 844,591 | Contingencies and Reserve | 872,685 | 872,685 | 872,685 |
| 99,339 | 1,196 | 1,050,185 | **Expenditures Total** | 872,685 | 872,685 | 872,685 |
| 974,290 | 1,000,961 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The fund collects repayment from various Local Improvement Districts (LIDs) for special projects. The budgeted amount is expected repayments, including interest, to be collected during the fiscal year.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 360 - Special Assessment Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 983,854 | 974,290 | 1,013,000 | 3081 | Beginning Fund Balance | 832,000 | 832,000 | 832,000 |
| **983,854** | **974,290** | **1,013,000** | **Total - Fund Balance** | | **832,000** | **832,000** | **832,000** |
| 2,869 | 3,737 | 2,500 | 3611 | Interest from Investments | 6,000 | 6,000 | 6,000 |
| 14,811 | 3,395 | 3,000 | 3614 | Special Assessment-Intere | 3,000 | 3,000 | 3,000 |
| 201 | 592 | - | 3681 | Special Assessment Princi | - | - | - |
| 793 | - | 500 | 3681.001 | LID Alley | 500 | 500 | 500 |
| 10,076 | 14,202 | 10,000 | 3681.004 | LID Boones Ferry | 10,000 | 10,000 | 10,000 |
| 35,204 | - | - | 3681.006 | LID Country Club | - | - | - |
| 6,099 | 1,520 | 6,099 | 3681.007 | LID Tout | 6,099 | 6,099 | 6,099 |
| 1,449 | 1,315 | 1,449 | 3681.008 | LID Hardcastle | 1,449 | 1,449 | 1,449 |
| 10,592 | - | 10,592 | 3681.009 | LID Parr Road | 10,592 | 10,592 | 10,592 |
| 1,045 | 1,209 | 1,045 | 3681.010 | LID West Lincoln | 1,045 | 1,045 | 1,045 |
| 6,639 | 1,899 | 2,000 | 3681.011 | LID Ironwood | 2,000 | 2,000 | 2,000 |
| **89,775** | **27,868** | **37,185** | **Total - Miscellaneous Revenue** | | **40,685** | **40,685** | **40,685** |
| **1,073,629** | **1,002,158** | **1,050,185** | **Revenues Total** | | **872,685** | **872,685** | **872,685** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Expenditures** | | | | |
| | | | **Department:** 691 - Public Works Administration | | | | |
| | | | **Program:** 6999 - Public Works Admin | | | | |
| | | | Materials & Services | | | | |
| - | 31 | - | 5496 | Filing/Recording | - | - | - |
| - | 952 | 1,047 | 5500 | Banking Fees & Charges | - | - | - |
| **-** | **983** | **1,047** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **-** | **983** | **1,047** | **Program Total: 6999 - Public Works Admin** | | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| 21 | 215 | - | 5422 | Postage | - | - | - |
| **21** | **215** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 99,318 | - | - | 5631 | Streets/Alleys/Sidewalks | - | - | - |
| **99,318** | **-** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **99,339** | **215** | **-** | **Program Total: 9531 - Construction** | | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | 204,547 | 5811.363 | Transfer to Street & Storm Cap Const Fun | - | - | - |
| **-** | **-** | **204,547** | **Total - Transfers Out** | | **-** | **-** | **-** |
| **-** | **-** | **204,547** | **Program Total: 9711 - Operating Transfer Out** | | **-** | **-** | **-** |
| **99,339** | **1,198** | **205,594** | **Department Total: 691 - Public Works Administration** | | **-** | **-** | **-** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 844,591 | 5921 | Contingency | 872,685 | 872,685 | 872,685 |
| **-** | **-** | **844,591** | **Total - Contingencies & Reserve** | | **872,685** | **872,685** | **872,685** |
| **99,339** | **1,198** | **1,050,185** | **Expenditures Total** | | **872,685** | **872,685** | **872,685** |
| **974,290** | **1,000,961** | **-** | **Fund Net: 360 - Special Assessment Fund** | | **-** | **-** | **-** |

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# Parks SDC Fund – 364

**Fund/Fund Number:** Parks SDC - 364
**Department/Department Number:** Parks Administration - 491
**Department Director:** Jim Row

**Description of purpose/functions of department:**
The Parks SDC Fund collects system development charges assessed against residential and commercial construction projects. Parks SDC funds can only be utilized by the City to support park planning and development projects that add capacity to the City's parks system.

**Description of department, including number of personnel:**
The Department consists of approximately 40 FTE, and is responsible for operating recreation programs and special events, the Aquatic Center, Public Library, Retired and Senior Volunteer Program (RSVP), the community relations program, and park planning and development.

**Description of FY 2012-13 accomplishments:**

- Installed Archeologically Themed Playground at Legion Park
- Installed Culvert crossing connecting Hermanson Street to Mill Creek Trail

**Description of FY 2013-14 proposed focus/goals:**

- Acquire funding for improvements to Legion Park
- Update Park SDC Methodology
- Update Legion Park Master Plan

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Parks SDC Fund** | | | |
| | | | Revenues | | | |
| 646,869 | 406,406 | 300,000 | Fund Balance | 450,000 | 450,000 | 450,000 |
| 4,277 | 93,824 | 8,000 | Charges for Goods and Services | 20,000 | 20,000 | 20,000 |
| 1,606 | 1,524 | 1,000 | Miscellaneous Revenue | 2,785 | 2,785 | 2,785 |
| - | - | - | Transfers In | - | - | - |
| 652,752 | 501,754 | 309,000 | **Revenues Total** | 472,785 | 472,785 | 472,785 |
| | | | Expenditures | | | |
| - | 6,846 | 20,353 | Materials & Services | 30,000 | 30,000 | 30,000 |
| 246,346 | 48,778 | 135,000 | Capital Outlay | - | - | - |
| - | - | 25,000 | Transfers Out | - | - | - |
| - | - | 128,647 | Contingencies and Reserve | 442,785 | 442,785 | 442,785 |
| 246,346 | 55,624 | 309,000 | **Expenditures Total** | 472,785 | 472,785 | 472,785 |
| 406,406 | 446,130 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of System Development Charges (SDCs). SDC fees are dependent on development occurring. The slowdown in the economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements. No projects are scheduled to be paid for by this fund in FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 364 - Parks SDC Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 646,869 | 406,406 | 300,000 | 3081 | Beginning Fund Balance | 450,000 | 450,000 | 450,000 |
| **646,869** | **406,406** | **300,000** | **Total - Fund Balance** | | **450,000** | **450,000** | **450,000** |
| | | | Charges for Goods and Services | | | | |
| 4,277 | 93,824 | 8,000 | 3458.501 | Park's SDC's | 20,000 | 20,000 | 20,000 |
| **4,277** | **93,824** | **8,000** | **Total - Charges for Goods and Services** | | **20,000** | **20,000** | **20,000** |
| 1,606 | 1,524 | 1,000 | 3611 | Interest from Investments | 2,785 | 2,785 | 2,785 |
| **1,606** | **1,524** | **1,000** | **Total - Miscellaneous Revenue** | | **2,785** | **2,785** | **2,785** |
| **652,752** | **501,754** | **309,000** | **Revenues Total** | | **472,785** | **472,785** | **472,785** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Materials & Services | | | | |
| - | 6,500 | 20,000 | 5419 | Other Professional Serv | 30,000 | 30,000 | 30,000 |
| - | 347 | 353 | 5500 | Banking Fees & Charges | - | - | - |
| **-** | **6,847** | **20,353** | **Total - Materials & Services** | | **30,000** | **30,000** | **30,000** |
| **-** | **6,847** | **20,353** | **Program Total: 9511 - Design Engineering** | | **30,000** | **30,000** | **30,000** |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Capital Outlay | | | | |
| 119,820 | 48,778 | 20,000 | 5637.009 | Greenway | - | - | - |
| 126,526 | - | 15,000 | 5637.040 | Centennial Park | - | - | - |
| - | - | 100,000 | 5637.044 | Lutheran Church Project | - | - | - |
| **246,346** | **48,778** | **135,000** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **246,346** | **48,778** | **135,000** | **Program Total: 9531 - Construction** | | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | 25,000 | 5811.358 | Transfer to General Cap Const Fund | - | - | - |
| **-** | **-** | **25,000** | **Total - Transfers Out** | | **-** | **-** | **-** |
| **-** | **-** | **25,000** | **Program Total: 9711 - Operating Transfer Out** | | **-** | **-** | **-** |
| **246,346** | **55,625** | **180,353** | **Department Total: 491 - Parks Administration** | | **30,000** | **30,000** | **30,000** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 128,647 | 5921 | Contingency | - | - | - |
| - | - | - | 5981.005 | Reserve for Future Construction | 442,785 | 442,785 | 442,785 |
| **-** | **-** | **128,647** | **Total - Contingencies & Reserve** | | **442,785** | **442,785** | **442,785** |
| **246,346** | **55,625** | **309,000** | **Expenditures Total** | | **472,785** | **472,785** | **472,785** |
| **406,406** | **446,129** | **-** | **Fund Net: 364 - Parks SDC Fund** | | **-** | **-** | **-** |

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# Street SDC Fund – 376

**Fund/Fund Number:** Street/Storm SDC - 376
**Department/Department Number:** Maintenance - 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund is for the collection of Transportation System Development Charge (SDC) assessed against new development at the time the building permit is issued and used to fund improvements necessitated by increased demand for capacity. Revenue in this fund is used only for capacity improvements. SDC is based on the number of increased automobile trips expected by any given type of development. The fee for a new single-family residence is $3,532.

**Description of department, including number of personnel:**
There are no personnel costs associated with this fund.

**Description of FY 2012-13 accomplishments:**

- Beginning of projects to relocate city water and sewer lines in the vicinity of the interchange prior to the State beginning construction of the interchange improvements

**Description of FY 2013-14 proposed focus/goals:**

- Interchange – Local Traffic Management
- Interchange – Tree removal and fence installation near right-of-way
- Water and sewer line relocations in the vicinity of the interchange prior to road construction improvements by the State.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**
Initially the majority of the budget was put into reserves specifically for the Interchange improvement project. A supplemental budget was done in January/February 2013 to move the money from the reserves into the construction account for early work on the interchange. The City owes the State of Oregon $5.5 million for the work on the interchange in the summer of 2013.

City will be doing some work on utility re-locations and removing trees prior to the State beginning the road construction project and will be allowed to credit costs the city incurs to the $5.5M owed to the State. The balance of this money will be due to the state two (2) years after the State issues the Notice to Proceed is issued to the contractor for the interchange work or summer of 2015.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Street SDC Fund** | | | |
| | | | Revenues | | | |
| 7,184,529 | 5,872,313 | 5,078,000 | Fund Balance | 5,000,000 | 5,000,000 | 5,000,000 |
| 153,268 | 400,172 | 155,000 | Charges for Goods and Services | 300,000 | 300,000 | 300,000 |
| 19,535 | 19,719 | 15,000 | Miscellaneous Revenue | 34,000 | 34,000 | 34,000 |
| - | 4,806 | 39,222 | Other Financing Sources | - | - | - |
| - | 71,887 | 420,000 | Transfers In | 39,221 | 39,221 | 39,221 |
| 7,357,332 | 6,368,897 | 5,707,222 | **Revenues Total** | 5,373,221 | 5,373,221 | 5,373,221 |
| | | | Expenditures | | | |
| 267,588 | 211,049 | 6,435 | Materials & Services | - | - | - |
| 961,506 | 725,140 | 5,279,887 | Capital Outlay | 867,500 | 867,500 | 867,500 |
| - | 34,519 | 33,519 | Debt Service | 37,520 | 37,520 | 37,520 |
| 255,925 | - | 387,381 | Transfers Out | - | - | - |
| - | - | - | Contingencies and Reserve | 4,468,201 | 4,468,201 | 4,468,201 |
| 1,485,019 | 970,708 | 5,707,222 | **Expenditures Total** | 5,373,221 | 5,373,221 | 5,373,221 |
| 5,872,313 | 5,398,189 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Charges for Goods and Services** category generate revenues in the fund. This fund's revenue is dependent on the collection of System Development Charges (SDCs). SDC fees are dependent on development occurring – the slowdown in the economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements.

**Transfers In** of $39,221 represents repayment from the General Fund, Water Fund, and Sewer Fund for an inter-fund loan for the City's accounting and utility billing system. The fund has such a large beginning balance that there are no Transfers In needed for projects in FY 2013-14. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

The **Capital Outlay** of $867,500 represents the current phases of the Interchange project budgeted from this fund for FY 2013-14. For further information regarding project detail, see Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

For further information regarding debt and **Debt Service** see Debt Overview on page 243.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 376 - Street SDC Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 7,184,528 | 5,872,313 | 5,078,000 | 3081 | Beginning Fund Balance | 5,000,000 | 5,000,000 | 5,000,000 |
| **7,184,528** | **5,872,313** | **5,078,000** | **Total - Fund Balance** | | **5,000,000** | **5,000,000** | **5,000,000** |
| | | | Charges for Goods and Services | | | | |
| 153,268 | 400,172 | 150,000 | 3458.101 | Transportation Impact Fees | 300,000 | 300,000 | 300,000 |
| - | - | 5,000 | 3458.201 | Storm SDC's | - | - | - |
| **153,268** | **400,172** | **155,000** | **Total - Charges for Goods and Services** | | **300,000** | **300,000** | **300,000** |
| 19,389 | 19,587 | 15,000 | 3611 | Interest from Investments | 34,000 | 34,000 | 34,000 |
| 146 | 133 | - | 3615 | Interest fr Deferred Pmts | - | - | - |
| **19,535** | **19,720** | **15,000** | **Total - Miscellaneous Revenue** | | **34,000** | **34,000** | **34,000** |
| | | | Other Financing Sources | | | | |
| - | 4,806 | 39,222 | 3812 | Interfund Loan Repayment | - | - | - |
| **-** | **4,806** | **39,222** | **Total - Other Financing Sources** | | **-** | **-** | **-** |
| | | | Transfers In | | | | |
| - | 71,887 | - | 3971.001 | Transfer From General Fund | - | - | - |
| - | - | 420,000 | 3971.377 | Transfer From Storm SDC | - | - | - |
| - | - | - | 3972 | Interfund Loan Transfer | 39,221 | 39,221 | 39,221 |
| **-** | **71,887** | **420,000** | **Total - Transfers In** | | **39,221** | **39,221** | **39,221** |
| **7,357,331** | **6,368,897** | **5,707,222** | **Revenues Total** | | **5,373,221** | **5,373,221** | **5,373,221** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 376 - Street SDC Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 9111 - Debt Service | | | | |
| | | | Debt Service | | | | |
| - | 24,228 | 33,519 | 5711 | Bond Principle | 29,663 | 29,663 | 29,663 |
| - | 10,291 | - | 5721 | Bond Interest | 7,857 | 7,857 | 7,857 |
| **-** | **34,519** | **33,519** | **Total - Debt Service** | | **37,520** | **37,520** | **37,520** |
| **-** | **34,519** | **33,519** | **Program Total: 9111 - Debt Service** | | **37,520** | **37,520** | **37,520** |
| | | | **Program:** 9511 - Design Engineering | | | | |
| | | | Materials & Services | | | | |
| 267,588 | 28,428 | - | 5419 | Other Professional Serv | - | - | - |
| - | 5,850 | 6,435 | 5500 | Banking Fees & Charges | - | - | - |
| **267,588** | **34,278** | **6,435** | **Total - Materials & Services** | | **-** | **-** | **-** |
| **267,588** | **34,278** | **6,435** | **Program Total: 9511 - Design Engineering** | | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| 86,399 | 176,771 | - | 5419 | Other Professional Serv | - | - | - |
| **86,399** | **176,771** | **-** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 875,107 | 725,140 | 5,279,887 | 5631 | Streets/Alleys/Sidewalks | 867,500 | 867,500 | 867,500 |
| **875,107** | **725,140** | **5,279,887** | **Total - Capital Outlay** | | **867,500** | **867,500** | **867,500** |
| **961,506** | **901,911** | **5,279,887** | **Program Total: 9531 - Construction** | | **867,500** | **867,500** | **867,500** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| 255,925 | - | - | 5811 | Transfer to Other Funds | - | - | - |
| - | - | 387,381 | 5811.363 | Transfer to Street & Storm Cap Const Fun | - | - | - |
| **255,925** | **-** | **387,381** | **Total - Transfers Out** | | **-** | **-** | **-** |
| **255,925** | **-** | **387,381** | **Program Total: 9711 - Operating Transfer Out** | | **-** | **-** | **-** |
| **1,485,018** | **970,708** | **5,707,222** | **Department Total: 631 - Maintenance** | | **905,020** | **905,020** | **905,020** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | - | 5981.005 | Reserve for Future Construction | 4,468,201 | 4,468,201 | 4,468,201 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | | **4,468,201** | **4,468,201** | **4,468,201** |
| **1,485,018** | **970,708** | **5,707,222** | **Expenditures Total** | | **5,373,221** | **5,373,221** | **5,373,221** |
| **5,872,313** | **5,398,189** | **-** | **Fund Net: 376 - Street SDC Fund** | | **-** | **-** | **-** |

# Storm SDC Fund – 377

**Fund/Fund Number:** Storm Water Sys Dev -377
**Department/Department Number:** Maintenance - 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
Storm Water System Development Charges are generated by assessing new development for increased demands for capacity and collected at the time the building permit is issued. This revenue can only be used for increased capacity. The fee for a new single family residence is $55 per 500 square feet (SF) of impervious surface. A new single family residence with a 1500 SF house, a 400 SF garage and a 400 SF driveway would be $253.

**Description of department, including number of personnel:**
There are no personnel or personnel costs associated with this fund.

**Description of FY 2012-13 accomplishments:**
Funding is down due to lack of development. No major projects were planned.

**Description of FY 2013-14 proposed focus/goals:**
No major projects are planned.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Storm SDC Fund** | | | |
| | | | Revenues | | | |
| 505,731 | 422,081 | 420,000 | Fund Balance | 463,000 | 463,000 | 463,000 |
| 4,307 | 19,397 | - | Charges for Goods and Services | 15,000 | 15,000 | 15,000 |
| 1,331 | 1,614 | - | Miscellaneous Revenue | 2,000 | 2,000 | 2,000 |
| 511,368 | 443,092 | 420,000 | **Revenues Total** | 480,000 | 480,000 | 480,000 |
| | | | Expenditures | | | |
| 8,866 | - | - | Materials & Services | - | - | - |
| 80,421 | - | - | Capital Outlay | - | - | - |
| - | - | 420,000 | Transfers Out | 25,000 | 25,000 | 25,000 |
| - | - | - | Contingencies and Reserve | 455,000 | 455,000 | 455,000 |
| 89,287 | - | 420,000 | **Expenditures Total** | 480,000 | 480,000 | 480,000 |
| 422,081 | 443,092 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Charges for Goods and Services** category generate revenues in the fund. This fund's revenue is dependent on the collection of System Development Charges (SDCs). SDC fees are dependent on development occurring – the slowdown in the economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements.

The **Transfers Out** of $25,000 is a transfer to the Street & Storm Cap Const Fund for capital project 63020.0000 budgeted from this fund. For further information see Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 377 - Storm SDC Fund | | | |
| | | | **Revenues** | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 505,731 | 422,081 | 420,000 | 3081 Beginning Fund Balance | 463,000 | 463,000 | 463,000 |
| **505,731** | **422,081** | **420,000** | **Total - Fund Balance** | **463,000** | **463,000** | **463,000** |
| | | | Charges for Goods and Services | | | |
| 4,307 | 19,397 | - | 3458.201 Storm SDC's | 15,000 | 15,000 | 15,000 |
| **4,307** | **19,397** | **-** | **Total - Charges for Goods and Services** | **15,000** | **15,000** | **15,000** |
| 1,331 | 1,614 | - | 3611 Interest from Investments | 2,000 | 2,000 | 2,000 |
| **1,331** | **1,614** | **-** | **Total - Miscellaneous Revenue** | **2,000** | **2,000** | **2,000** |
| **511,368** | **443,092** | **420,000** | **Revenues Total** | **480,000** | **480,000** | **480,000** |
| | | | **Expenditures** | | | |
| | | | **Department:** 631 - Maintenance | | | |
| | | | **Program:** 9512 - Construction Eng | | | |
| | | | Materials & Services | | | |
| 7,894 | - | - | 5411 Engineering & Architect | - | - | - |
| **7,894** | **-** | **-** | **Total - Materials & Services** | **-** | **-** | **-** |
| **7,894** | **-** | **-** | **Program Total: 9512 - Construction Eng** | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | |
| | | | Materials & Services | | | |
| 972 | - | - | 5419 Other Professional Serv | - | - | - |
| **972** | **-** | **-** | **Total - Materials & Services** | **-** | **-** | **-** |
| | | | Capital Outlay | | | |
| 80,421 | - | - | 5636 Storm Drains | - | - | - |
| **80,421** | **-** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **81,393** | **-** | **-** | **Program Total: 9531 - Construction** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| | | | 5811.363 Transfer to Street & St Cap Const | 25,000 | 25,000 | 25,000 |
| - | - | 420,000 | 5811.376 Transfer to Street SDC | - | - | - |
| **-** | **-** | **420,000** | **Total - Transfers Out** | **25,000** | **25,000** | **25,000** |
| **-** | **-** | **420,000** | **Program Total: 9711 - Operating Transfer Out** | **25,000** | **25,000** | **25,000** |
| **89,287** | **-** | **420,000** | **Department Total: 631 - Maintenance** | **25,000** | **25,000** | **25,000** |
| | | | Contingencies and Reserve Balances | | | |
| - | - | - | 5981.005 Reserve for Future Construction | 455,000 | 455,000 | 455,000 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | **455,000** | **455,000** | **455,000** |
| **89,287** | **-** | **420,000** | **Expenditures Total** | **480,000** | **480,000** | **480,000** |
| **422,081** | **443,092** | **-** | **Fund Net: 377 - Storm SDC Fund** | **-** | **-** | **-** |

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# Water SDC Fund – 474

**Fund/Fund Number:** Water SDC - 474
**Department/Department Number:** Water - 611
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
Water System Development Charges (SDCs) are generated by assessing new development for adding increased capacity to the water system. These revenues are charged at the time the building permit is issued. Revenue is used solely for to increase capacity. The Water SDC for a new single-family residence is $2,085.

**Description of department, including number of personnel:**
There are no personnel costs associated with this fund

**Description of FY 2012-13 accomplishments:**

- Hwy 214 bore at Mill Creek was completed. One-half of the construction costs was charged to Water SDC funds for capacity upgrades to the water system.

**Description of FY 2013-14 proposed focus/goals:**

- No major projects are planned for FY 2013-14
- Goal is to continue to complete sections of water lines to eliminate dead ends and provide better circulation and pressure to all parts of the water system.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Water SDC** | | | |
| | | | Revenues | | | |
| 617,748 | 398,039 | 500,000 | Fund Balance | 600,000 | 600,000 | 600,000 |
| 188,365 | 260,919 | 45,000 | Charges for Goods and Services | 60,000 | 60,000 | 60,000 |
| 1,680 | 3,225 | 1,300 | Miscellaneous Revenue | 3,475 | 3,475 | 3,475 |
| - | - | 145,000 | Transfers In | - | - | - |
| 807,793 | 662,183 | 691,300 | **Revenues Total** | 663,475 | 663,475 | 663,475 |
| | | | Expenditures | | | |
| - | - | 494 | Materials & Services | - | - | - |
| 409,754 | - | - | Capital Outlay | - | - | - |
| - | - | 632,592 | Transfers Out | 40,000 | 40,000 | 40,000 |
| - | - | 58,214 | Contingencies and Reserve | 623,475 | 623,475 | 623,475 |
| 409,754 | - | 691,300 | **Expenditures Total** | 663,475 | 663,475 | 663,475 |
| 398,039 | 662,183 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Charges for Goods and Services** category generate revenues in the fund. This fund's revenue is dependent on the collection of System Development Charges (SDCs). SDC fees are dependent on development occurring – the slowdown in the economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements.

The Transfer Out of $40,000 represents a transfer to the Water Cap Const Fund for project number 73028.0000 budgeted from this fund. See Capital Construction Projects on page 252 for information on all capital projects budgeted in all funds for FY 2013-14.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 474 - Water SDC | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 617,748 | 398,039 | 500,000 | 3081 | Beginning Fund Balance | 600,000 | 600,000 | 600,000 |
| **617,748** | **398,039** | **500,000** | **Total - Fund Balance** | | **600,000** | **600,000** | **600,000** |
| | | | Charges for Goods and Services | | | | |
| 188,365 | 260,919 | 30,000 | 3458.301 | Water SDC's | 60,000 | 60,000 | 60,000 |
| - | - | 15,000 | 3458.401 | Sewer SDC's | - | - | - |
| **188,365** | **260,919** | **45,000** | **Total - Charges for Goods and Services** | | **60,000** | **60,000** | **60,000** |
| 1,680 | 2,166 | 1,300 | 3611 | Interest from Investments | 3,475 | 3,475 | 3,475 |
| - | 1,060 | - | 3699 | Other Miscellaneous Income | - | - | - |
| **1,680** | **3,225** | **1,300** | **Total - Miscellaneous Revenue** | | **3,475** | **3,475** | **3,475** |
| | | | Transfers In | | | | |
| - | - | 145,000 | 3971.475 | Transfer From Sewer SDC | - | - | - |
| **-** | **-** | **145,000** | **Total - Transfers In** | | **-** | **-** | **-** |
| **807,793** | **662,183** | **691,300** | **Revenues Total** | | **663,475** | **663,475** | **663,475** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 611 - Water | | | | |
| | | | **Program:** 9531 - Construction | | | | |
| | | | Materials & Services | | | | |
| - | - | 494 | 5419 | Other Professional Serv | - | - | - |
| **-** | **-** | **494** | **Total - Materials & Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 409,754 | - | - | 5634 | Water | - | - | - |
| **409,754** | **-** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **409,754** | **-** | **494** | **Program Total: 9531 - Construction** | | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Transfers Out | | | | |
| - | - | 147,153 | 5811.465 | Transfer to Sewer Construction | - | - | - |
| - | - | 485,439 | 5811.466 | Transfer to Water Construction | 40,000 | 40,000 | 40,000 |
| **-** | **-** | **632,592** | **Total - Transfers Out** | | **40,000** | **40,000** | **40,000** |
| **-** | **-** | **632,592** | **Program Total: 9711 - Operating Transfer Out** | | **40,000** | **40,000** | **40,000** |
| **409,754** | **-** | **633,086** | **Department Total: 611 - Water** | | **40,000** | **40,000** | **40,000** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 13,033 | 5921 | Contingency | - | - | - |
| - | - | 45,181 | 5981.005 | Reserve for Future Construction | 623,475 | 623,475 | 623,475 |
| **-** | **-** | **58,214** | **Total - Contingencies & Reserve** | | **623,475** | **623,475** | **623,475** |
| **409,754** | **-** | **691,300** | **Expenditures Total** | | **663,475** | **663,475** | **663,475** |
| **398,039** | **662,183** | **-** | **Fund Net: 474 - Water SDC** | | **-** | **-** | **-** |

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# Sewer SDC Fund – 475

**Fund/Fund Number:** Sewer SDC - 475
**Department/Department Number:** Sewer - 621
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
Sewer Systems Development Charges (SDCs) are generated by assessing new development for increased demands for capacity on the sewer system. This revenue is collected at the time the building permit is issued and can only be used for increased capacity. The fee for a new single-family residence is $2,977. Funds are used for capacity improvements for sanitary sewer projects.

**Description of FY 2012-13 accomplishments:**

Due to lack of development and reduced funding no projects were planned

**Description of FY 2013-14 proposed focus/goals:**

No projects are planned for FY 2013-14

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Sewer SDC** | | | |
| | | | Revenues | | | |
| 93,663 | 106,453 | 145,000 | Fund Balance | 273,000 | 273,000 | 273,000 |
| 12,301 | 166,529 | - | Charges for Goods and Services | 100,000 | 100,000 | 100,000 |
| 490 | 605 | - | Miscellaneous Revenue | 1,750 | 1,750 | 1,750 |
| 106,453 | 273,587 | 145,000 | **Revenues Total** | 374,750 | 374,750 | 374,750 |
| | | | Expenditures | | | |
| - | - | 145,000 | Transfers Out | - | - | - |
| - | - | - | Contingencies and Reserve | 374,750 | 374,750 | 374,750 |
| - | - | 145,000 | **Expenditures Total** | 374,750 | 374,750 | 374,750 |
| 106,453 | 273,587 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Charges for Goods and Services** category generate revenues in the fund. This fund's revenue is dependent on the collection of System Development Charges (SDCs). SDC fees are dependent on development occurring – the slowdown in the economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 475 - Sewer SDC | | | |
| | | | **Revenues** | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 93,663 | 106,453 | 145,000 | 3081 Beginning Fund Balance | 273,000 | 273,000 | 273,000 |
| **93,663** | **106,453** | **145,000** | **Total - Fund Balance** | **273,000** | **273,000** | **273,000** |
| | | | Charges for Goods and Services | | | |
| 12,301 | 166,529 | - | 3458.401 Sewer SDC's | 100,000 | 100,000 | 100,000 |
| **12,301** | **166,529** | **-** | **Total - Charges for Goods and Services** | **100,000** | **100,000** | **100,000** |
| 490 | 605 | - | 3611 Interest from Investments | 1,750 | 1,750 | 1,750 |
| **490** | **605** | **-** | **Total - Miscellaneous Revenue** | **1,750** | **1,750** | **1,750** |
| **106,453** | **273,586** | **145,000** | **Revenues Total** | **374,750** | **374,750** | **374,750** |
| | | | **Expenditures** | | | |
| | | | **Department:** 621 - Sewer | | | |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | 145,000 | 5811.474 Transfer To Water SDC | - | - | - |
| **-** | **-** | **145,000** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **-** | **145,000** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **-** | **-** | **145,000** | **Department Total: 621 - Sewer** | **-** | **-** | **-** |
| | | | Contingencies and Reserve Balances | | | |
| - | - | - | 5981.005 Reserve for Future Construction | 374,750 | 374,750 | 374,750 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | **374,750** | **374,750** | **374,750** |
| **-** | **-** | **145,000** | **Expenditures Total** | **374,750** | **374,750** | **374,750** |
| **106,453** | **273,586** | **-** | **Fund Net: 475 - Sewer SDC** | **-** | **-** | **-** |

# Internal Services Funds

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# Information Services Fund – 568

**Fund/Fund Number:** Information Services - 568
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This program provides the City's Information Services operations and maintenance. The program is also responsible for funding the systematic replacement of network and desktop assets. Costs are distributed based on the number of personal computers (PC's) and printers used by each program. The methodology for charging out costs is revised to include labor costs in 2008-2009 and to account for all program costs within the Information Services program budget.

The Program provides professional and technical assistance to all City departments for their information processing needs. To enhance technical support, training is provided on an as-needed basis. The program utilizes contractual services for part of the operation and support requirements of the City's Information Services.

**Description of department, including number of personnel:**
The department consists of three staff members.

**Description of FY 2012-13 accomplishments:**

- Replacement of the City Hall generator
- Continuation of upgrades of personal computers and software
- Implement police records software for the Police Department

**Description of FY 2013-14 proposed focus/goals:**

- Replace outdated and unsupported phone system including a 10Gb upgrade from City Hall to Police Department, and a 1Gb upgrade on some other network switches
- Upgrade all PCs from MS Office 2007 to MS Office 2013
- Tighten network security with a number of security policy changes and other hardware and software improvements
- Work with each Department to develop a strategic IT plan with the goal of solving issues and helping improve processes and productivity
- Continuation of upgrades of personal computers and software

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Information Services** | | | |
| | | | Revenues | | | |
| 33,255 | 154,205 | 63,000 | Fund Balance | 18,000 | 18,000 | 18,000 |
| 47,382 | 67,909 | 58,673 | Charges for Goods and Services | 67,711 | 67,711 | 67,711 |
| 615,200 | 685,375 | 575,722 | Miscellaneous Revenue | 661,050 | 661,050 | 661,050 |
| 511,850 | 12,830 | - | Transfers In | 187,000 | 187,000 | 187,000 |
| 1,207,687 | 920,319 | 697,395 | **Revenues Total** | 933,761 | 933,761 | 933,761 |
| | | | Expenditures | | | |
| 307,533 | 326,221 | 345,169 | Personnel Services | 359,339 | 359,339 | 359,339 |
| 643,946 | 420,766 | 246,339 | Materials & Services | 274,161 | 274,161 | 274,161 |
| 102,003 | 122,978 | 75,000 | Capital Outlay | 277,000 | 277,000 | 277,000 |
| - | - | - | Transfers Out | - | - | - |
| - | - | 30,887 | Contingencies and Reserve | 23,261 | 23,261 | 23,261 |
| 1,053,482 | 869,965 | 697,395 | **Expenditures Total** | 933,761 | 933,761 | 933,761 |
| 154,205 | 50,354 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Miscellaneous** category in an internal service fund such as Information Services represents the charge assessed to city departments for network support, technology maintenance and replacement support. In the case of the Information Services Fund, this equates to $661,050. This is budgeted based on an average cost per computer in service within the department.

The **Transfers In** of $187,000 is one-time money from the General Fund to replace the City's outdated phone system.

**Charges for Goods and Services** include Intergovernmental support revenue for network maintenance and support provided to area agencies. At $67,711, this revenue source provides 7% of the total operating revenue in the fund.

**Capital Outlay:** The largest component of Capital Outlay is the phone system, which is budgeted at $187,000. The $187,000 is not the full price of the system, but represents more than half. There would be additional cost in the next four fiscal years, but will be smaller annual outlays for the phone system. Computing is budgeted at $50,000 to cover replacement computers that need to be purchased, and Network is budgeted at $30,000 which will capture the cost for any replacement components to maintain and expand the City's network.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 568 - Information Services | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 33,255 | 154,205 | 63,000 | 3081 | Beginning Fund Balance | 18,000 | 18,000 | 18,000 |
| **33,255** | **154,205** | **63,000** | **Total - Fund Balance** | | **18,000** | **18,000** | **18,000** |
| | | | Charges for Goods and Services | | | | |
| 15,637 | 12,746 | 11,195 | 3421.002 | Reimbursements Hubbard | 11,195 | 11,195 | 11,195 |
| 8,607 | 18,703 | 15,198 | 3421.003 | Reimbursements Mt Angel | 15,198 | 15,198 | 15,198 |
| 16,496 | 28,509 | 23,318 | 3421.004 | Reimbursements Silverton | 23,318 | 23,318 | 23,318 |
| 2,279 | - | - | 3421.007 | Reimburse Mt Angel FD | - | - | - |
| 4,362 | 7,950 | 8,962 | 3421.008 | Reimbursement Norcom | 18,000 | 18,000 | 18,000 |
| **47,382** | **67,909** | **58,673** | **Total - Charges for Goods and Services** | | **67,711** | **67,711** | **67,711** |
| (365) | (491) | - | 3611 | Interest from Investments | 300 | 300 | 300 |
| 449,857 | 489,457 | 423,004 | 3652.001 | IS Revenue - General Fund | 475,050 | 475,050 | 475,050 |
| 5,526 | 16,113 | 14,501 | 3652.110 | IS Revenue - Transit | 12,600 | 12,600 | 12,600 |
| 13,814 | 10,480 | 8,934 | 3652.123 | IS Revenue - Building Inspection | 12,600 | 12,600 | 12,600 |
| 5,186 | 2,161 | - | 3652.134 | IS Revenue - Weed & Seed | - | - | - |
| 2,763 | 2,763 | 2,234 | 3652.138 | IS Revenue - RSVP | - | - | - |
| 12,440 | 13,755 | 11,168 | 3652.140 | IS Revenue - Street | 15,750 | 15,750 | 15,750 |
| 30,268 | 27,510 | 24,759 | 3652.470 | IS Revenue - Water | 34,650 | 34,650 | 34,650 |
| 35,510 | 37,447 | 33,702 | 3652.472 | IS Revenue - Sewer | 56,700 | 56,700 | 56,700 |
| - | 13,755 | 10,274 | 3652.478 | IS Revenue - Surface Water | - | - | - |
| 13,814 | 52,385 | 47,146 | 3652.582 | IS Revenue - Public Works Services | 53,400 | 53,400 | 53,400 |
| 44,442 | - | - | 3652.583 | IS Revenue - Facilities Maintenance | - | - | - |
| 208 | 7,610 | - | 3699 | Other Miscellaneous Income | - | - | - |
| 1,738 | 12,430 | - | 3881 | Reimbursements | - | - | - |
| **615,200** | **685,375** | **575,722** | **Total - Miscellaneous Revenue** | | **661,050** | **661,050** | **661,050** |
| | | | Transfers In | | | | |
| 511,850 | - | - | 3971 | Transfer In NWS Upgrade | - | - | - |
| - | - | - | 3971.001 | Transfer From General Fund | 187,000 | 187,000 | 187,000 |
| - | 12,830 | - | 3971.580 | Transfer From Central Stores | - | - | - |
| **511,850** | **12,830** | **-** | **Total - Transfers In** | | **187,000** | **187,000** | **187,000** |
| **1,207,687** | **920,319** | **697,395** | **Revenues Total** | | **933,761** | **933,761** | **933,761** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 568 - Information Services | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 151 - Finance | | | | |
| | | | **Program:** 1921 - Information Services | | | | |
| | | | Personnel Services | | | | |
| 214,926 | 222,528 | 223,848 | 5111 | Regular Wages | 234,225 | 234,225 | 234,225 |
| 476 | - | - | 5121 | Overtime | - | - | - |
| 93 | 86 | 134 | 5211 | OR Workers' Benefit | 108 | 108 | 108 |
| 16,194 | 16,417 | 17,124 | 5212 | Social Security | 17,918 | 17,918 | 17,918 |
| 42,415 | 45,035 | 49,528 | 5213 | Med, Den, Life Ins. | 43,316 | 43,316 | 43,316 |
| 31,494 | 38,875 | 49,378 | 5214 | Retirement | 59,248 | 59,248 | 59,248 |
| 817 | 819 | 900 | 5215 | Long Term Disability Ins | 968 | 968 | 968 |
| 630 | 1,974 | 3,693 | 5216 | Unemployment Insurance | 3,046 | 3,046 | 3,046 |
| 487 | 488 | 564 | 5217 | Life Insurance | 510 | 510 | 510 |
| **307,533** | **326,221** | **345,169** | **Total - Personnel Services** | | **359,339** | **359,339** | **359,339** |
| | | | Materials & Services | | | | |
| 41,374 | 43,881 | 38,000 | 5315 | Computer Supplies | 38,000 | 38,000 | 38,000 |
| 3,624 | 3,765 | 3,000 | 5319 | Other Office Supplies | 3,000 | 3,000 | 3,000 |
| - | 9,339 | - | 5329 | Other Operating Supplies | - | - | - |
| 18,710 | 16,039 | 19,000 | 5415 | Computer | 40,000 | 40,000 | 40,000 |
| 10,711 | 9,589 | 11,000 | 5421 | Telephone/Data | 11,000 | 11,000 | 11,000 |
| 449 | 4,403 | 500 | 5422 | Postage | 500 | 500 | 500 |
| 7,685 | 7,884 | 9,000 | 5423 | Internet | 9,000 | 9,000 | 9,000 |
| 1,131 | 1,252 | 1,500 | 5433 | Mileage | 1,500 | 1,500 | 1,500 |
| 140,562 | 202,005 | 152,000 | 5446 | Software Licenses | 160,650 | 160,650 | 160,650 |
| 413,590 | 109,680 | - | 5446.915 | NWS Upgrade | - | - | - |
| 720 | 4,988 | 4,988 | 5464 | Workers' Comp | 3,895 | 3,895 | 3,895 |
| - | 3,990 | 3,990 | 5465 | General Liability | 3,116 | 3,116 | 3,116 |
| 531 | 864 | - | 5471 | Equipment Repair & Maint | - | - | - |
| 70 | - | - | 5491 | Dues & Subscriptions | - | - | - |
| 4,790 | 2,360 | 2,500 | 5492 | Registrations/Tuitions | 3,500 | 3,500 | 3,500 |
| - | 727 | 861 | 5500 | Banking Fees & Charges | - | - | - |
| **643,946** | **420,766** | **246,339** | **Total - Materials & Services** | | **274,161** | **274,161** | **274,161** |
| | | | Capital Outlay | | | | |
| 59,792 | 79,749 | 45,000 | 5645 | Computing | 50,000 | 50,000 | 50,000 |
| 42,212 | 43,229 | 30,000 | 5645.101 | Network | 40,000 | 40,000 | 40,000 |
| - | - | - | 5645.102 | Telephone | 187,000 | 187,000 | 187,000 |
| **102,003** | **122,978** | **75,000** | **Total - Capital Outlay** | | **277,000** | **277,000** | **277,000** |
| **1,053,482** | **869,966** | **666,508** | **Program Total: 1921 - Information Services** | | **910,500** | **910,500** | **910,500** |
| **1,053,482** | **869,966** | **666,508** | **Department Total: 151 - Finance** | | **910,500** | **910,500** | **910,500** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 14,887 | 5921 | Contingency | 7,261 | 7,261 | 7,261 |
| - | - | 16,000 | 5981.011 | Reserve for Plotters | 16,000 | 16,000 | 16,000 |
| **-** | **-** | **30,887** | **Total - Contingencies & Reserve** | | **23,261** | **23,261** | **23,261** |
| **1,053,482** | **869,966** | **697,395** | **Expenditures Total** | | **933,761** | **933,761** | **933,761** |
| **154,205** | **50,353** | **-** | **Fund Net: 568 - Information Services** | | **-** | **-** | **-** |

# Insurance Fund – 581

**Fund/Fund Number:** Insurance - 581
**Department/Department Number:** Risk Management - 131
**Department Director:** Heather Pierson

**Description of purpose/functions of department:**
Management of insurance activities including Workers Compensation, Automobile, Property and Liability coverage and claims.

**Description of department, including number of personnel:**
Risk Management is one of the functions of the City Recorder. One-third of the City Recorders position is allocated to Risk Management activities (including Safety Committee). All insurance coverage, premium, and claims activity is handled through this department.

**Description of FY 2012-13 accomplishments:**

- Restructure of Insurance Fund funding (inter-fund allocation)

**Description of FY 2013-14 proposed focus/goals:**

- Implementation of Safety & Loss Prevention policy
- Development of new incident tracking system
- Development of new incident reporting forms and procedures
- Development of Insurance Certificate tracking system

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Insurance Fund** | | | |
| | | | Revenues | | | |
| 17,410 | 206,950 | 85,000 | Fund Balance | 150,000 | 150,000 | 150,000 |
| 524,474 | 597,418 | 449,126 | Miscellaneous Revenue | 514,229 | 514,229 | 514,229 |
| 541,884 | 804,368 | 534,126 | **Revenues Total** | 664,229 | 664,229 | 664,229 |
| | | | Expenditures | | | |
| 34,712 | 31,912 | 57,409 | Personnel Services | 55,754 | 55,754 | 55,754 |
| 300,222 | 472,847 | 476,717 | Materials & Services | 518,152 | 518,152 | 518,152 |
| - | - | - | Contingencies and Reserve | 90,323 | 90,323 | 90,323 |
| 334,934 | 504,759 | 534,126 | **Expenditures Total** | 664,229 | 664,229 | 664,229 |
| 206,950 | 299,609 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 581 - Insurance Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 17,410 | 206,950 | 85,000 | 3081 | Beginning Fund Balance | 150,000 | 150,000 | 150,000 |
| **17,410** | **206,950** | **85,000** | **Total - Fund Balance** | | **150,000** | **150,000** | **150,000** |
| 277 | (123) | - | 3611 | Interest from Investments | 1,600 | 1,600 | 1,600 |
| 312,183 | 303,466 | 224,790 | 3658.101 | General Liability | 277,942 | 277,942 | 277,942 |
| 207,554 | 285,811 | 211,712 | 3658.104 | Workers Comp | 222,063 | 222,063 | 222,063 |
| 4,326 | 8,264 | 12,624 | 3699 | Other Miscellaneous Income | 12,624 | 12,624 | 12,624 |
| **524,340** | **597,418** | **449,126** | **Total - Miscellaneous Revenue** | | **514,229** | **514,229** | **514,229** |
| **541,750** | **804,368** | **534,126** | **Revenues Total** | | **664,229** | **664,229** | **664,229** |

## Revenue Sources and Other Discussion

Revenues in the Insurance Fund come from charges to other funds. The **Miscellaneous Revenue** category represents the charges assessed to City departments for the City's insurance coverage. These charges and interest are the only revenue for the insurance fund.

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | | **Expenditures** | | | |
| | | | | **Department:** 131 - City Recorder | | | |
| | | | | **Program:** 1611 - Risk Management | | | |
| | | | | Personnel Services | | | |
| 23,092 | 20,786 | 36,230 | 5111 | Regular Wages | 39,634 | 39,634 | 39,634 |
| 8 | 7 | 15 | 5211 | OR Workers' Benefit | 17 | 17 | 17 |
| 1,789 | 1,594 | 2,772 | 5212 | Social Security | 3,032 | 3,032 | 3,032 |
| 5,497 | 4,599 | 8,665 | 5213 | Med, Den, Life Ins. | 2,486 | 2,486 | 2,486 |
| 3,981 | 4,619 | 8,892 | 5214 | Retirement | 9,820 | 9,820 | 9,820 |
| 91 | 78 | 146 | 5215 | Long Term Disability Ins | 163 | 163 | 163 |
| 66 | 180 | 598 | 5216 | Unemployment Insurance | 516 | 516 | 516 |
| 54 | 46 | 91 | 5217 | Life Insurance | 86 | 86 | 86 |
| **34,577** | **31,909** | **57,409** | **Total - Personnel Services** | | **55,754** | **55,754** | **55,754** |
| | | | | Materials & Services | | | |
| 290 | - | - | 5319 | Other Office Supplies | - | - | - |
| 368 | 66 | - | 5326 | Safety/Medicines | - | - | - |
| 11,528 | 600 | - | 5418 | Risk Management | - | - | - |
| 3,793 | - | - | 5419 | Other Professional Serv | - | - | - |
| 225 | - | - | 5431 | Lodging | - | - | - |
| 18 | 112 | 166 | 5433 | Mileage | 166 | 166 | 166 |
| 40,329 | 28,343 | 41,000 | 5461 | Auto Insurance | 44,649 | 44,649 | 44,649 |
| 1,264 | 2,202 | 2,000 | 5462 | Employee Blanket Bond | 2,178 | 2,178 | 2,178 |
| 44,187 | 51,105 | 61,000 | 5463 | Bldg/Personal Prop | 66,429 | 66,429 | 66,429 |
| 154,343 | 289,561 | 232,000 | 5464 | Workers' Comp | 252,648 | 252,648 | 252,648 |
| 33,290 | 78,701 | 99,000 | 5465 | General Liability | 107,811 | 107,811 | 107,811 |
| 2,683 | - | - | 5466 | Boiler/Machinery | - | - | - |
| 1,000 | 5,665 | 25,000 | 5468 | Deductible | 32,670 | 32,670 | 32,670 |
| 6,335 | 14,883 | 15,000 | 5469 | Other Insurance Costs | 10,890 | 10,890 | 10,890 |
| - | - | - | 5491 | Dues & Subscriptions | 50 | 50 | 50 |
| 503 | 825 | 630 | 5492 | Registrations/Tuitions | 630 | 630 | 630 |
| 67 | 21 | 31 | 5499 | Other Services | 31 | 31 | 31 |
| - | 765 | 890 | 5500 | Banking Fees & Charges | - | - | - |
| **300,222** | **472,848** | **476,717** | **Total - Materials & Services** | | **518,152** | **518,152** | **518,152** |
| **334,799** | **504,758** | **534,126** | **Program Total: 1611 - Risk Management** | | **573,906** | **573,906** | **573,906** |
| **334,799** | **504,758** | **534,126** | **Department Total: 131 - City Recorder** | | **573,906** | **573,906** | **573,906** |
| | | | | Contingencies and Reserve Balances | | | |
| - | - | - | 5921 | Contingency | 90,323 | 90,323 | 90,323 |
| **-** | **-** | **-** | **Total - Contingencies & Reserve** | | **90,323** | **90,323** | **90,323** |
| **334,799** | **504,758** | **534,126** | **Expenditures Total** | | **664,229** | **664,229** | **664,229** |
| **206,950** | **299,610** | **-** | **Fund Net: 581 - Insurance Fund** | | **-** | **-** | **-** |

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# Public Works Services Fund – 582

**Fund/Fund Number:** Public Works Services - 582
**Department/Department Number:** Engineering - 651
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund encompasses several different sections – Facilities Maintenance, Engineering, Garage, and Public Works Administration.

- The Facilities Maintenance Section is responsible for facilities maintenance support services for all City of Woodburn facilities except the Aquatic Center. Direct support services are provided by City staff for custodial services only. Other facilities support services are provided by commercial contracts, which are initiated and financed through the Facilities Maintenance Section. Commercially contracted facilities maintenance services include Heating, Ventilation, and Air Conditioning (HVAC); electrician services for both maintenance and improvements; fire protection equipment; elevator; locksmith; roofing; and painting.

- The Engineering Division provides comprehensive engineering and surveying services, capital project administration, and management of the Street Maintenance Section. Engineering Division staff maintains database, survey, and mapping information; reviews development projects for compliance with Public Works requirements; Coordinates the activities of utility companies in the City right-of-way; reviews county and state projects that occur in the City limits; analyzes traffic studies and street lighting proposals; and inspects public and private construction of streets, storm drainage systems, water lines, and sewer lines.
-
    - In addition, the Engineering Division is responsible for administering public contracts, including the City's street restoration program. This entails ensuring that construction contractors comply with project plans and specifications, safety regulations, and proper construction techniques. The Engineering Division manages Street Maintenance procurement activities for the City of Woodburn.

- The Garage is responsible for providing service and maintenance to the Woodburn fleet with the exception of the police department and Transit vehicles. All heavy equipment and small equipment is maintained by the garage. The Garage is responsible for maintaining accurate records for each vehicle, service vehicles, passenger vehicles, pickups, dump trucks, backhoes, loaders, mowers, and ATV's owned by the City. The Garage is also responsible for safety equipment and winter gear for the fleet. The vehicle rolling stock including trailers is 90 units and 270 pieces of motorized equipment.

    - The Garage is discontinuing maintenance support for Transit in FY 2013-14 and Transit vehicle maintenance will be provided by commercial contract.

- PW Administration provides managerial and technical oversight of the Public Works Department. Prepare and administer commercial contracts to supplement assigned staff to provide the City of Woodburn with essential municipal services.

**Description of department, including number of personnel:**

- Facilities Maintenance section consists of a supervisor, and 3 custodians.
- The Engineering Division currently has 7 FTE
- Garage transferred one 1 FTE to Street, due to the change in Transit vehicle maintenance
- Public Works Administration consists of 3 FTE

**Description of FY 2012-13 accomplishments:**

❖ The Facilities Maintenance Section established a minimal level of service to meet the budgetary reductions established in this fiscal year. No public or employee safety or hygiene deficiencies have been identified due to operating at a minimal service level for facilities maintenance. Accomplishments include establishment of:

- Facilitate Building Maintenance Service Contracts
- Consolidate Ordering, Tracking, Inventory
- Adopt and Reinforce Team cleaning practices
- Continue to develop Building Safety Program
- Utilize Succeed Health & Safety Services
- Better Communication with Customers and Staff

❖ Engineering Division accomplishments include:

- North Front Street Interim Paving Improvements
- Completion of the Hwy 214 @ Mill Creek Waterline Bore
- Design of the required relocations of Water and Sanitary Sewer Utilities in conjunction with the I-5 Interchange Project
- Construction of the I-5 Interchange Waterline Relocation at Evergreen Extension
- Construction of the I-5 Interchange Force Main and Sanitary Sewer Services Relocation east of Astor Way
- Street Restoration Projects
- Salem 911 and NORCOM Maps
- Completion of the I-5 Interchange Tree Clearing Project
- Completion of the Grounds/Landscape Maintenance Guidelines
- Completion of the WWTP HVAC upgrades
- Design and Construction of Non-Structural Seismic Upgrades to City Library

❖ The past fiscal year for the Garage implemented a cost recovery model that reflected all costs associated with providing vehicle and equipment maintenance. This accounting model proved to be extremely administrative intensive and reduce the number of staff hours available to perform actual maintenance work. Additionally, actual revenues received from Transit were only 66 percent of budgeted revenues, thus the garage under recovered needed revenue from Transit, yet 48 percent of staff resources were dedicated to Transit maintenance. Clearly the accounting model for the garage needed revision to ensure budgeted revenues were actually received.

❖ The Maintenance Management System (MMS) implemented provided an accurate record of support services provided by the Garage during FY 2013-14. The implementation of the MMS for vehicular maintenance and cost tracking has provided valuable management information regarding how Garage resources are being utilized. This detailed accounting information revealed the inadequacy of the current cost recovery model and revealed the need to identify alternate means of maintaining Transit vehicles.

- Public Works Administration accomplishments include:
  - Implemented staffing reductions as a result of the FY 2012-13 budget process. Accomplished all capital constructions identified in the FY 2012-13 budget
  - Completed technical and fiscal review of the Water Supply System Master Plan and completed a rate study

**Description of FY 2013-14 proposed focus/goals:**

- The Facilities Maintenance Section continues to provide minimal level of service due to budgetary limitations. Closely monitor public and employee safety and hygiene to insure basic public facilities requirements are provided.

- The Engineering Section has planned the following:
  - Complete required Water, Sanitary, and Storm Sewer Utility Relocations in conjunction with the I-5 Interchange Project
  - I-5 Interchange Tree Removal & Fence Installation, Phase 2
  - Continue to define and implement the Urban Forest Renewal Program
  - Continue to Train Staff on Safety Issues
  - Assist the Water Resources Division by Delivering Water, Storm Collection, Sanitary Sewer Collection and Wastewater Facility Capital Improvement Projects
  - Continue to Streamline the Review of Development Projects
  - Continued Sidewalk/ADA Construction
  - Ogle Street Sidewalk and Surface Improvements
  - Street Restoration Projects
  - Design and permitting of Wyffels Park Stream Restoration Project

- Garage will implement the vehicle and equipment unit cost for preventive and scheduled maintenance to provide a reliable cost recovery methodology. Follow-up with comparing predicted serviced unit cost model with actual expenditures tracked by the MMS. This refinement in accounting for services provided will result in an accurate cost allocation model.

**Description of major difference(s) between FY 2012-13 and FY 2013-14:**

- Adapt to the elimination of the Maintenance and Support Services Division and provide administrative oversight to all phases of the street maintenance program.
- Streamlined processes for the implementation of the Pavement Management Program
- Increased Focus on Job Site Safety

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Public Works Services** | | | |
| | | | Revenues | | | |
| 592,386 | 360,552 | 66,000 | Fund Balance | 25,000 | 25,000 | 25,000 |
| 1,739 | 6,199 | 2,000 | Licenses and Permits | 5,000 | 5,000 | 5,000 |
| 10,196 | 9,678 | 8,000 | Charges for Goods and Services | 8,500 | 8,500 | 8,500 |
| 51,187 | 53,800 | - | Franchise Fees | - | - | - |
| 315,196 | 530,435 | 1,256,319 | Miscellaneous Revenue | 1,503,547 | 1,503,547 | 1,503,547 |
| 660,626 | 667,000 | 356,590 | Transfers In | - | - | - |
| 1,631,331 | 1,627,664 | 1,688,909 | **Revenues Total** | 1,542,047 | 1,542,047 | 1,542,047 |
| | | | Expenditures | | | |
| 1,041,450 | 1,074,779 | 942,737 | Personnel Services | 912,471 | 912,471 | 912,471 |
| 224,329 | 245,379 | 593,947 | Materials & Services | 599,576 | 599,576 | 599,576 |
| 5,000 | 288,965 | 5,000 | Transfers Out | 5,000 | 5,000 | 5,000 |
| - | - | 147,225 | Contingencies and Reserve | 25,000 | 25,000 | 25,000 |
| 1,270,779 | 1,609,123 | 1,688,909 | **Expenditures Total** | 1,542,047 | 1,542,047 | 1,542,047 |
| 360,552 | 18,541 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Miscellaneous** category contains overhead charges assessed on city departments for actual engineering and construction management costs associated with specific construction projects. At $1,508,547, this represents nearly all of the revenues for this fund.

The **Transfers Out** of $5,000 represents a transfer to the Equipment Replacement Fund for future needs. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 592,386 | 360,552 | 66,000 | 3081 | Beginning Fund Balance | 25,000 | 25,000 | 25,000 |
| **592,386** | **360,552** | **66,000** | **Total - Fund Balance** | | **25,000** | **25,000** | **25,000** |
| | | | Licenses and Permits | | | | |
| 1,739 | 6,199 | 2,000 | 3224 | R/W Construction Permits | 5,000 | 5,000 | 5,000 |
| **1,739** | **6,199** | **2,000** | **Total - Licenses and Permits** | | **5,000** | **5,000** | **5,000** |
| | | | Charges for Goods and Services | | | | |
| 115 | - | - | 3415 | Sale of Documents | - | - | - |
| 2,700 | 1,400 | 3,000 | 3415.001 | Sale of Bid Documents | 1,000 | 1,000 | 1,000 |
| 7,381 | 8,278 | 5,000 | 3451 | T&E Planning Develop Fee | 7,500 | 7,500 | 7,500 |
| **10,196** | **9,678** | **8,000** | **Total - Charges for Goods and Services** | | **8,500** | **8,500** | **8,500** |
| | | | Franchise Fees | | | | |
| 34,989 | 35,000 | - | 3231 | Franchise Fee, PGE | - | - | - |
| 9,969 | 12,000 | - | 3232 | Franchise Fee, NW Natural | - | - | - |
| 2,240 | 3,000 | - | 3233 | Franchise Fee, Qwest | - | - | - |
| 3,990 | 3,800 | - | 3235 | Franchise Fee, Wave BB | - | - | - |
| **51,187** | **53,800** | **-** | **Total - Franchise Fees** | | **-** | **-** | **-** |
| | | | Miscellaneous Revenue | | | | |
| (249) | (789) | 200 | 3611 | Interest from Investments | 350 | 350 | 350 |
| 31,818 | 48,532 | - | 3652 | Interfund Stores Issues | - | - | - |
| - | - | 206,119 | 3654 | Garage WO Revenue | - | - | - |
| 298,064 | 473,276 | 450,000 | 3656 | Engineering Project WO Revenue | - | - | - |
| - | - | - | 3694 | Gain/Loss on Sale | - | - | - |
| 154 | 9,416 | 600,000 | 3699 | Other Miscellaneous Income | 600 | 600 | 600 |
| **329,787** | **530,435** | **1,256,319** | **Total - Miscellaneous Revenue** | | **950** | **950** | **950** |
| | | | Transfers In | | | | |
| - | - | - | 3971.001 | Transfer From General Fund | - | - | - |
| 195,000 | 195,000 | 169,830 | 3971.140 | Transfer From Street | - | - | - |
| - | 11,000 | - | 3971.378 | Transfer From PW Facility Const | - | - | - |
| 311,000 | 311,000 | 76,322 | 3971.470 | Transfer From Water | - | - | - |
| 150,000 | 150,000 | 66,438 | 3971.472 | Transfer From Sewer | - | - | - |
| - | - | 44,000 | 3971.583 | Transfer From Buidling Maint | - | - | - |
| **656,000** | **667,000** | **356,590** | **Total - Transfers In** | | **-** | **-** | **-** |
| **1,641,296** | **1,627,664** | **1,688,909** | **Department Total - Revenue** | | **39,450** | **39,450** | **39,450** |
| | | | **Department:** 631 - Maintenance | | | | |
| - | - | - | 3651 | Internal Rent Revenue | 533,976 | 533,976 | 533,976 |
| **-** | **-** | **-** | **Total - Miscellaneous Revenue** | | **533,976** | **533,976** | **533,976** |
| **-** | **-** | **-** | **Department Total: 631 - Maintenance** | | **533,976** | **533,976** | **533,976** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Department:** 651 - Engineering | | | | |
| - | - | - | 3656 | Engineering Project WO Revenue | 520,000 | 520,000 | 520,000 |
| - | - | - | 3656.140 | Engineering Support from Street | 135,387 | 135,387 | 135,387 |
| - | - | - | 3656.470 | Engineering Support from Water | 10,805 | 10,805 | 10,805 |
| - | - | - | 3656.472 | Engineering Support from Sewer | 17,680 | 17,680 | 17,680 |
| **-** | **-** | **-** | **Total - Miscellaneous Revenue** | | **683,872** | **683,872** | **683,872** |
| **-** | **-** | **-** | **Department Total: 651 - Engineering** | | **683,872** | **683,872** | **683,872** |
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Department:** 661 - Garage | | | | |
| - | - | - | 3654 | Garage WO Revenue | 147,099 | 147,099 | 147,099 |
| **-** | **-** | **-** | **Total - Miscellaneous Revenue** | | **147,099** | **147,099** | **147,099** |
| **-** | **-** | **-** | **Department Total: 661 - Garage** | | **147,099** | **147,099** | **147,099** |
| | | | **Department:** 691 - Public Works Administration | | | | |
| - | - | - | 3657.140 | PW Overhead from Street | 51,855 | 51,855 | 51,855 |
| - | - | - | 3657.470 | PW Overhead from Water | 43,369 | 43,369 | 43,369 |
| - | - | - | 3657.472 | PW Overhead from Sewer | 42,426 | 42,426 | 42,426 |
| **-** | **-** | **-** | **Total - Miscellaneous Revenue** | | **137,650** | **137,650** | **137,650** |
| **-** | **-** | **-** | **Department Total: 691 - Public Works Administration** | | **137,650** | **137,650** | **137,650** |
| **1,641,296** | **1,627,664** | **1,688,909** | **Revenues Total** | | **1,542,047** | **1,542,047** | **1,542,047** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 631 - Maintenance | | | | |
| | | | **Program:** 1911 - Facilities Maintenance | | | | |
| | | | Personnel Services | | | | |
| - | - | 139,902 | 5111 | Regular Wages | 149,877 | 149,877 | 149,877 |
| - | - | 2,000 | 5121 | Overtime | - | - | - |
| - | - | 139 | 5211 | OR Workers' Benefit | 111 | 111 | 111 |
| - | - | 10,856 | 5212 | Social Security | 11,466 | 11,466 | 11,466 |
| - | - | 49,048 | 5213 | Med, Den, Life Ins. | 46,616 | 46,616 | 46,616 |
| - | - | 28,139 | 5214 | Retirement | 31,424 | 31,424 | 31,424 |
| - | - | 570 | 5215 | Long Term Disability Ins | 665 | 665 | 665 |
| - | - | 2,341 | 5216 | Unemployment Insurance | 1,949 | 1,949 | 1,949 |
| - | - | 358 | 5217 | Life Insurance | 330 | 330 | 330 |
| **-** | **-** | **233,353** | **Total - Personnel Services** | | **242,438** | **242,438** | **242,438** |
| | | | Materials & Services | | | | |
| - | - | 200 | 5315 | Computer Supplies | 200 | 200 | 200 |
| - | - | 300 | 5319 | Other Office Supplies | 300 | 300 | 300 |
| - | - | 16,000 | 5321 | Cleaning Supplies | 16,000 | 16,000 | 16,000 |
| - | - | 1,500 | 5323 | Fuel | 1,500 | 1,500 | 1,500 |
| - | - | 1,200 | 5324 | Clothing | 1,200 | 1,200 | 1,200 |
| - | - | 1,000 | 5326 | Safety/Medicines | 1,000 | 1,000 | 1,000 |
| - | - | 1,000 | 5329 | Other Operating Supplies | 1,000 | 1,000 | 1,000 |
| - | - | 500 | 5338 | Tools | 500 | 500 | 500 |
| - | - | 700 | 5339 | Other Maintenance Supplie | 700 | 700 | 700 |
| - | - | 500 | 5352 | Protective Clothing | 500 | 500 | 500 |
| - | - | 1,000 | 5391 | Inventory Stock | 1,000 | 1,000 | 1,000 |
| - | - | 100 | 5392 | Security Supplies | 100 | 100 | 100 |
| - | - | - | 5409.582 | Garage Services | 2,185 | 2,185 | 2,185 |
| - | - | 250 | 5416 | Medical | 250 | 250 | 250 |
| - | - | 85,000 | 5419 | Other Professional Serv | 85,000 | 85,000 | 85,000 |
| - | - | 2,000 | 5421 | Telephone/Data | 2,000 | 2,000 | 2,000 |
| - | - | 1,000 | 5427 | Training | 1,000 | 1,000 | 1,000 |
| - | - | 1,500 | 5445 | Work Equipment | 3,000 | 3,000 | 3,000 |
| - | - | 22,000 | 5451 | Natural Gas | 18,500 | 18,500 | 18,500 |
| - | - | 127,000 | 5453 | Electricity | 127,000 | 127,000 | 127,000 |
| - | - | 5,000 | 5454 | Solid Waste Disposal | 7,000 | 7,000 | 7,000 |
| - | - | 9,902 | 5464 | Workers' Comp | 7,732 | 7,732 | 7,732 |
| - | - | 7,636 | 5465 | General Liability | 5,963 | 5,963 | 5,963 |
| - | - | 1,500 | 5471 | Equipment Repair & Maint | 2,000 | 2,000 | 2,000 |
| - | - | 2,500 | 5475 | Vehicle Repair & Maint | 1,000 | 1,000 | 1,000 |
| - | - | 1,500 | 5494 | Janitorial | 1,500 | 1,500 | 1,500 |
| - | - | 250 | 5498 | Permits/Fees | 250 | 250 | 250 |
| - | - | 500 | 5499 | Other Services | 3,158 | 3,158 | 3,158 |
| **-** | **-** | **291,538** | **Total - Materials & Services** | | **291,538** | **291,538** | **291,538** |
| **-** | **-** | **524,891** | **Program Total: 1911 - Facilities Maintenance** | | **533,976** | **533,976** | **533,976** |
| **-** | **-** | **524,891** | **Department Total: 631 - Maintenance** | | **533,976** | **533,976** | **533,976** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Department:** 651 - Engineering | | | | |
| | | | **Program:** 9511 - Design Engineering | | | | |
| | | | Personnel Services | | | | |
| 401,578 | 395,194 | 355,837 | 5111 | Regular Wages | 368,202 | 368,202 | 368,202 |
| - | 24,640 | - | 5112 | Part-Time Wages | - | - | - |
| 6,538 | 5,387 | - | 5121 | Overtime | - | - | - |
| 165 | 170 | 154 | 5211 | OR Workers' Benefit | 154 | 154 | 154 |
| 30,993 | 32,032 | 27,222 | 5212 | Social Security | 28,168 | 28,168 | 28,168 |
| 72,977 | 84,273 | 76,881 | 5213 | Med, Den, Life Ins. | 73,619 | 73,619 | 73,619 |
| 54,880 | 75,915 | 89,155 | 5214 | Retirement | 90,940 | 90,940 | 90,940 |
| 1,495 | 1,512 | 1,430 | 5215 | Long Term Disability Ins | 1,513 | 1,513 | 1,513 |
| 1,203 | 3,742 | 5,871 | 5216 | Unemployment Insurance | 4,787 | 4,787 | 4,787 |
| 896 | 891 | 897 | 5217 | Life Insurance | 792 | 792 | 792 |
| **570,725** | **623,757** | **557,447** | **Total - Personnel Services** | | **568,175** | **568,175** | **568,175** |
| | | | Materials & Services | | | | |
| 700 | 100 | 1,750 | 5314 | Books | 1,750 | 1,750 | 1,750 |
| 377 | - | 2,900 | 5315 | Computer Supplies | 2,900 | 2,900 | 2,900 |
| 1,511 | 3,074 | 3,200 | 5319 | Other Office Supplies | 3,200 | 3,200 | 3,200 |
| 1,507 | 1,646 | 1,700 | 5323 | Fuel | 1,700 | 1,700 | 1,700 |
| - | 236 | 1,000 | 5324 | Clothing | 1,000 | 1,000 | 1,000 |
| - | 248 | 2,500 | 5326 | Safety/Medicines | 2,500 | 2,500 | 2,500 |
| 4,438 | 3,599 | 4,500 | 5329 | Other Operating Supplies | 4,500 | 4,500 | 4,500 |
| 996 | 285 | 1,200 | 5399 | Other Supplies | 1,200 | 1,200 | 1,200 |
| - | - | - | 5409.582 | Garage Services | 4,386 | 4,386 | 4,386 |
| 16,487 | 15,620 | 23,000 | 5411 | Engineering & Architect | 23,000 | 23,000 | 23,000 |
| 9,980 | 10,055 | 15,000 | 5419 | Other Professional Serv | 12,500 | 12,500 | 12,500 |
| 2,216 | 2,861 | 4,000 | 5421 | Telephone/Data | 4,000 | 4,000 | 4,000 |
| 774 | 446 | 1,400 | 5422 | Postage | 1,400 | 1,400 | 1,400 |
| - | - | 1,000 | 5424 | Advertising | 1,000 | 1,000 | 1,000 |
| 2,002 | 5,056 | 10,000 | 5427 | Training | 10,000 | 10,000 | 10,000 |
| 27,865 | 33,128 | 29,815 | 5428 | IS Support | 31,350 | 31,350 | 31,350 |
| - | - | 100 | 5433 | Mileage | 100 | 100 | 100 |
| - | - | 100 | 5445 | Work Equipment | 100 | 100 | 100 |
| 3,300 | 3,900 | 4,000 | 5446 | Software Licenses | 4,000 | 4,000 | 4,000 |
| 1,658 | - | - | 5461 | Auto Insurance | - | - | - |
| 1,750 | - | - | 5464 | Workers' Comp | - | - | - |
| 4,636 | - | - | 5465 | General Liability | - | - | - |
| - | 115 | 500 | 5471 | Equipment Repair & Maint | 500 | 500 | 500 |
| 721 | 528 | 2,000 | 5475 | Vehicle Repair & Maint | 500 | 500 | 500 |
| 424 | 1,257 | 3,000 | 5492 | Registrations/Tuitions | 3,000 | 3,000 | 3,000 |
| 296 | 108 | 2,000 | 5493 | Printing/Binding | 2,000 | 2,000 | 2,000 |
| 305 | - | 700 | 5496 | Filing/Recording | 700 | 700 | 700 |
| - | 7 | 500 | 5498 | Permits/Fees | 500 | 500 | 500 |
| 19 | 1,050 | 1,633 | 5499 | Other Services | 1,247 | 1,247 | 1,247 |
| **81,960** | **83,318** | **117,498** | **Total - Materials & Services** | | **119,033** | **119,033** | **119,033** |
| | | | Transfers Out | | | | |
| 5,000 | 5,000 | 5,000 | 5811.591 | Transfer to Equipment Replace | 5,000 | 5,000 | 5,000 |
| **5,000** | **5,000** | **5,000** | **Total - Transfers Out** | | **5,000** | **5,000** | **5,000** |
| **657,686** | **712,075** | **679,945** | **Program Total: 9511 - Design Engineering** | | **692,208** | **692,208** | **692,208** |
| **657,686** | **712,075** | **679,945** | **Department Total: 651 - Engineering** | | **692,208** | **692,208** | **692,208** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Department:** 661 - Garage | | | | |
| | | | **Program:** 1941 - Garage | | | | |
| | | | Personnel Services | | | | |
| 57,893 | 51,202 | 89,976 | 5111 | Regular Wages | 64,333 | 64,333 | 64,333 |
| 4,694 | 3,106 | 5,000 | 5121 | Overtime | - | - | - |
| 37 | 30 | 87 | 5211 | OR Workers' Benefit | 34 | 34 | 34 |
| 4,533 | 3,904 | 7,036 | 5212 | Social Security | 4,924 | 4,924 | 4,924 |
| 18,956 | 17,721 | 30,762 | 5213 | Med, Den, Life Ins. | 17,922 | 17,922 | 17,922 |
| 7,708 | 8,394 | 16,956 | 5214 | Retirement | 13,409 | 13,409 | 13,409 |
| 217 | 180 | 370 | 5215 | Long Term Disability Ins | 261 | 261 | 261 |
| 183 | 471 | 1,518 | 5216 | Unemployment Insurance | 838 | 838 | 838 |
| 129 | 107 | 232 | 5217 | Life Insurance | 137 | 137 | 137 |
| **94,348** | **85,113** | **151,937** | **Total - Personnel Services** | | **101,858** | **101,858** | **101,858** |
| | | | Materials & Services | | | | |
| - | 281 | 500 | 5315 | Computer Supplies | 260 | 260 | 260 |
| 236 | 238 | 500 | 5319 | Other Office Supplies | 500 | 500 | 500 |
| - | - | 200 | 5321 | Cleaning Supplies | 200 | 200 | 200 |
| - | 11,453 | 12,000 | 5322 | Lubricants | 12,000 | 12,000 | 12,000 |
| 900 | 1,068 | 2,100 | 5323 | Fuel | 2,000 | 2,000 | 2,000 |
| 807 | 778 | 1,500 | 5324 | Clothing | 1,000 | 1,000 | 1,000 |
| 995 | 2,492 | 4,000 | 5326 | Safety/Medicines | 400 | 400 | 400 |
| 2,244 | 2,167 | 3,000 | 5329 | Other Operating Supplies | 2,500 | 2,500 | 2,500 |
| 2,500 | 3,591 | 4,000 | 5338 | Tools | 2,933 | 2,933 | 2,933 |
| - | - | 150 | 5339 | Other Maintenance Supplie | 150 | 150 | 150 |
| - | - | 500 | 5352 | Protective Clothing | 500 | 500 | 500 |
| 6,668 | 6,045 | 6,600 | 5391 | Inventory Stock | 6,600 | 6,600 | 6,600 |
| - | - | 250 | 5392 | Security Supplies | 250 | 250 | 250 |
| 452 | 994 | 1,000 | 5399 | Other Supplies | 1,000 | 1,000 | 1,000 |
| - | - | - | 5416 | Medical | 100 | 100 | 100 |
| 2,456 | 326 | 1,100 | 5419 | Other Professional Serv | 3,900 | 3,900 | 3,900 |
| 490 | 1,117 | 1,000 | 5421 | Telephone/Data | 800 | 800 | 800 |
| 1,444 | 1,476 | 2,000 | 5427 | Training | 1,200 | 1,200 | 1,200 |
| - | - | 100 | 5432 | Meals | 100 | 100 | 100 |
| - | - | 100 | 5433 | Mileage | 100 | 100 | 100 |
| - | - | 250 | 5443 | Office Equipment | 250 | 250 | 250 |
| 2,210 | 4,579 | 5,500 | 5446 | Software Licenses | 5,500 | 5,500 | 5,500 |
| 268 | - | 100 | 5454 | Solid Waste Disposal | 100 | 100 | 100 |
| - | 1,472 | 1,472 | 5464 | Workers' Comp | 1,149 | 1,149 | 1,149 |
| - | 1,810 | 1,810 | 5465 | General Liability | 1,413 | 1,413 | 1,413 |
| 939 | 1,841 | 1,800 | 5471 | Equipment Repair & Maint | 1,800 | 1,800 | 1,800 |
| 431 | 565 | 750 | 5472 | Buildings Repairs & Maint | 750 | 750 | 750 |
| 497 | 380 | 500 | 5475 | Vehicle Repair & Maint | 1,500 | 1,500 | 1,500 |
| 236 | 145 | 500 | 5476 | Laundry | 500 | 500 | 500 |
| - | - | 500 | 5479 | Other Repair & Maintenanc | 500 | 500 | 500 |
| 87 | 398 | 400 | 5492 | Registrations/Tuitions | 400 | 400 | 400 |
| - | - | - | 5499 | Other Services | 1,000 | 1,000 | 1,000 |
| **23,861** | **43,216** | **54,182** | **Total - Materials & Services** | | **51,355** | **51,355** | **51,355** |
| | | | Capital Outlay | | | | |
| 3,890 | - | - | 5649 | Other Equipment | - | - | - |
| **3,890** | **-** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **122,098** | **128,329** | **206,119** | **Program Total: 1941 - Garage** | | **153,213** | **153,213** | **153,213** |
| **122,098** | **128,329** | **206,119** | **Department Total: 661 - Garage** | | **153,213** | **153,213** | **153,213** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| | | | **Department:** 691 - Public Works Administration | | | | |
| | | | **Program:** 6999 - Public Works Admin | | | | |
| | | | Personnel Services | | | | |
| 230,398 | 251,878 | - | 5111 | Regular Wages | - | - | - |
| 3,569 | 4,889 | - | 5121 | Overtime | - | - | - |
| 88 | 88 | - | 5211 | OR Workers' Benefit | - | - | - |
| 17,715 | 19,237 | - | 5212 | Social Security | - | - | - |
| 30,242 | 44,481 | - | 5213 | Med, Den, Life Ins. | - | - | - |
| 36,266 | 52,375 | - | 5214 | Retirement | - | - | - |
| 876 | 929 | - | 5215 | Long Term Disability Ins | - | - | - |
| 688 | 2,287 | - | 5216 | Unemployment Insurance | - | - | - |
| 502 | 542 | - | 5217 | Life Insurance | - | - | - |
| **320,344** | **376,706** | **-** | **Total - Personnel Services** | | **-** | **-** | **-** |
| | | | Materials & Services | | | | |
| 500 | 423 | 500 | 5314 | Books | 500 | 500 | 500 |
| 190 | - | 400 | 5315 | Computer Supplies | 400 | 400 | 400 |
| 606 | 2,439 | 3,000 | 5319 | Other Office Supplies | 3,000 | 3,000 | 3,000 |
| 237 | 69 | 400 | 5323 | Fuel | 400 | 400 | 400 |
| - | - | 1,500 | 5326 | Safety/Medicines | 1,500 | 1,500 | 1,500 |
| - | 909 | 1,500 | 5329 | Other Operating Supplies | 1,500 | 1,500 | 1,500 |
| 253 | 16 | 500 | 5399 | Other Supplies | 500 | 500 | 500 |
| - | - | - | 5409.582 | Garage Services | 1,100 | 1,100 | 1,100 |
| 3,940 | 2,912 | 5,000 | 5413 | Management | - | - | - |
| 576 | 103 | 1,000 | 5417 | Human Resources | 1,000 | 1,000 | 1,000 |
| 1,516 | 3,588 | 1,600 | 5419 | Other Professional Serv | 7,600 | 7,600 | 7,600 |
| 1,688 | 1,861 | 2,000 | 5421 | Telephone/Data | 2,000 | 2,000 | 2,000 |
| 309 | 132 | 300 | 5422 | Postage | 300 | 300 | 300 |
| - | - | 300 | 5424 | Advertising | 300 | 300 | 300 |
| 383 | - | 1,500 | 5425 | Publication of Legal Note | 500 | 500 | 500 |
| 2,688 | 2,129 | 4,500 | 5427 | Training | 5,500 | 5,500 | 5,500 |
| 16,577 | 19,257 | 17,331 | 5428 | IS Support | 22,050 | 22,050 | 22,050 |
| 50 | 70 | 50 | 5433 | Mileage | 200 | 200 | 200 |
| 1,200 | 1,081 | 1,200 | 5446 | Software Licenses | 1,200 | 1,200 | 1,200 |
| 52,153 | 36,167 | 34,479 | 5448 | Internal Rent | 48,309 | 48,309 | 48,309 |
| 344 | - | - | 5461 | Auto Insurance | - | - | - |
| 890 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| 9,474 | 22,639 | 22,639 | 5464 | Workers' Comp | 17,678 | 17,678 | 17,678 |
| 1,250 | 19,930 | 19,930 | 5465 | General Liability | 15,563 | 15,563 | 15,563 |
| - | - | 500 | 5471 | Equipment Repair & Maint | 500 | 500 | 500 |
| 239 | - | 750 | 5475 | Vehicle Repair & Maint | 400 | 400 | 400 |
| 495 | 721 | 850 | 5491 | Dues & Subscriptions | 850 | 850 | 850 |
| 1,166 | 1,256 | 1,500 | 5492 | Registrations/Tuitions | 2,500 | 2,500 | 2,500 |
| 396 | 45 | 400 | 5493 | Printing/Binding | 400 | 400 | 400 |
| - | 31 | 400 | 5496 | Filing/Recording | 400 | 400 | 400 |
| 2,494 | - | 200 | 5498 | Permits/Fees | 200 | 200 | 200 |
| 87 | 62 | 4,200 | 5499 | Other Services | 1,300 | 1,300 | 1,300 |
| - | 3,004 | 2,300 | 5500 | Banking Fees & Charges | - | - | - |
| **99,701** | **118,843** | **130,729** | **Total - Materials & Services** | | **137,650** | **137,650** | **137,650** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 582 - Public Works Services Fund | | | | |
| **420,045** | **495,549** | **130,729** | **Program Total: 6999 - Public Works Admin** | | **137,650** | **137,650** | **137,650** |
| **420,045** | **495,549** | **130,729** | **Department Total: 691 - Public Works Administration** | | **137,650** | **137,650** | **137,650** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 122,225 | 5921 | Contingency | 25,000 | 25,000 | 25,000 |
| - | - | 25,000 | 5981.101 | Reserve for PERS | - | - | - |
| **-** | **-** | **147,225** | **Total - Contingencies & Reserve** | | **25,000** | **25,000** | **25,000** |
| **1,199,829** | **1,335,953** | **1,688,909** | **Expenditures Total** | | **1,542,047** | **1,542,047** | **1,542,047** |
| **441,466** | **291,710** | **-** | **Fund Net: 582 - Public Works Services Fund** | | **-** | **-** | **-** |

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# Equipment Replacement Fund – 591

**Fund/Fund Number:** Equip Replacement Fund - 591
**Department/Department Number:** Various
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund is used for replacing vehicles and other equipment when useful life is done. Each Public Works Division transfers an amount about equal to 1/10th of the value of their fixed asset inventory every year. Some equipment is very expensive to replace.

**Description of department, including number of personnel:**

No personnel costs are charged to this fund.

**Description of FY 2012-13 accomplishments:**

- Sewerline Maintenance – new Vac-Con was ordered in early 2013 to replace existing equipment which has been maintained several years beyond service life and maintenance costs were getting too high to continue.

**Description of FY 2013-14 proposed focus/goals:**

- Each Public Works division will continue to transfer money, as available, to this fund to cover costs of replacing vehicles and equipment.
- There are no major purchases of equipment planned in FY 2013-2014

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Equipment Replacement Fd** | | | |
| | | | Revenues | | | |
| 418,174 | 460,887 | 552,087 | Fund Balance | 728,463 | 728,463 | 728,463 |
| 1,190 | 1,765 | 1,000 | Miscellaneous Revenue | 4,000 | 4,000 | 4,000 |
| 110,000 | 210,000 | 210,000 | Transfers In | 115,259 | 115,259 | 115,259 |
| 529,364 | 672,652 | 763,087 | **Revenues Total** | 847,722 | 847,722 | 847,722 |
| | | | Expenditures | | | |
| 68,477 | 102,017 | 763,087 | Capital Outlay | 829,428 | 829,428 | 829,428 |
| - | - | - | Transfers Out | 18,294 | 18,294 | 18,294 |
| 68,477 | 102,017 | 763,087 | **Expenditures Total** | 847,722 | 847,722 | 847,722 |
| 460,887 | 570,635 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 591 - Equipment Replacement Fd | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 418,174 | 460,887 | 552,087 | 3081 | Beginning Fund Balance | 728,463 | 728,463 | 728,463 |
| **418,174** | **460,887** | **552,087** | **Total - Fund Balance** | | **728,463** | **728,463** | **728,463** |
| 1,190 | 1,765 | 1,000 | 3611 | Interest from Investments | 4,000 | 4,000 | 4,000 |
| **1,190** | **1,765** | **1,000** | **Total - Miscellaneous Revenue** | | **4,000** | **4,000** | **4,000** |
| | | | Transfers In | | | | |
| - | 30,000 | 30,000 | 3971.140 | Transfer From Street | 30,000 | 30,000 | 30,000 |
| 35,000 | 25,000 | 25,000 | 3971.470 | Transfer From Water | 10,000 | 10,000 | 10,000 |
| 70,000 | 150,000 | 150,000 | 3971.472 | Transfer From Sewer | 70,259 | 70,259 | 70,259 |
| 5,000 | 5,000 | 5,000 | 3971.582 | Transfer From Public Works Services Fun | 5,000 | 5,000 | 5,000 |
| **110,000** | **210,000** | **210,000** | **Total - Transfers In** | | **115,259** | **115,259** | **115,259** |
| **529,364** | **672,652** | **763,087** | **Revenues Total** | | **847,722** | **847,722** | **847,722** |

## Revenue Sources and Other Discussion

The **Transfers In** category contains transfers from other Public Works divisions to cover the cost associated with replacing vehicles and equipment. This is the fund's sole source of revenue besides a small amount from interest earned. These transfers will continue only if funds are available.

**Capital Outlay:** There is no plan to replace any equipment unless an emergency arises. Because of the nature of this fund, all resources are captured in capital outlay line items so they can be readily expended if the need arises.

**Transfers Out** of $18,294 represents a transfer to the Transit Fund as a portion of the grant matching funds for the purchase of a new bus. For a summary of all Transfers In and Transfers Out for FY 2013-14 see Budgeted Transfers on page 251.

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 591 - Equipment Replacement Fd | | | |
| | | | **Expenditures** | | | |
| | | | **Department:** 611 - Water | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| - | 2,299 | 275,768 | 5649 Other Equipment | 215,609 | 215,609 | 215,609 |
| **-** | **2,299** | **275,768** | **Total - Capital Outlay** | **215,609** | **215,609** | **215,609** |
| **-** | **2,299** | **275,768** | **Program Total: 9211 - Equipment Purchases** | **215,609** | **215,609** | **215,609** |
| **-** | **2,299** | **275,768** | **Department Total: 611 - Water** | **215,609** | **215,609** | **215,609** |
| | | | **Department:** 621 - Sewer | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| 68,477 | - | 376,289 | 5649 Other Equipment | 480,169 | 480,169 | 480,169 |
| **68,477** | **-** | **376,289** | **Total - Capital Outlay** | **480,169** | **480,169** | **480,169** |
| **68,477** | **-** | **376,289** | **Program Total: 9211 - Equipment Purchases** | **480,169** | **480,169** | **480,169** |
| **68,477** | **-** | **376,289** | **Department Total: 621 - Sewer** | **480,169** | **480,169** | **480,169** |
| | | | **Department:** 631 - Maintenance | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| - | 99,718 | 46,036 | 5649 Other Equipment | 81,647 | 81,647 | 81,647 |
| **-** | **99,718** | **46,036** | **Total - Capital Outlay** | **81,647** | **81,647** | **81,647** |
| **-** | **99,718** | **46,036** | **Program Total: 9211 - Equipment Purchases** | **81,647** | **81,647** | **81,647** |
| **-** | **99,718** | **46,036** | **Department Total: 631 - Maintenance** | **81,647** | **81,647** | **81,647** |
| | | | **Department:** 671 - Transit | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| - | - | 18,294 | 5649 Other Equipment | - | - | - |
| **-** | **-** | **18,294** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **-** | **-** | **18,294** | **Program Total: 9211 - Equipment Purchases** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | - | 5811.110 Transfer to Transit | 18,294 | 18,294 | 18,294 |
| **-** | **-** | **-** | **Total - Transfers Out** | **18,294** | **18,294** | **18,294** |
| **-** | **-** | **-** | **Program Total: 9711 - Operating Transfer Out** | **18,294** | **18,294** | **18,294** |
| **-** | **-** | **18,294** | **Department Total: 671 - Transit** | **18,294** | **18,294** | **18,294** |
| | | | **Department:** 681 - Parks Maintenance | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| - | - | 21,568 | 5649 Other Equipment | 21,721 | 21,721 | 21,721 |
| **-** | **-** | **21,568** | **Total - Capital Outlay** | **21,721** | **21,721** | **21,721** |
| **-** | **-** | **21,568** | **Program Total: 9211 - Equipment Purchases** | **21,721** | **21,721** | **21,721** |
| **-** | **-** | **21,568** | **Department Total: 681 - Parks Maintenance** | **21,721** | **21,721** | **21,721** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 591 - Equipment Replacement Fd | | | |
| | | | **Department:** 691 - Public Works Administration | | | |
| | | | **Program:** 9211 - Equipment Purchases | | | |
| | | | Capital Outlay | | | |
| - | - | 25,132 | 5649 Other Equipment | 30,282 | 30,282 | 30,282 |
| **-** | **-** | **25,132** | **Total - Capital Outlay** | **30,282** | **30,282** | **30,282** |
| **-** | **-** | **25,132** | **Program Total: 9211 - Equipment Purchases** | **30,282** | **30,282** | **30,282** |
| **-** | **-** | **25,132** | **Department Total: 691 - Public Works Administration** | **30,282** | **30,282** | **30,282** |
| **68,477** | **102,017** | **763,087** | **Expenditures Total** | **847,722** | **847,722** | **847,722** |
| **460,887** | **570,635** | **-** | **Fund Net: 591 - Equipment Replacement Fd** | **-** | **-** | **-** |

# Trust Funds

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# Library Endowment Fund – 690

**Fund/Fund Number:** Library Endowment - 690
**Department/Department Number:** Library - 311
**Department Director:** Jim Row

**Description of purpose/functions of department:**
This program facilitates private donations of monies to the library for general purposes. Interest from this fund is spent for small capital expenditures and the principal is reserved primarily for major capital expenses. The Endowment program was used in the past for projects including roof repair, retrofitting of the heating/cooling (HVAC) system, and a space needs study. Growth in this fund comes primarily from interest earnings and small donation, although the fund provides a mechanism for major bequest(s) or donation(s) in support of the Library.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Library Endowment Fund** | | | |
| | | | Revenues | | | |
| 25,827 | 25,903 | 25,900 | Fund Balance | 26,100 | 26,100 | 26,100 |
| 76 | 98 | 100 | Miscellaneous Revenue | 165 | 165 | 165 |
| 25,903 | 26,001 | 26,000 | **Revenues Total** | 26,265 | 26,265 | 26,265 |
| | | | Expenditures | | | |
| - | - | 26,000 | Contingencies and Reserve | 26,265 | 26,265 | 26,265 |
| - | - | 26,000 | **Expenditures Total** | 26,265 | 26,265 | 26,265 |
| 25,903 | 26,001 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 690 - Library Endowment Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 25,827 | 25,903 | 25,900 | 3081 | Beginning Fund Balance | 26,100 | 26,100 | 26,100 |
| **25,827** | **25,903** | **25,900** | **Total - Fund Balance** | | **26,100** | **26,100** | **26,100** |
| 76 | 98 | 100 | 3611 | Interest from Investments | 165 | 165 | 165 |
| **76** | **98** | **100** | **Total - Miscellaneous Revenue** | | **165** | **165** | **165** |
| **25,903** | **26,001** | **26,000** | **Revenues Total** | | **26,265** | **26,265** | **26,265** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 311 - Library | | | | |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 26,000 | 5921 | Contingency | 26,265 | 26,265 | 26,265 |
| **-** | **-** | **26,000** | **Total - Contingencies & Reserve** | | **26,265** | **26,265** | **26,265** |
| **-** | **-** | **26,000** | **Expenditures Total** | | **26,265** | **26,265** | **26,265** |
| **25,903** | **26,001** | **-** | **Fund Net: 690 - Library Endowment Fund** | | **-** | **-** | **-** |

## Revenue Sources and Other Discussion

The **Miscellaneous** category contains the only revenue category this fund generates. It includes a budgeted amount from the interest earned on the balance held in the fund.

# Museum Endowment Fund – 691

**Fund/Fund Number:** Museum Endowment - 691
**Department/Department Number:** Community Services - 421
**Department Director:** Jim Row

**Description of purpose/functions of department:**
The Museum Endowment maintains and segregates monies held in savings by the World's Berry Center Museum Board prior to assumption of the Museum function by the City. The endowment preserves those savings and facilitates private donation of monies to the Museum for general purposes. This program was established in FY 2001-02.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Museum Endowment Fund** | | | |
| | | | Revenues | | | |
| 2,753 | 2,762 | 2,765 | Fund Balance | 2,785 | 2,785 | 2,785 |
| 9 | 10 | 10 | Miscellaneous Revenue | 20 | 20 | 20 |
| 2,762 | 2,772 | 2,775 | **Revenues Total** | 2,805 | 2,805 | 2,805 |
| | | | Expenditures | | | |
| - | - | 2,775 | Contingencies and Reserve | 2,805 | 2,805 | 2,805 |
| - | - | 2,775 | **Expenditures Total** | 2,805 | 2,805 | 2,805 |
| 2,762 | 2,772 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 691 - Museum Endowment Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 2,753 | 2,762 | 2,765 | 3081 | Beginning Fund Balance | 2,785 | 2,785 | 2,785 |
| **2,753** | **2,762** | **2,765** | **Total - Fund Balance** | | **2,785** | **2,785** | **2,785** |
| 9 | 10 | 10 | 3611 | Interest from Investments | 20 | 20 | 20 |
| **9** | **10** | **10** | **Total - Miscellaneous Revenue** | | **20** | **20** | **20** |
| **2,762** | **2,772** | **2,775** | **Revenues Total** | | **2,805** | **2,805** | **2,805** |
| | | | **Expenditures** | | | | |
| | | | **Department:** 499 - Community Services Admin | | | | |
| | | | **Program:** 9711 - Operating Transfer Out | | | | |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 2,775 | 5921 | Contingency | 2,805 | 2,805 | 2,805 |
| **-** | **-** | **2,775** | **Total - Contingencies & Reserve** | | **2,805** | **2,805** | **2,805** |
| **-** | **-** | **2,775** | **Expenditures Total** | | **2,805** | **2,805** | **2,805** |
| **2,762** | **2,772** | **-** | **Fund Net: 691 - Museum Endowment Fund** | | **-** | **-** | **-** |

## Revenue Sources and Other Discussion

The **Miscellaneous** category contains the only revenue category this fund generates. It includes a budgeted amount from the interest earned on the balance held in the fund.

# Lavelle Black Trust Fund – 695

**Fund/Fund Number:** Lavelle Black Trust - 695
**Department/Department Number:** Police - 211
**Department Director:** Scott Russell

**Description of purpose/functions of department:**
This program facilitates the private donation of monies from Leonard Black to the Police Department for use in sustaining the K-9 Program in the name of Lavelle Black. A portion of the monies will be appropriated to materials and services, while the majority and remainder will be held in contingency. The use of proceeds will be limited to ongoing costs associated with the replacement, care, training, and equipping of K-9 units. Growth in the fund will primarily come from interest earned on the balance.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Lavelle Black Trust Fund** | | | |
| | | | Revenues | | | |
| - | - | 45,000 | Fund Balance | 40,000 | 40,000 | 40,000 |
| - | 50,347 | 200 | Miscellaneous Revenue | 325 | 325 | 325 |
| - | 15,000 | - | Transfers In | - | - | - |
| - | 65,347 | 45,200 | **Revenues Total** | 40,325 | 40,325 | 40,325 |
| | | | Expenditures | | | |
| - | 15,694 | 10,000 | Materials & Services | 10,000 | 10,000 | 10,000 |
| - | - | 35,200 | Contingencies and Reserve | 30,325 | 30,325 | 30,325 |
| - | 15,694 | 45,200 | **Expenditures Total** | 40,325 | 40,325 | 40,325 |
| - | 49,653 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Revenue Sources and Other Discussion

The **Miscellaneous** category contains the only revenue category this fund generates. It includes a budgeted amount from the interest earned on the balance held in the fund.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | | **Fund:** 695 - Lavelle Black Trust Fund | | | |
| | | | | **Revenues** | | | |
| | | | | **Department:** 000 - Revenue | | | |
| | | | | Fund Balance | | | |
| - | - | 45,000 | 3081 | Beginning Fund Balance | 40,000 | 40,000 | 40,000 |
| **-** | **-** | **45,000** | | **Total - Fund Balance** | **40,000** | **40,000** | **40,000** |
| - | 143 | 200 | 3611 | Interest from Investments | 325 | 325 | 325 |
| - | 50,204 | - | 3673 | Donations-Police | - | - | - |
| **-** | **50,347** | **200** | | **Total - Miscellaneous Revenue** | **325** | **325** | **325** |
| | | | | Transfers In | | | |
| - | 15,000 | - | 3971.001 | Transfer From General Fund | - | - | - |
| **-** | **15,000** | **-** | | **Total - Transfers In** | **-** | **-** | **-** |
| **-** | **65,347** | **45,200** | | **Department Total - Revenue** | **40,325** | **40,325** | **40,325** |
| **-** | **65,347** | **45,200** | | **Revenues Total** | **40,325** | **40,325** | **40,325** |
| | | | | **Expenditures** | | | |
| | | | | **Department:** 211 - Police | | | |
| | | | | **Program:** 2111 - Patrol | | | |
| | | | | Materials & Services | | | |
| - | 15,694 | 10,000 | 5419 | Other Professional Serv | 10,000 | 10,000 | 10,000 |
| **-** | **15,694** | **10,000** | | **Total - Materials & Services** | **10,000** | **10,000** | **10,000** |
| **-** | **15,694** | **10,000** | | **Program Total: 2111 - Patrol** | **10,000** | **10,000** | **10,000** |
| **-** | **15,694** | **10,000** | | **Department Total: 211 - Police** | **10,000** | **10,000** | **10,000** |
| | | | | Contingencies and Reserve Balances | | | |
| - | - | 35,200 | 5921 | Contingency | 30,325 | 30,325 | 30,325 |
| **-** | **-** | **35,200** | | **Total - Contingencies & Reserve** | **30,325** | **30,325** | **30,325** |
| **-** | **15,694** | **45,200** | | **Expenditures Total** | **40,325** | **40,325** | **40,325** |
| **-** | **49,653** | **-** | | **Fund Net: 695 - Lavelle Black Trust Fund** | **-** | **-** | **-** |

# Closed Funds

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# General Operating Reserve – 092– Closed

**Fund/Fund Number:** General Operating Res - 092
**Department/Department Number:** Administration - 121
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan in FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 092 - General Operating Reserve Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 73,744 | 73,959 | - | 3081 Beginning Fund Balance | - | - | - |
| **73,744** | **73,959** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 215 | 184 | - | 3611 Interest from Investments | - | - | - |
| **215** | **184** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **73,959** | **74,143** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 121 - Administration | | | |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | 74,143 | - | 5811.35 Transfer to General Cap Const Fund | - | - | - |
| **-** | **74,143** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **74,143** | **-** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **-** | **74,143** | **-** | **Department Total: 121 - Administration** | **-** | **-** | **-** |
| **-** | **74,143** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **73,959** | **-** | **-** | **Fund Net Total: 092 - General Operating Reserve F** | **-** | **-** | **-** |

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# Weed & Seed Fund – 134 – Closed

**Fund/Fund Number:** Weed & Seed - 134
**Department/Department Number:** Community Svc. Admin. - 491
**Department Director:** Jim Row

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan in FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 134 - Weed & Seed | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| (68,542) | (21,994) | - | 3081 Beginning Fund Balance | - | - | - |
| **(68,542)** | **(21,994)** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Intergovermental | | | |
| 160,113 | 105,914 | - | 3332 Federal Grants | - | - | - |
| **160,113** | **105,914** | **-** | **Total - Intergovermental** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| (135) | (30) | - | 3611 Interest from Investments | - | - | - |
| **(135)** | **(30)** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **91,436** | **83,890** | **-** | **Department Total: 000 - Revenue** | **-** | **-** | **-** |
| **91,436** | **83,890** | **-** | **Revenues Total** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 134 - Weed & Seed | | | | |
| | | | Expenditures | | | | |
| | | | **Department:** 491 - Parks Administration | | | | |
| | | | **Program:** 2711 - Weed & Seed | | | | |
| | | | Labor and Benefits | | | | |
| 68,009 | 23,450 | - | 5111 | Regular Wages | - | - | - |
| 2,412 | 36 | - | 5112 | Part-Time Wages | - | - | - |
| - | - | - | 5121 | Overtime | - | - | - |
| 29 | 3 | - | 5211 | Workers' Comp | - | - | - |
| 3,510 | 250 | - | 5212 | Social Security | - | - | - |
| 4,775 | 544 | - | 5213 | Med, Den, Life Ins. | - | - | - |
| 5,594 | 57 | - | 5214 | Retirement | - | - | - |
| 154 | - | - | 5215 | Long Term Disability Ins | - | - | - |
| 134 | 27 | - | 5216 | Unemployment Insurance | - | - | - |
| 94 | - | - | 5217 | Life Insurance | - | - | - |
| **84,710** | **24,367** | **-** | **Total - Labor and Benefits** | | **-** | **-** | **-** |
| | | | Materials and Services | | | | |
| 100 | - | - | 5313 | Paper | - | - | - |
| 405 | 4,064 | - | 5319 | Other Office Supplies | - | - | - |
| 21,827 | 19,864 | - | 5419 | Other Professional Serv | - | - | - |
| 216 | (12) | - | 5421 | Telephone/Data | - | - | - |
| 114 | - | - | 5422 | Postage | - | - | - |
| 5,186 | 2,161 | - | 5428 | IS Support | - | - | - |
| - | - | - | 5431 | Lodging | - | - | - |
| 194 | 350 | - | 5432 | Meals | - | - | - |
| 148 | 573 | - | 5433 | Mileage | - | - | - |
| 311 | - | - | 5434 | Airfare | - | - | - |
| - | 1,429 | - | 5464 | Workers' Comp | - | - | - |
| - | 17,229 | - | 5649 | Other Equipment | - | - | - |
| **28,502** | **45,658** | **-** | **Total - Materials and Services** | | **-** | **-** | **-** |
| | | | Transfers Out | | | | |
| - | 13,865 | - | 5811 | Transfer to General Fund | - | - | - |
| **-** | **13,865** | **-** | **Total - Transfers Out** | | **-** | **-** | **-** |
| **113,212** | **83,890** | **-** | **Program Total: 2711 - Weed & Seed** | | **-** | **-** | **-** |
| **113,212** | **83,890** | **-** | **Department Total: 491 - Parks Administration** | | **-** | **-** | **-** |
| **113,212** | **83,890** | **-** | **Expenditures Total** | | **-** | **-** | **-** |
| **(21,776)** | **-** | **-** | **Fund Net Total: 134 - Weed & Seed** | | **-** | **-** | **-** |

## State Revenue Sharing Fund – 135 – Closed

**Fund/Fund Number:** State Revenue Sharing - 135
**Department/Department Number:** PW Administration - 691
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund was consolidated during FY 2011-12 and closed as part of the Funds Consolidation Plan.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 135 - State Revenue Sharing Fd | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 178,387 | 160,650 | - | 3081 Beginning Fund Balance | - | - | - |
| **178,387** | **160,650** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Intergovermental | | | |
| 222,871 | - | - | 3364 State Revenue Sharing | - | - | - |
| **222,871** | **-** | **-** | **Total - Intergovermental** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 474 | 702 | - | 3611 Interest from Investments | - | - | - |
| **474** | **702** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **401,732** | **161,352** | **-** | **Revenues Total** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 135 - State Revenue Sharing Fd | | | |
| | | | Expenditures | | | |
| | | | **Department:** 691 - P W Administration | | | |
| | | | **Program:** 9111 - Debt Service | | | |
| | | | Debt Service | | | |
| 47,043 | - | - | 5711 Bond Principle | - | - | - |
| **47,043** | **-** | **-** | **Total - Debt Service** | **-** | **-** | **-** |
| **47,043** | **-** | **-** | **Program Total: 9111 - Debt Service** | **-** | **-** | **-** |
| | | | **Program:** 9511 - Design Engineering | | | |
| | | | Materials and Services | | | |
| 1,802 | - | - | 5411 Engineering & Architect | - | - | - |
| **1,802** | **-** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| **1,802** | **-** | **-** | **Program Total: 9511 - Design Engineering** | **-** | **-** | **-** |
| | | | **Program:** 9512 - Construction Eng | | | |
| | | | Materials and Services | | | |
| 46 | - | - | 5411 Engineering & Architect | - | - | - |
| **46** | **-** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| **46** | **-** | **-** | **Program Total: 9512 - Construction Eng** | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | |
| | | | Materials and Services | | | |
| 2,138 | - | - | 5419 Other Professional Serv | - | - | - |
| 231,249 | - | - | 5456 Street Lighting | - | - | - |
| **233,387** | **-** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| | | | Capital Outlay | | | |
| 12,996 | - | - | 5631 Streets/Alleys/Sidewalks | - | - | - |
| **12,996** | **-** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **246,383** | **-** | **-** | **Program Total: 9531 - Construction** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | 54,191 | - | 5811 Transfer to General Fund | - | - | - |
| | 35,884 | | 5811.140 Transfer to Street | | | |
| - | 71,277 | - | 5811.2 Transfer to City Gas Tax | - | - | - |
| **-** | **161,352** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **161,352** | **-** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **295,274** | **161,352** | **-** | **Department Total: 691 - P W Administration** | **-** | **-** | **-** |
| **295,274** | **161,352** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **106,458** | **-** | **-** | **Fund Net Total: 135 - State Revenue Sharing Fd** | **-** | **-** | **-** |

# City Gas Tax Fund – 169 – Closed

**Fund/Fund Number:** City Gas Tax - 169
**Department/Department Number:** Maintenance – 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This fund was closed and the balance moved into the Street Fund during FY 2012-13.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 169 - City Gas Tax Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 128,611 | 480,218 | 278,000 | 3081 Beginning Fund Balance | - | - | - |
| **128,611** | **480,218** | **278,000** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Taxes | | | |
| 121,196 | 182,109 | - | 3171 City Gas Tax | - | - | - |
| **121,196** | **182,109** | **-** | **Total - Taxes** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 525 | 1,401 | - | 3611 Interest from Investments | - | - | - |
| **525** | **1,401** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| | | | Transfers in | | | |
| - | 71,277 | - | 3971.13 Transfer From State Revenue Sharing | - | - | - |
| **-** | **71,277** | **-** | **Total - Transfers in** | **-** | **-** | **-** |
| **250,332** | **735,005** | **278,000** | **Revenues Total** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 169 - City Gas Tax Fund | | | |
| | | | Expenditures | | | |
| | | | **Department:** 631 - Maintenance | | | |
| | | | **Program:** 4211 - Street Maintenance | | | |
| | | | Materials and Services | | | |
| - | 384 | - | 5500 Banking Fees & Charges | - | - | - |
| **-** | **384** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| | | - | | | | |
| **-** | **384** | **-** | **Program Total: 4211 - Street Maintenance** | **-** | **-** | **-** |
| | | | **Program:** 9511 - Design Engineering | | | |
| | | | Materials and Services | | | |
| - | 16,612 | - | 5411 Engineering & Architect | - | - | - |
| **-** | **16,612** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| **-** | **16,612** | **-** | **Program Total: 9511 - Design Engineering** | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | |
| | | | Materials and Services | | | |
| - | 16,215 | - | 5419 Other Professional Serv | - | - | - |
| **-** | **16,215** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| | | | Capital Outlay | | | |
| 1,505 | - | - | 5631 Streets/Alleys/Sidewalks | - | - | - |
| **1,505** | **-** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **1,505** | **16,215** | **-** | **Program Total: 9531 - Construction** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | 278,000 | 5811.36 Transfer to Storm CIP | - | - | - |
| **-** | **-** | **278,000** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **-** | **278,000** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **1,505** | **33,211** | **278,000** | **Department Total: 631 - Maintenance** | **-** | **-** | **-** |
| **1,505** | **33,211** | **278,000** | **Expenditures Total** | **-** | **-** | **-** |
| **248,827** | **701,794** | **-** | **Fund Net Total: 169 - City Gas Tax Fund** | **-** | **-** | **-** |

# Bancroft Bond Redemption Fund – 252 – Closed

**Fund/Fund Number:** Bancroft Bond - 252
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 252 - Bancroft Bond Redem Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 6,586 | 6,608 | - | 3081 Beginning Fund Balance | - | - | - |
| **6,586** | **6,608** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 22 | 20 | - | 3611 Interest from Investments | - | - | - |
| **22** | **20** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **6,608** | **6,628** | **-** | **Department Total: 000 - Revenue** | **-** | **-** | **-** |
| **6,608** | **6,628** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 151 - Finance | | | |
| | | | **Program:** 9111 - Debt Service | | | |
| | | | Transfers Out | | | |
| - | 6,628 | - | 5811.13 Transfer to Housing Rehab | - | - | - |
| **-** | **6,628** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **6,628** | **-** | **Program Total: 9111 - Debt Service** | **-** | **-** | **-** |
| **-** | **6,628** | **-** | **Department Total: 151 - Finance** | **-** | **-** | **-** |
| **-** | **6,628** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **6,608** | **-** | **-** | **Fund Net Total: 252 - Bancroft Bond Redem Fun** | **-** | **-** | **-** |

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# Economic Development Fund – 336 – Closed

**Fund/Fund Number:** Econ Development - 336
**Department/Department Number:** PW Administration – 691
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 336 - Economic Development Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 106,977 | 71,710 | - | 3081 Beginning Fund Balance | - | - | - |
| **106,977** | **71,710** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 253 | 177 | - | 3611 Interest from Investments | - | - | - |
| **253** | **177** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **107,230** | **71,887** | **-** | **Department Total: 000 - Revenue** | **-** | **-** | **-** |
| **107,230** | **71,887** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 691 - P W Administration | | | |
| | | | **Program:** 9111 - Debt Service | | | |
| | | | 70 - Debt Service | | | |
| 35,520 | - | - | 5711 Bond Principle | - | - | - |
| **35,520** | **-** | **-** | **Total - Debt Service** | **-** | **-** | **-** |
| | | | Transfers Out | | | |
| - | 71,887 | - | 5811.37 Transfer to TIF | - | - | - |
| **-** | **71,887** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **35,520** | **71,887** | **-** | **Program Total: 9111 - Debt Service** | **-** | **-** | **-** |
| **35,520** | **71,887** | **-** | **Department Total: 691 - P W Administration** | **-** | **-** | **-** |
| **35,520** | **71,887** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **71,710** | **-** | **-** | **Fund Net Total: 336 - Economic Development Fu** | **-** | **-** | **-** |

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# Police Construction Fund – 357 – Closed

**Fund/Fund Number:** Police Construction – 357
**Department/Department Number:** Administration - 121
**Department Director:** Scott Derickson

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan in FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 357 - Police Construction | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 442,484 | 343,184 | 2,500 | 3081 Beginning Fund Balance | - | - | - |
| **442,484** | **343,184** | **2,500** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 1,196 | 577 | - | 3611 Interest from Investments | - | - | - |
| **1,196** | **577** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **443,680** | **343,761** | **2,500** | **Revenues Total** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 357 - Police Construction | | | |
| | | | Expenditures | | | |
| | | | **Department:** 121 - Administration | | | |
| | | | **Program:** 9511 - Design Engineering | | | |
| | | | Materials and Services | | | |
| - | 49 | - | 5500 Banking Fees & Charges | - | - | - |
| **-** | **49** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| **-** | **49** | **-** | **Program Total: 9511 - Design Engineering** | **-** | **-** | **-** |
| | | | **Program:** 9531 - Construction | | | |
| | | | Capital Outlay | | | |
| 98,016 | 1,745 | - | 5621 Administrative | - | - | - |
| 2,479 | 339,325 | - | 5644 Communications | - | - | - |
| **100,495** | **341,070** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **100,495** | **341,070** | **-** | **Program Total: 9531 - Construction** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | 2,642 | 2,500 | 5811.00 Transfer to General Fund | - | - | - |
| **-** | **2,642** | **2,500** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **2,642** | **2,500** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **100,495** | **343,761** | **2,500** | **Department Total: 121 - Administration** | **-** | **-** | **-** |
| **100,495** | **343,761** | **2,500** | **Expenditures Total** | **-** | **-** | **-** |
| **343,185** | **-** | **-** | **Fund Net Total: 357 - Police Construction** | **-** | **-** | **-** |

# PW Facility Construction Fund –378 – Closed

**Fund/Fund Number:** PW Facility Const. - 378
**Department/Department Number:** PW Administration - 691
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 378 - PW Facility Const Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 16,324 | 12,331 | - | 3081 Beginning Fund Balance | - | - | - |
| **16,324** | **12,331** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 39 | 32 | - | 3611 Interest from Investments | - | - | - |
| **39** | **32** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **16,363** | **12,363** | **-** | **Department Total: 000 - Revenue** | **-** | **-** | **-** |
| **16,363** | **12,363** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 691 - P W Administration | | | |
| | | | **Program:** 9521 - Right of Way | | | |
| | | | Capital Outlay | | | |
| 4,032 | - | - | 5611 Land | - | - | - |
| **4,032** | **-** | **-** | **Total - Capital Outlay** | **-** | **-** | **-** |
| **4,032** | **-** | **-** | **Program Total: 9521 - Right of Way** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | 1,363 | - | 5811.4 Transfer to General Cap Const Fund | - | - | - |
| - | 11,000 | - | 5811.58 Transfer to Public Works Svcs | - | - | - |
| **-** | **12,363** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **12,363** | **-** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **4,032** | **12,363** | **-** | **Department Total: 691 - P W Administration** | **-** | **-** | **-** |
| **4,032** | **12,363** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **12,331** | **-** | **-** | **Fund Net Total: 378 - PW Facility Const Fund** | **-** | **-** | **-** |

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# Sewer Capital Improvement Fund – 461 – Closed

**Fund/Fund Number:** Sewer Capital Imp. - 461
**Department/Department Number:** Sewer - 621
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 461 - Sewer Capital Imp Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 66,729 | 37,775 | - | 3081 Beginning Fund Balance | - | - | - |
| **66,729** | **37,775** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 147 | 51 | - | 3611 Interest from Investments | - | - | - |
| **147** | **51** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| **66,876** | **37,826** | **-** | **Department Total: 000 - Revenue** | **-** | **-** | **-** |
| **66,876** | **37,826** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 621 - Sewer | | | |
| | | | **Program:** 9111 - Debt Service | | | |
| | | | 70 - Debt Service | | | |
| 29,102 | 27,372 | - | 5711 Bond Principle | - | - | - |
| | 1,730 | - | 5721 Bond Interest | - | - | - |
| **29,102** | **29,102** | **-** | **Total - Debt Service** | **-** | **-** | **-** |
| **29,102** | **29,102** | **-** | **Program Total: 9111 - Debt Service** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | 8,724 | - | 5811.47 Transfer to Sewer | - | - | - |
| **-** | **8,724** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **8,724** | **-** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **29,102** | **37,826** | **-** | **Department Total: 621 - Sewer** | **-** | **-** | **-** |
| **29,102** | **37,826** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **37,774** | **-** | **-** | **Fund Net Total: 461 - Sewer Capital Imp Fund** | **-** | **-** | **-** |

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# Surface Water/Collections Fund – 478 – Closed

**Fund/Fund Number:** Surface water/Collections - 478
**Department/Department Number:** Surface water/Collections - 641
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 478 - Surface Water/Collections | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 83,084 | 86,846 | 52,000 | 3081 Beginning Fund Balance | - | - | - |
| **83,084** | **86,846** | **52,000** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| 12 | 102 | - | 3611 Interest from Investments | - | - | - |
| **12** | **102** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| | | | Transfers in | | | |
| 235,000 | 235,000 | - | 3971.47 Transfer From Sewer | - | - | - |
| **235,000** | **235,000** | **-** | **Total - Transfers in** | **-** | **-** | **-** |
| **318,096** | **321,948** | **52,000** | **Revenues Total** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 478 - Surface Water/Collections | | | | |
| | | | Expenditures | | | | |
| | | | **Department:** 641 - Surface Water/Collections | | | | |
| | | | **Program:** 6611 - Surface Water Collection | | | | |
| | | | Labor and Benefits | | | | |
| 125,472 | 152,338 | - | 5111 | Regular Wages | - | - | - |
| 1,536 | 1,608 | - | 5121 | Overtime | - | - | - |
| 61 | 70 | - | 5211 | Workers' Comp | - | - | - |
| 9,594 | 11,326 | - | 5212 | Social Security | - | - | - |
| 24,461 | 30,280 | - | 5213 | Med, Den, Life Ins. | - | - | - |
| 18,095 | 28,496 | - | 5214 | Retirement | - | - | - |
| 428 | 555 | - | 5215 | Long Term Disability Ins | - | - | - |
| 375 | 1,379 | - | 5216 | Unemployment Insurance | - | - | - |
| 255 | 333 | - | 5217 | Life Insurance | - | - | - |
| **180,278** | **226,385** | **-** | **Total - Labor and Benefits** | | **-** | **-** | **-** |
| | | | Materials and Services | | | | |
| 334 | 307 | - | 5319 | Other Office Supplies | - | - | - |
| 50 | - | - | 5321 | Cleaning Supplies | - | - | - |
| 1,955 | 1,943 | - | 5323 | Fuel | - | - | - |
| 859 | 255 | - | 5324 | Clothing | - | - | - |
| 368 | 230 | - | 5326 | Safety/Medicines | - | - | - |
| 741 | 1,411 | - | 5329 | Other Operating Supplies | - | - | - |
| 46 | - | - | 5333 | Paint | - | - | - |
| 500 | 368 | - | 5338 | Tools | - | - | - |
| 288 | 653 | - | 5352 | Protective Clothing | - | - | - |
| 57 | 56 | - | 5379 | Other Water/Sewer Supplie | - | - | - |
| 63 | 42 | - | 5416 | Medical | - | - | - |
| 1,855 | 3,351 | - | 5419 | Other Professional Serv | - | - | - |
| 1,379 | 1,600 | - | 5421 | Telephone/Data | - | - | - |
| 799 | 576 | - | 5427 | Training | - | - | - |
| 13,814 | 13,755 | - | 5428 | IS Support | - | - | - |
| 500 | - | - | 5461 | Auto | - | - | - |
| 239 | 5,961 | - | 5464 | Workers' Comp | - | - | - |
| 4,862 | 3,938 | - | 5465 | General Liability | - | - | - |
| 1,455 | 101 | - | 5475 | Vehicle Repair & Maint | - | - | - |
| - | 550 | - | 5476 | Laundry | - | - | - |
| - | 250 | - | 5492 | Registrations/Tuitions | - | - | - |
| 2,582 | 412 | - | 5499 | Other Services | - | - | - |
| - | 707 | - | 5500 | Banking Fees & Charges | - | - | - |
| **32,747** | **36,466** | **-** | **Total - Materials and Services** | | **-** | **-** | **-** |
| | | | Capital Outlay | | | | |
| 17,500 | 4,157 | - | 5649 | Other Equipment | - | - | - |
| **17,500** | **4,157** | **-** | **Total - Capital Outlay** | | **-** | **-** | **-** |
| **230,525** | **267,008** | **-** | **Program Total: 6611 - Surface Water Collection** | | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | 52,000 | 5811.47 Transfer to Sewer | - | - | - |
| **-** | **-** | **52,000** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **-** | **52,000** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **230,525** | **267,008** | **52,000** | **Department Total: 641 - Surface Water/Collection** | **-** | **-** | **-** |
| **230,525** | **267,008** | **52,000** | **Expenditures Total** | **-** | **-** | **-** |
| **87,571** | **54,940** | **-** | **Fund Net Total: 478 - Surface Water/Collections** | **-** | **-** | **-** |

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# Central Stores Fund – 580 – Closed

**Fund/Fund Number:** Central Stores - 580
**Department/Department Number:** Finance - 151
**Department Director:** Christina Shearer

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Fund:** 580 - Central Stores Fund | | | |
| | | | Revenues | | | |
| | | | **Department:** 000 - Revenue | | | |
| | | | Fund Balance | | | |
| 10,747 | 7,214 | - | 3081 Beginning Fund Balance | - | - | - |
| **10,747** | **7,214** | **-** | **Total - Fund Balance** | **-** | **-** | **-** |
| | | | Miscellaneous | | | |
| (15) | (24) | - | 3611 Interest from Investments | - | - | - |
| 1,789 | - | - | 3652 Interfund Stores Issues | - | - | - |
| 918 | 577 | - | 3653 Interfund Copier Usage | - | - | - |
| **2,692** | **553** | **-** | **Total - Miscellaneous** | **-** | **-** | **-** |
| | | | Transfers in | | | |
| | 5,063 | - | 3971.00 Transfer From General Fund | - | - | - |
| **-** | **5,063** | **-** | **Total - Transfers in** | **-** | **-** | **-** |
| **13,439** | **12,830** | **-** | **Revenues Total** | **-** | **-** | **-** |
| | | | Expenditures | | | |
| | | | **Department:** 151 - Finance | | | |
| | | | **Program:** 1931 - Central Stores | | | |
| | | | Materials and Services | | | |
| 2,284 | - | - | 5319 Other Office Supplies | - | - | - |
| 3,631 | - | - | 5471 Equipment Repair & Maint | - | - | - |
| **5,914** | **-** | **-** | **Total - Materials and Services** | **-** | **-** | **-** |
| | | | Transfers Out | | | |
| - | 12,830 | - | 5811.6 Transfer to Information Services | - | - | - |
| **-** | **12,830** | **-** | **Total - Transfers Out** | **-** | **-** | **-** |
| **5,914** | **12,830** | **-** | **Program Total: 1931 - Central Stores** | **-** | **-** | **-** |
| **5,914** | **12,830** | **-** | **Department Total: 151 - Finance** | **-** | **-** | **-** |
| **5,914** | **12,830** | **-** | **Expenditures Total** | **-** | **-** | **-** |
| **7,525** | **-** | **-** | **Fund Net Total: 580 - Central Stores Fund** | **-** | **-** | **-** |

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# Facilities Maintenance Fund – 583 – Closed

**Fund/Fund Number:** Facilities Maintenance Fund - 583
**Department/Department Number:** Maintenance - 631
**Department Director:** Dan Brown

**Description of purpose/functions of department:**
This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

## Fund Details

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 583 - Facilities Maintenance Fund | | | | |
| | | | Revenues | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 81,379 | 187,430 | 44,000 | 3081 | Beginning Fund Balance | - | - | - |
| **81,379** | **187,430** | **44,000** | **Total - Fund Balance** | | **-** | **-** | **-** |
| | | | Miscellaneous | | | | |
| (670) | (160) | - | 3611 | Interest from Investments | - | - | - |
| 807,094 | 658,945 | - | 3662 | Interfund Rent | - | - | - |
| - | 2,754 | - | 3699 | Other Miscellaneous Income | - | - | - |
| **806,424** | **661,539** | **-** | **Total - Miscellaneous** | | **-** | **-** | **-** |
| **887,803** | **848,969** | **44,000** | **Revenues Total** | | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | | **Fund:** 583 - Facilities Maintenance Fund | | | |
| | | | | Expenditures | | | |
| | | | | **Department:** 631 - Maintenance | | | |
| | | | | **Program:** 1911 - Facilities Maintenance | | | |
| | | | | Labor and Benefits | | | |
| 226,696 | 264,127 | - | 5111 | Regular Wages | - | - | - |
| 209 | | - | 5112 | Part-Time Wages | - | - | - |
| 6,631 | 4,691 | - | 5121 | Overtime | - | - | - |
| 133 | 140 | - | 5211 | Workers' Comp | - | - | - |
| 17,314 | 19,688 | - | 5212 | Social Security | - | - | - |
| 48,545 | 61,535 | - | 5213 | Med, Den, Life Ins. | - | - | - |
| 32,341 | 47,748 | - | 5214 | Retirement | - | - | - |
| 860 | 932 | - | 5215 | Long Term Disability Ins | - | - | - |
| 683 | 2,528 | - | 5216 | Unemployment Insurance | - | - | - |
| 491 | 560 | - | 5217 | Life Insurance | - | - | - |
| **333,902** | **401,949** | **-** | | **Total - Labor and Benefits** | **-** | **-** | **-** |
| | | | | Materials and Services | | | |
| 208 | 51 | - | 5315 | Computer Supplies | - | - | - |
| 820 | 354 | - | 5319 | Other Office Supplies | - | - | - |
| 16,573 | 13,065 | - | 5321 | Cleaning Supplies | - | - | - |
| 3,801 | 3,153 | - | 5323 | Fuel | - | - | - |
| 1,694 | 429 | - | 5324 | Clothing | - | - | - |
| 443 | 621 | - | 5326 | Safety/Medicines | - | - | - |
| 2,417 | 1,377 | - | 5329 | Other Operating Supplies | - | - | - |
| 1,099 | 189 | - | 5331 | Construction Materials | - | - | - |
| 1,478 | 2,202 | - | 5338 | Tools | - | - | - |
| 996 | 1,149 | - | 5339 | Other Maintenance Supplie | - | - | - |
| 507 | 190 | - | 5352 | Protective Clothing | - | - | - |
| - | 457 | - | 5391 | Inventory Stock | - | - | - |
| 99 | 73 | - | 5392 | Security Supplies | - | - | - |
| 244 | 152 | - | 5416 | Medical | - | - | - |
| 108,311 | 72,624 | - | 5419 | Other Professional Serv | - | - | - |
| 2,326 | 2,704 | - | 5421 | Telephone/Data | - | - | - |
| 2,932 | 657 | - | 5427 | Training | - | - | - |
| 5,070 | 1,265 | - | 5445 | Work Equipment | - | - | - |
| 58,793 | 20,196 | - | 5451 | Natural Gas | - | - | - |
| 188,077 | 122,198 | - | 5453 | Electricity | - | - | - |
| 8,623 | 4,613 | - | 5454 | Solid Waste Disposal | - | - | - |
| 1,594 | - | - | 5461 | Auto | - | - | - |
| 360 | - | - | 5463 | Bldg/Personal Prop | - | - | - |
| 10,551 | 9,902 | - | 5464 | Workers' Comp | - | - | - |
| 4,082 | 7,636 | - | 5465 | General Liability | - | - | - |
| 8,988 | 8,093 | - | 5471 | Equipment Repair & Maint | - | - | - |
| 11,901 | 14,364 | - | 5472 | Buildings Repairs & Maint | - | - | - |
| 1,395 | 2,137 | - | 5473 | Improvements Repair & Mai | - | - | - |
| 3,421 | 1,465 | - | 5475 | Vehicle Repair & Maint | - | - | - |
| 2,949 | 41 | - | 5479 | Other Repair & Maintenanc | - | - | - |
| 375 | 100 | - | 5492 | Registrations/Tuitions | - | - | - |
| 1,488 | 1,519 | - | 5494 | Janitorial | - | - | - |
| 131 | - | - | 5498 | Permits/Fees | - | - | - |
| 488 | 47 | - | 5499 | Other Services | - | - | - |
| **452,233** | **293,023** | **-** | | **Total - Materials and Services** | **-** | **-** | **-** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| **786,136** | **694,972** | **-** | **Program Total: 1911 - Facilities Maintenance** | **-** | **-** | **-** |
| | | | **Program:** 9711 - Operating Transfer Out | | | |
| | | | Transfers Out | | | |
| - | - | 44,000 | 5811.58 Transfer to Public Works Svcs | - | - | - |
| **-** | **-** | **44,000** | **Total - Transfers Out** | **-** | **-** | **-** |
| **-** | **-** | **44,000** | **Program Total: 9711 - Operating Transfer Out** | **-** | **-** | **-** |
| **786,136** | **694,972** | **44,000** | **Department Total: 631 - Maintenance** | **-** | **-** | **-** |
| **786,136** | **694,972** | **44,000** | **Expenditures Total** | **-** | **-** | **-** |
| **101,668** | **153,997** | **-** | **Fund Net Total: 583 - Facilities Maintenance Fu** | **-** | **-** | **-** |

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# Supporting Schedules

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# Debt Overview

## Summary of Outstanding Debt

The City of Woodburn will have approximately $48.5 million in long-term debt outstanding at the beginning of this budget reporting period.

The table below shows the outstanding balances by type, interest rate, outstanding principal amounts, and annual debt service amount:

Long-Term Debt
Estimated as of June 30, 2013

| | Interest Rates | Outstanding Principal | Principal Due FY 2013-14 | Interest Due FY 2013-14 | Total Debt Svc FY 2013-14 | Servicing Fund |
|---|---|---|---|---|---|---|
| **Voter Approved General Obligation Bonds** | | | | | | |
| Police, Series 2005 | Variable | $ 5,065,000 | $ 320,000 | $ 203,781 | $ 523,781 | GO Debt Service |
| **Other Governmental Activity Debt** | | | | | | |
| 1999 Oregon EDD | 5.01% | 155,773 | 29,663 | 7,857 | 37,520 | Street SDC |
| Subtotal, governmental activities | | 5,220,773 | 349,663 | 211,638 | 561,301 | |
| **Business Type Activity** | | | | | | |
| Series 2003 Water bond | Variable | 6,248,098 | 282,734 | 277,241 | 559,975 | Water |
| 2005 Oregon EDD | 4.21% | 2,779,912 | 182,792 | 117,034 | 299,826 | Water |
| 2005 Safe Drinking Water Revolving | 4.21% | 2,779,912 | 182,792 | 117,034 | 299,826 | Water |
| 2011 Revenue Bonds Series A | 3.0-5.0% | 24,935,000 | 2,265,153 | 1,044,559 | 3,309,712 | Sewer |
| 2011 Revenue Bonds Series B | 1.79-4.07% | 6,491,557 | - | - | - | Sewer |
| Subtotal, business type activities | | 43,234,479 | 2,913,471 | 1,555,868 | 4,469,339 | |
| Total Long Term Debt | | 48,455,252 | 3,263,134 | 1,767,506 | 5,030,640 | |

## Legal Debt Limits

Cities in Oregon have a legal debt limit on General Obligation debt equal to 3% of their True Market Value. For the City of Woodburn, this limit calculates to $55.5 million. At the beginning of this budget cycle, the City had $5.2 million in General Obligation debt. The available amount of additional debt the City can incur for FY 2013 would be $50.3 million, although it has no plans to borrow.

## Plans for Future Debt

As stated above, the City does not have any plans to incur any additional debt at this time.

# Personnel Allocation

The table below identifies budgeted wage and benefit allocations across departments or funds. This table shows only positions that are allocated across funds or departments.

| | CITY ADMIN'TR | COMMUN-ICATIONS COORD | COMMUNITY RELATIONS OFFICER | EXEC LEGAL ASS'T | CITY REC'DR | ASS'T HR DIRECT | HR DIRECT | CITY ATTORNEY | ASS'T CITY ATTORNEY | FINANCE DIRECT |
|---|---|---|---|---|---|---|---|---|---|---|
| 001 General Fund | | | | | | | | | | |
| 121 Administration | 92,886 | 44,008 | - | 28,532 | 1,790 | - | - | - | - | - |
| 131 City Recorder | - | - | - | 16,304 | 10,738 | - | 700 | 5,838 | - | - |
| 141 City Attorney | - | - | - | 36,684 | 1,790 | - | 700 | 38,922 | 23,696 | - |
| 151 Finance | - | - | - | - | - | - | 700 | - | - | 60,739 |
| 161 Human Resources | - | - | - | - | - | 5,583 | 6,999 | - | - | - |
| 181 Municipal Court | - | - | - | - | - | - | - | - | - | - |
| 211 Police | - | - | - | - | 4,474 | 5,583 | 20,996 | 15,569 | - | - |
| 311 Library | - | - | - | - | 4,474 | 5,583 | 6,999 | 3,892 | - | - |
| 421 Recreation | - | - | - | - | 1,790 | 3,350 | 6,999 | - | - | - |
| 431 Aquatics | - | - | - | - | 1,790 | 3,350 | 6,999 | - | - | - |
| 481 RSVP | - | - | 39,741 | - | - | - | - | - | - | - |
| 499 Commun Svcs Admin | - | - | 31,793 | - | 1,790 | 3,350 | 6,999 | 13,623 | - | - |
| 511 Planning | - | - | - | - | 1,790 | 1,117 | 1,400 | 19,461 | 53,317 | - |
| 631 Maintenance | - | - | - | - | - | 2,233 | 2,799 | - | - | - |
| General Fund Wages & Ben | 92,886 | 44,008 | 71,534 | 81,519 | 30,423 | 30,146 | 62,288 | 97,304 | 77,013 | 60,739 |
| 110 Transit Fund | 4,128 | - | - | - | 895 | 5,583 | 5,599 | - | - | - |
| 123 Building Inspection Fund | 2,064 | - | - | - | - | 1,117 | - | 1,946 | 2,370 | - |
| 137 Housing Rehab Fund | 2,064 | - | - | - | - | - | - | - | - | - |
| 140 Street Fund | 6,192 | 8,802 | - | - | 3,579 | 5,583 | 6,999 | 13,623 | - | 8,436 |
| 470 Water Fund | 41,283 | 17,603 | - | - | 10,738 | 20,098 | 25,895 | 38,922 | 18,957 | 33,744 |
| 472 Sewer Fund | - | - | - | - | - | - | - | - | - | - |
| 621 Sewer | 41,283 | 17,603 | - | - | 10,738 | 20,098 | 25,195 | 38,922 | 18,957 | 33,744 |
| 631 Maintenance | - | - | - | - | - | - | - | - | - | - |
| 641 Surface Water/Collect | 10,321 | - | - | - | 3,579 | 4,466 | 6,999 | 3,892 | - | 6,749 |
| 568 Information Services | - | - | - | - | - | - | - | - | - | 16,872 |
| 581 Insurance Fund | - | - | - | - | 29,529 | 22,331 | - | - | - | - |
| 582 Public Works Services | - | - | - | - | - | 2,233 | 6,999 | - | - | - |
| 720 Urban Renewal Fund | 6,192 | - | 7,948 | - | - | - | - | - | 1,185 | 8,436 |
| Other Funds Wages & Ben | 113,527 | 44,008 | 7,948 | - | 59,057 | 81,507 | 77,685 | 97,304 | 41,469 | 107,981 |
| All Funds Wages & Ben | 206,412 | 88,017 | 79,482 | 81,519 | 89,481 | 111,653 | 139,973 | 194,608 | 118,482 | 168,720 |

| INFO SYSTEMS TECH | ACCTG CLERK III | ACCTG CLERK II | ACCTG CLERK II | BUDGET & FIN ANALYST | ACCTG MRG | ADMIN ASS'T | ADMIN ASS'T | CLERK III | CLERK III | CLERK III | ECONOMIC & DEVLP SERV DIRECT | ASSOCIATE PLANNER | COMMUNITY SVCS DIRECT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | 13,909 | 12,922 | - | 23,358 | 35,861 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 12,600 | - | - | 6,830 | - | - | - | - | - |
| 34,291 | 6,322 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | 3,161 | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | 16,165 |
| - | 3,161 | 3,077 | - | - | - | - | - | 10,245 | - | - | - | - | 121,234 |
| - | 3,161 | 615 | - | - | - | - | 52,673 | - | - | - | 94,631 | 84,549 | - |
| - | - | - | - | - | - | 1,683 | - | - | 25,950 | - | - | - | - |
| 34,291 | 29,715 | 16,614 | - | 23,358 | 48,461 | 1,683 | 52,673 | 17,075 | 25,950 | - | 94,631 | 84,549 | 137,399 |
| - | 3,161 | 3,077 | - | 3,893 | - | - | - | - | - | - | - | - | 24,247 |
| - | - | - | - | - | - | - | 22,574 | - | - | - | 20,503 | 6,364 | - |
| - | 632 | - | - | - | - | - | - | - | - | - | 11,040 | - | - |
| - | 2,529 | 1,846 | - | 3,893 | 4,846 | 31,969 | - | - | 25,950 | 2,808 | - | - | - |
| - | 9,483 | 15,384 | 35,136 | 15,572 | 19,384 | 16,826 | - | 27,320 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | 9,483 | 18,461 | 35,136 | 15,572 | 21,323 | 31,969 | - | 23,905 | - | 53,355 | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | 1,897 | 3,077 | - | - | 2,908 | - | - | - | - | - | - | - | - |
| 34,291 | - | - | - | 3,893 | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 3,893 | - | - | - | - | - | - | - | - | - |
| - | 6,322 | 3,077 | - | 7,786 | - | 1,683 | - | - | 26,736 | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | 31,544 | - | - |
| 34,291 | 33,508 | 44,921 | 70,272 | 54,503 | 48,461 | 82,447 | 22,574 | 51,226 | 52,686 | 56,163 | 63,087 | 6,364 | 24,247 |
| 68,582 | 63,223 | 61,535 | 70,272 | 77,861 | 96,922 | 84,129 | 75,247 | 68,301 | 78,636 | 56,163 | 157,718 | 90,913 | 161,645 |

Table continued on the following page.

## Personnel Allocation - Continued

| | PUBLIC WORKS DIRECT | WATER RES'RCE MGR | SENIOR MGMT ANALYST | CAD / GIS TECH | STR & SWR LN MAINT SUPRV | SEWER LINE MAINT TECH | UTIL WRKER II | UTIL WRKER II | UTIL WRKER II | UTIL WRKER II | GROUNDS MAINT SUPRV | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 General Fund | | | | | | | | | | | | |
| 121 Administration | - | - | - | - | - | - | - | - | - | - | - | 167,215 |
| 131 City Recorder | - | - | - | - | - | - | - | - | - | - | - | 33,580 |
| 141 City Attorney | - | - | - | - | - | - | - | - | - | - | - | 101,791 |
| 151 Finance | - | - | - | - | - | - | - | - | - | - | - | 147,490 |
| 161 Human Resources | - | - | - | - | - | - | - | - | - | - | - | 12,581 |
| 181 Municipal Court | - | - | - | - | - | - | - | - | - | - | - | 19,430 |
| 211 Police | - | - | - | - | - | - | - | - | - | - | - | 87,235 |
| 311 Library | - | - | - | - | - | - | - | - | - | - | - | 24,109 |
| 421 Recreation | - | - | - | - | - | - | - | - | - | - | - | 12,138 |
| 431 Aquatics | - | - | - | - | - | - | - | - | - | - | - | 12,138 |
| 481 RSVP | - | - | - | - | - | - | - | - | - | - | - | 55,906 |
| 499 Commun Svcs Admin | - | - | - | - | - | - | - | - | - | - | - | 195,270 |
| 511 Planning | - | - | - | - | - | - | - | - | - | - | - | 312,713 |
| 631 Maintenance | 3,270 | - | - | 4,180 | - | - | - | - | - | - | 57,870 | 97,985 |
| General Fund Wages & Ben | 3,270 | - | - | 4,180 | - | - | - | - | - | - | 57,870 | 1,279,581 |
| | | | | | | | | | | | | - |
| 110 Transit Fund | - | - | - | - | - | - | - | - | - | - | - | 50,582 |
| 123 Building Inspection Fund | - | - | - | - | - | - | - | - | - | - | - | 56,938 |
| 137 Housing Rehab Fund | - | - | - | - | - | - | - | - | - | - | - | 13,737 |
| 140 Street Fund | 52,327 | 6,844 | 41,356 | 20,899 | 5,451 | - | - | - | 26,543 | - | - | 280,473 |
| 470 Water Fund | 52,327 | 41,062 | 41,356 | 29,258 | - | - | - | - | 16,509 | - | - | 526,856 |
| 472 Sewer Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| 621 Sewer | 52,327 | 41,062 | 20,678 | 29,258 | - | - | - | - | 10,358 | - | - | 569,427 |
| 631 Maintenance | - | 20,531 | - | - | 49,058 | 62,480 | 33,965 | 34,295 | 11,329 | 29,379 | - | 241,038 |
| 641 Surface Water/Collect | - | 20,531 | - | - | 49,058 | 20,827 | 33,965 | 34,295 | - | 29,379 | - | 231,942 |
| 568 Information Services | - | - | - | - | - | - | - | - | - | - | - | 55,056 |
| 581 Insurance Fund | - | - | - | - | - | - | - | - | - | - | - | 55,752 |
| 582 Public Works Services | 3,270 | 6,844 | - | - | 5,451 | - | - | - | - | - | 38,580 | 108,981 |
| 720 Urban Renewal Fund | - | - | - | - | - | - | - | - | - | - | | 55,305 |
| | | | | | | | | | | | | - |
| Other Funds Wages & Ben | 160,250 | 136,874 | 103,389 | 79,415 | 109,019 | 83,307 | 67,929 | 68,590 | 64,740 | 58,758 | 38,580 | 2,246,087 |
| | | | | | | | | | | | | - |
| All Funds Wages & Ben | 163,520 | 136,874 | 103,389 | 83,595 | 109,019 | 83,307 | 67,929 | 68,590 | 64,740 | 58,758 | 96,451 | 3,525,667 |

## FTE Detail by Supervising Department

This table shows detail of FTE Summary by Supervising Department on page 28. FTE counts in these tables are assigned to the department that supervises the position. For cost allocations of positions see Personnel Allocation. Since supervision and cost allocation are different methods of assigning FTE to departments the numbers will not be equivalent.

The budget for FY 2013-14 eliminated the RSVP Coordinator .5 position, moved a full-time public works employee from Garage to Street, and increased a Building Inspector from .5 to 1 FTE. There were some other adjustments in hours throughout part-time positions.

| | FTE Counts | | | | |
|---|---|---|---|---|---|
| | Actual | | | | Budget |
| **Department and Position** | **FY 2009-10** | **FY 2010-11** | **FY 2011-12** | **FY 2012-13** | **FY 2013-14** |
| **City Administrator** | | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Administrator | 1.00 | - | - | - | - |
| Executive Legal Assistant | 1.00 | 0.40 | 0.40 | 0.40 | 0.35 |
| Human Resources Director | 1.00 | - | - | - | - |
| Communications Coordinator | - | - | - | 1.00 | 1.00 |
| **Total City Administrator** | **4.00** | **1.40** | **1.40** | **2.40** | **2.35** |
| **City Attorney** | | | | | |
| City Attorney | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Attorney | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Legal Assistant | - | 0.60 | 0.60 | 0.60 | 0.45 |
| **Total City Attorney** | **2.00** | **2.60** | **2.60** | **2.60** | **2.45** |
| **City Recorder** | | | | | |
| City Recorder | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Specialist | 0.40 | - | - | - | - |
| Executive Legal Assistant | 0.25 | 0.25 | 0.25 | 0.10 | 0.20 |
| **Total City Recorder** | **1.65** | **1.25** | **1.25** | **1.10** | **1.20** |
| **Community Development** | | | | | |
| **Planning** | | | | | |
| Administrative Assistant | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Economic & Development Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner | 1.00 | - | - | - | - |
| **Building** | | | | | |
| Administrative Assistant | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | | | | 0.50 | 1.00 |
| **Total Community Development** | **5.00** | **4.00** | **4.00** | **4.50** | **5.00** |

FTE Detail by Supervising Department – Continued

| Department and Position | FTE Counts | | | | |
|---|---|---|---|---|---|
| | Actual | | | | Budget |
| | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 |
| **Community Services** | | | | | |
| RSVP Coordinator | 1.00 | 1.00 | 1.00 | 0.50 | - |
| Librarian | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Library Assistant | 3.00 | 5.00 | 4.00 | 1.00 | 1.00 |
| Library Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Associate | - | 1.00 | 1.00 | - | 1.00 |
| Library Program Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Aquatics Manager | 1.00 | - | 1.00 | 1.00 | 1.00 |
| Aquatics Coordinator | 1.00 | - | - | - | - |
| Program Coordinator - Weed & Seed | 1.00 | 1.00 | 1.00 | - | - |
| Community Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Relations Officer | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Bus Driver | - | - | - | 1.00 | 1.00 |
| Clerk II | - | - | - | 1.00 | 1.00 |
| Transit Operation Supervisor | - | - | - | 1.00 | 1.00 |
| Bus Driver - Part Time | - | - | - | 2.49 | 2.92 |
| Part-time Employee(s) | 27.10 | 24.10 | 21.06 | 15.52 | 18.35 |
| **Total Community Services** | **40.10** | **39.10** | **36.06** | **30.51** | **33.27** |
| **Human Resources** | | | | | |
| Human Resources Director | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Human Resources Director | - | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total Human Resources** | **-** | **2.00** | **2.00** | **2.00** | **2.00** |
| **Finance/Information Services/Muni Court** | | | | | |
| Accounting Clerk II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Accounting Clerk III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Clerk II | 1.00 | 0.50 | 0.50 | - | - |
| Clerk III | - | - | - | 1.00 | 1.00 |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Manager | - | - | - | - | 1.00 |
| Senior Accountant | - | 1.00 | 1.00 | 1.00 | - |
| Budget & Finance Analyst | - | - | - | - | 1.00 |
| Part-time Employee(s) | 0.60 | 0.40 | - | - | 0.40 |
| Information Services Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Systems Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| IS Specialist/Network Administrator | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Municipal Court Clerk | 2.00 | 1.50 | 2.00 | 2.00 | 1.00 |
| Municipal Court Judge | 0.25 | 0.10 | 0.10 | 0.10 | 0.06 |
| **Total Finance/Info Svcs/Muni Court** | **11.85** | **11.50** | **11.60** | **12.10** | **12.46** |

| Department and Position | FTE Counts | | | | |
|---|---|---|---|---|---|
| | Actual | | | | Budget |
| | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 |
| **Police** | | | | | |
| Code Enforcement Officer | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Evidence Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 |
| Police Captain | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Officer | 28.00 | 25.00 | 25.00 | 24.00 | 23.00 |
| Police Sergeant | 4.00 | 4.00 | 4.00 | 5.00 | 6.00 |
| Police Records Clerk | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Police Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Background Investigator | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 |
| Part Time Employees (Bailiffs) | - | 0.50 | 0.50 | 0.50 | 0.09 |
| **Total Police** | **41.02** | **40.52** | **40.52** | **40.02** | **39.61** |
| **Public Works** | | | | | |
| **Surface/Water Collections** | | | | | |
| Sewer Line Maintenance Tech | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Worker II | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Wastewater Assistant Superintendent | 1.00 | 1.00 | 1.00 | - | - |
| Collection Supervisor | - | - | - | 1.00 | 1.00 |
| **Total Surface/Water Collections** | **3.00** | **5.00** | **5.00** | **5.00** | **5.00** |
| **Water** | | | | | |
| Clerk II | - | - | 1.00 | 1.00 | 1.00 |
| Utility Worker I | 1.00 | 1.00 | 1.00 | - | - |
| Utility Worker II | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Utility Worker III | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Water Operator I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Operator II | 1.00 | 1.00 | 1.00 | - | - |
| Water Maintenance Tech | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Treatment Supervisor/Water Operator III | - | - | - | 1.00 | 1.00 |
| **Total Water** | **8.00** | **10.00** | **11.00** | **10.00** | **10.00** |
| **Sewer** | | | | | |
| Clerk II | - | 1.00 | 1.00 | 1.00 | 1.00 |
| Industrial Waste Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Laboratory Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Worker II | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 |
| Wastewater Maintenance Technician | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Wastewater Operator I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Operator II | - | - | - | 1.00 | 1.00 |
| Wastewater Operator III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Wastewater Supervisor | - | - | - | 1.00 | 1.00 |
| **Total Sewer** | **8.00** | **9.00** | **9.00** | **11.00** | **11.00** |
| **Street** | | | | | |
| Clerk III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - | - |
| Maintenance/Support Division Manager | 1.00 | 1.00 | 1.00 | - | - |
| Street & Sewer Line Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - | - |
| Utility Worker I | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Utility Worker II | 2.00 | 2.00 | 3.00 | 1.00 | 2.00 |
| **Total Street** | **8.00** | **8.00** | **9.00** | **4.00** | **5.00** |

FTE Detail by Supervising Department – Continued

| Department and Position | FTE Counts | | | | |
|---|---|---|---|---|---|
| | Actual | | | | Budget |
| | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 |
| **Facilities Maintenance** | | | | | |
| Custodian | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Facility Maintenance Tech | 1.00 | 1.00 | 1.00 | - | - |
| **Total Facilities Maintenance** | **3.00** | **4.00** | **4.00** | **3.00** | **3.00** |
| **Garage** | | | | | |
| Mechanic | - | - | 1.00 | 1.00 | 1.00 |
| Garage Assistant (Utility Worker II) | - | - | - | 1.00 | - |
| **Total Garage** | **-** | **-** | **1.00** | **2.00** | **1.00** |
| **Transit** | | | | | |
| Bus Driver | 2.00 | 2.00 | 2.00 | - | - |
| Transit Manager | - | 1.00 | 1.00 | - | - |
| Transit Operation Supervisor | 1.00 | 1.00 | 1.00 | - | - |
| Bus Driver - Part Time | 9.14 | 2.14 | 3.86 | - | - |
| **Total Transit** | **12.14** | **6.14** | **7.86** | **-** | **-** |
| **Parks Maintenance** | | | | | |
| Custodian | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Grounds Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Worker I | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| Utility Worker II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total Parks Maintenance** | **5.00** | **5.00** | **4.00** | **4.00** | **4.00** |
| **Public Works Administration** | | | | | |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| C.E. Engineering Tech III | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| C.E. Technician II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| C.E. Technician I | - | - | - | 1.00 | - |
| CAD/GIS Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Engineer | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Construction Inspector/CUE. Technician | - | - | - | 1.00 | - |
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Engineering Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Resource Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Intern | - | 1.00 | 1.00 | - | - |
| **Total Public Works Administration** | **10.00** | **11.00** | **11.00** | **11.00** | **10.00** |
| **Total Public Works** | **57.14** | **58.14** | **61.86** | **50.00** | **49.00** |
| **Total FTE** | **162.76** | **160.51** | **161.29** | **145.23** | **147.34** |

## Budgeted Transfers

The table above shows a summary of all fund transfers budgeted for FY 2013-14. The purpose of each transfer is included in the individual fund discussions throughout this document

| | | Transfers In | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fund | General Fund 001 | Transit Fund 110 | Building Inspect Fund 123 | Street Fund 140 | Street & Storm Cap Const Fund 363 | Street SDC Fund 376 | Water Cap Const Fund 466 | Info Services Fund 586 | Equip Replace Fund 591 | Total |
| Transfers Out | General Fund 001 | | 116,000 | | 130,000 | | 25,887 | 25,887 | 187,000 | | 484,774 |
| | Housing Rehab Fund 137 | 200,000 | | | | | | | | | 200,000 |
| | Street Fund 140 | | | | | 1,139,600 | | | | 30,000 | 1,169,600 |
| | General Cap Const Fund 358 | | 20,000 | | | | | | | | 20,000 |
| | Storm SDC Fund 377 | | | | | 25,000 | | | | | 25,000 |
| | Water Cap Const Fund 466 | | | 65,000 | | | | | | | 65,000 |
| | Water Fund 470 | | | | | | 6,667 | 21,441 | | 10,000 | 38,108 |
| | Sewer Fund 472 | | | | 90,000 | | 6,667 | 6,667 | | 70,259 | 173,593 |
| | Water SDC Fund 474 | | | | | | | 40,000 | | | 40,000 |
| | Public Works Svcs Fund 582 | | | | | | | | | 5,000 | 5,000 |
| | Equip Replace Fund 591 | | 18,294 | | | | | | | | 18,294 |
| | **Total** | 200,000 | 154,294 | 65,000 | 220,000 | 1,164,600 | 39,221 | 93,995 | 187,000 | 115,259 | 2,239,369 |

In addition to construction project and subsidy transfers there are two inter-fund loans included in the budgeted transfers.

The $65,000 transfer from the Water Cap Const Fund is an inter-fund loan that is budgeted, but may not be needed during the year.

The other inter-fund loan involves five different funds. The loan is a seven year loan with an original amount of $512,000, half of which was loaned from the Street SDC Fund and the other half from the Water Cap Construction Fund to finance the City's accounting and utility billing system. The borrowing funds were the General Fund, Water Fund, and the Sewer Fund. The final loan payments are due in FY 2017-2018. In prior years these loans were not clearly identified in transfers. The shaded area in the table highlights this transaction, but also includes a few other transfers.

# Capital Construction Projects

The City budgets its major construction projects within the public works funds. Projects are generally large dollar amounts ($5,000 minimum), nonrecurring and have a useful life of many years. Due to current economic conditions, many projects are being deferred. The following tables show the costs of projects the City has identified as key at this time.

## Current Year Projects

The table below provides the capital project detail for FY 2013-14.

| Project Description | Project Type | Project Number | General Cap Const Fund 358 | Street & Storm Cap Const Fund 363 | Sewer Cap Const Fund 465 | Water Cap Const Fund 466 | Street SDC Fund 376 | FY 2013-14 Total |
|---|---|---|---|---|---|---|---|---|
| Misc. Wetland Mitigation | Storm Drain Construction | 63020.0000 | | 25,000 | | | | 25,000 |
| Misc. System Improvements | Storm Drain Construction | 63017.0000 | | 25,000 | | | | 25,000 |
| Cleveland Street, Add Manholes to City Hall | Storm Drain Construction | 63017.0004 | | 33,000 | | | | 33,000 |
| Storm Culvert Improve - Willamette RR @ Cleveland | Storm Drain Construction | 63034.0000 | | 46,000 | | | | 46,000 |
| I-5 Interchange Project Storm Drain Relocation Work | Storm Drain Construction | 62011.0004 | | 50,000 | | | | 50,000 |
| Wyffels Park Stream Restoration Project | Storm Drain Construction | 63001.0003 | | | 230,000 | | | 230,000 |
| Safety Sidewalk Construction/ADA | Street Improve: Major Upgrades | 64005.0002 | | 25,000 | | | | 25,000 |
| Misc. Roadway Improvements | Street Improve: Major Upgrades | 69014.0003 | | 25,000 | | | | 25,000 |
| Country Club Ct Improvements | Street Improve: Major Upgrades | 61029.0001 | | 45,000 | | | | 45,000 |
| Front Street-Bulldog Pedestrian Improv. | Street Improve: Major Upgrades | 61002.0007 | | 175,000 | | | | 175,000 |
| Hwy 99E/Young Street Utility Upgrades | Street Improve: Major Upgrades | 62028.0004 | | 17,600 | 79,200 | 79,200 | | 176,000 |
| Photo Red Light | Street Improve: State Roadway Sys | 69023.0003 | | 20,000 | | | | 20,000 |
| Local Traffic Management | Street Improve: State Roadway Sys | 62011.0010 | | | | | 50,000 | 50,000 |
| I-5 Interchange Tree Removal & Fence Install-New | Street Improve: State Roadway Sys | 62011.0012 | | | | | 125,000 | 125,000 |
| Street Resurfacing-3/4" to 1" Lift | Street Restoration: Fair Streets | 62026.2014 | | 275,000 | | | | 275,000 |
| Street Resurfacing-1 1/2" Lift | Street Restoration: Poor Streets | 62026.2014 | | 125,000 | | | | 125,000 |
| Ogle Street, Cleveland to Boones Ferry | Street Resurfacing: Gravel Streets | 62010.0000 | | 293,000 | | | | 293,000 |
| Raise MH along Mill Creek | Wastewater: Collect Sys Const | 82012.0003 | | | 43,500 | | | 43,500 |
| Mill Creek PS Project - Phase 1 | Wastewater: Collect Sys Const | 82004.0007 | | | 50,000 | | | 50,000 |
| Pump Station Upgrades (Reliability) | Wastewater: Collect Sys Const | 82004.0006 | | | 75,000 | | | 75,000 |
| Replacement Costs-Collection System Piping | Wastewater: Collect Sys Const | 82035.0000 | | | 200,000 | | | 200,000 |
| HWY 214, I-5 Interchange Sanitary Sewer Relocations | Wastewater: Collect Sys Const | 62011.0004 | | | 292,500 | | 292,500 | 585,000 |
| I-5 Pump Lift Station PM Service | Wastewater: Treatment Plant | 82021.0005 | | | 40,000 | | | 40,000 |
| LS Alarm/Power & Control Upgrade | Wastewater: Treatment Plant | 82022.0000 | | | 50,000 | | | 50,000 |
| Poplar Tree Harvest, Replant, and Drainage | Wastewater: Treatment Plant | 81010.0000 | | | 75,000 | | | 75,000 |
| Biosolids Program | Wastewater: Treatment Plant | 81028.0000 | | | 500,000 | | | 500,000 |
| POTW Phase 2A/Natural Treatment System | Wastewater: Treatment Plant | 81026.0000 | | | 1,000,000 | | | 1,000,000 |
| Misc. System repairs/improvements | Water: Water Sys Construction | 78001.0000 | | | | 14,774 | | 14,774 |
| Misc. Capacity Improvements | Water: Water Sys Construction | 73028.0000 | | | | 40,000 | | 40,000 |
| Automatic Read Meter Replacement Program | Water: Water Sys Construction | 78002.0000 | | | | 200,000 | | 200,000 |
| Hwy. 214/ Interstate 5 Utility Relocations, widening | Water: Water Sys Construction | 62011.0004 | | | | 400,000 | 400,000 | 800,000 |
| Settlemier/Hwy 214 Grange PUE Purchase | Street Improve: Major Upgrades | 61011.0002 | | 10,000 | | | | 10,000 |
| Exterior Paint - Aquatic Center | Aquatics Projects | 41015.0014 | 12,000 | | | | | 12,000 |
| Interior Paint - Aquatic Center | Aquatics Projects | 41015.0015 | 13,000 | | | | | 13,000 |
| Library Door Closers (4) | Library Projects | 43131.0011 | 14,000 | | | | | 14,000 |
| Roof & Sally Port at City Hall | City Hall Projects | 43111.0017 | 20,000 | | | | | 20,000 |
| Total | | | 59,000 | 1,189,600 | 2,635,200 | 733,974 | 867,500 | 5,485,274 |

## Additional Costs in Future Years

The table below identifies future year costs associated with current year projects.

| Project Description | Project Number | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | Total |
|---|---|---|---|---|---|---|---|---|
| Misc. Wetland Mitigation | 63020.0000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 150,000 |
| Misc. System Improvements | 63017.0000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 150,000 |
| Safety Sidewalk Construction/ADA | 64005.0002 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 150,000 |
| Misc. System repairs/improvements | 78001.0000 | 14,774 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 214,774 |
| Misc. Capacity Improvements | 73028.0000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 240,000 |
| Pump Station Upgrades (Reliability) | 82004.0006 | 75,000 | 75,000 | 75,000 | | | | 225,000 |
| Poplar Tree Harvest, Replant, and Drainage | 81010.0000 | 75,000 | 75,000 | | | | | 150,000 |
| Street Resurfacing-3/4" to 1" Lift | 62026.2014 | 275,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 775,000 |
| Mill Creek PS Project - Phase 1 | 82004.0007 | 50,000 | 100,000 | | | | | 150,000 |
| Street Resurfacing-1 1/2" Lift | 62026.2014 | 125,000 | 150,000 | 150,000 | 150,000 | 200,000 | | 775,000 |
| Automatic Read Meter Replacement Program | 78002.0000 | 200,000 | 200,000 | 200,000 | 200,000 | | | 800,000 |
| Replacement Costs-Collection System Piping | 82035.0000 | 200,000 | 250,000 | 250,000 | 160,000 | 460,000 | 460,000 | 1,780,000 |
| Biosolids Program | 81028.0000 | 500,000 | 500,000 | 150,000 | 150,000 | | | 1,300,000 |
| POTW Phase 2A/Natural Treatment System | 81026.0000 | 1,000,000 | 6,000,000 | 5,500,000 | 400,000 | | | 12,900,000 |
| Total | | 2,629,774 | 7,605,000 | 6,580,000 | 1,315,000 | 915,000 | 715,000 | 19,759,774 |

The City also has two multi-million dollar projects that are divided into phases and not identified in the table above.

The City will spend $5.5 million for the I-5 Interchange project, as discussed in the Street SDC Fund – 376 on page 163. The City also has a significant wastewater treatment plant expansion project that will be funded with the $17 million in Sewer Cap Const Fund – 465. Both projects have uncertain project schedules and funding will be addressed through supplemental budgets when appropriate.

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# Appendices

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# Glossary

**Adopted Budget:** Financial plan that forms the basis for appropriations. Adopted by the governing body.

**Annualized Cost**: A full year's cost of an item or position. This information is often provided when the budget funds only a partial year.

**Appropriation**: Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

**Assessed Value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's minimum assessed value or real market value.

**Audit**: A review of the City's operations by an independent accounting firm to verify that the City's financial statements accurately reflect the City's financial position.

**Audit Report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

**Bond**: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Budget**: A written report showing the local government's comprehensive financial plan. It must include a balanced statement of actual revenues and expenditures during each of the last two years, or budget periods, and estimated revenues and expenditures for the current and upcoming year or budget period [ORS 294.311(4)].

**Budget Committee:** Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government.

**Budget Message:** Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body.

**Budget Officer:** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

**Budget Transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital Improvement**: A permanent major addition to the City's real property assets, including the design, construction, or purchase of land, buildings or facilities, or major renovations of same. Includes installation of new streets, storm drains, water and sewer lines, parks and other public facilities. Capital improvements have a cost of $5,000 or more and are budgeted in the Capital Outlay budget category.

**Capital Improvement Budget**: A financial plan of proposed capital improvement projects and the means of financing them for a given period of time. The City annually updates the next year's Capital Improvement Budget and the six-year Capital Improvement Plan.

**Capital Outlay**: A budget category which includes equipment having a unit cost of more than $5,000 and an estimated useful life of more than one year.

**Capital Projects Fund:** A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction.

**Community Development Block Grant (CDBG)**: Grants administered through the state providing funds for projects that benefit the public at large.

**Compression**: The Oregon Constitution limits the amount of property taxes that can be collected from each property in two categories: education and general. If taxes in either category exceed the limit for that property, the taxes are reduced or "compressed" until the limit is reached. This calculation is based on real market value of the property, not the taxable assessed value. Compression creates uncertainty in property tax revenues.

**Contingency**: Funds set aside but not appropriated or approved for use. The Council can authorized the transfer of Contingency to appropriations during the year. Such transfers are made to fund unanticipated expenditures or new programs, or to absorb unexpected revenue losses.

**Debt Service**: Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

**Debt Service Fund:** A fund established to account for payment of general long-term debt principal and interest.

**Department**: The largest organizational unit of the City.

**Department Mission Statement**: Brief description of the purpose and major responsibilities of a City department.

**Designated Reserve**: Funds specifically set aside for anticipated expenditure requirements in future years which are uncertain, such as employee salary adjustments that have not yet been determined.

**Division**: An organizational subdivision of a department.

**Encumbrance**: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

**Enterprise Fund**: A fund that generates most of its revenue from charges for services, as opposed to taxes.

**Expenditure**: The consumption of goods or services, commonly evidenced by the payment of cash.

**Fiscal Year**: A twelve-month period of time to which the Annual Budget applies. Woodburn's fiscal year is July 1 through June 30.

**FTE:** Full Time Equivalent, FTE, is a staffing measure that identifies how many full time staff are represented by a mix of part and full time employees.

**Fund**: An independent fiscal and accounting entity used to set forth the financial position and results of operations related to the specific purpose for which the fund was created.

**Fund Balance**: Net current assets (cash plus receivables less payables) at a specific point in time. The fund balance can also be defined as a measure of funds available typically at the beginning or end of a budget cycle.

**General Fund**: The City's principal operating fund, which is supported by taxes and fees which can be used for any legal government purpose.

**General Obligation Bonds**: Bonds that are issued to finance a variety of public projects such as streets and improvements and are generally repaid from tax revenue.

**Grants**: A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

**Inter-fund Loans:** Loans made by one fund to another and authorized by resolution or ordinance.

**Personnel Services**: A budget category which accounts for the salaries, wages, and overtime of employees, as well as all employer-paid fringe benefits such as health and dental insurance, retirement, and workers' compensation insurance.

**Levy:** Amount of ad valorem tax certified by a local government for the support of governmental activities.

**Local Government:** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality.

**Local Option Tax:** Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Net Working Capital:** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances.

**Non-Departmental**: Program costs that do not relate to any one department, but represent costs of a general City-wide nature.

**Objective**: The expected result or achievement of a budget activity.

**Operating Budget**: Annual appropriation of funds for ongoing program costs, including employee services, supplies, equipment, and debt service.

**Operating Revenue:** Revenue of a fund, excluding Beginning Fund Balance (Fund Balance). By focusing on Operating Revenue the trends in current year resources are evaluated.

**Ordinance**: A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision.

**Payroll expenses:** Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

**Permanent rate limit:** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit.

**Prior years' tax levies:** Taxes levied for fiscal years preceding the current one.

**Program**: An activity or group of activities performed for the purpose of providing a service or a support function.

**Property Taxes:** Ad valorem tax certified to the county assessor by a local government.

**Proposed budget:** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**Publication:** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.

**Real Market Value (RMV):** The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

**Reserve fund**: Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment.

**Resolution**: A formal order of a governing body; lower legal status than an ordinance.

**Resources**: Total amount available for appropriation during the fiscal year, including beginning fund balances, revenues, and fund transfers.

**Revenue**: An increase in net assets, commonly arising from the receipt of taxes or charges for services.

**Revenue Bonds**: Bonds issued to construct capital facilities, repaid from revenue produced by the operation of those facilities.

**SDC:** A system development charge imposed on new development to mitigate the impact of growth on City infrastructure. These fees are used to fund improvements that increase capacity of the City's utility, park or street systems.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

**Supplemental Budget:** A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax.

**Supplies & Services**: A budget category. Examples include office supplies, minor equipment, motor vehicle expense, and professional and contractual services.

**Tax on property:** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property.

**Tax Rate:** The amount of tax stated in terms of a unit of tax for each $1,000 of assessed value of taxable property.

**Tax Roll:** The official list showing the amount of taxes imposed against each taxable property.

**Tax Year:** The fiscal year from July 1 through June 30.

**Trust Fund:** A fund used to account for fiscal activities of assets held in trust by a local government.

**Unappropriated Fund Balance**: Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

The following Budget Policies & Reduction Strategy document was part of the February 25, 2013 City Council Meeting. This is an annual review process.

# City of Woodburn

## Budget Policies & Reduction Strategy

## FY 2013/14

- **SECTION 1. ANNUAL REVIEW & POLICY**

A. **Fiscal Responsibility**. Per the City Council's biannual 2011 - 2013 Adopted Goals, it will be the policy of the City of Woodburn to return the highest level (or sustain the current levels) of service with the least amount of taxpayer investment; and to plan accordingly.

B. **Balanced Budget**. The City's Budget shall be balanced. For each fund, ongoing costs are not to exceed ongoing revenues plus available fund balances used in accordance with reserve policies.

C. **Budget Process**. The annual budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Levels of service will increase or decrease based on the availability of recourses. Requests for new programs made outside the annual budget process are discouraged. New initiatives will be financed by reallocating existing City resources to the services with the highest priorities.

D. **Fiscal Recommendations**. Consistent with the administrative responsibilities outlined in the Charter, the City Administrator will make fiscal recommendations to the City Council on all measures necessary to sustain current levels of service and avoid reductions in City programs, including the consideration by the City Council of new revenue sources if this is determined to be in the best interest of the community.

E. **Budget Policies Updated Annually**. The City Council will review and adopt Fiscal Year Budget Policies on an annual basis.

F. **Yearly 5-Year Forecast**. The City Council will review and approve the 5-Year Forecast (see attached Exhibit A) on an annual basis. The forecast is an estimate of future revenues and expenses and is intended to serve as an estimate and a guideline for making sound financial decisions in the current fiscal year and budget preparation. The 5-Year Forecast and the annual Budget Policies together will constitute the City's Annual Financial Plan.

G. **Policy Direction**. Consistent with their policy making role outlined in the Woodburn City Charter, the City Council is responsible for providing policy direction to determine the City's overall fiscal policy. In response to the fiscal recommendations made by the City Administrator, the City Council shall consider all measures necessary to sustain current levels of service and avoid reductions in City programs, including consideration by the City Council of new revenue sources if this is determined to be in the best interest of the community.

H. **Budget**. Under the Woodburn City Charter, the City Administrator serves as Woodburn's Budget Officer. The Finance Director assists the City Administrator with preparation and presentation of the annual budget, budget administration and the day-to-day finance operations. The Budget Officer is responsible for the administration of the annual budget and may approve or disapprove the expenditures contained in the adopted budget if deemed in the best financial interest of the City.

I. **Budget Administration**. As authorized by the City Charter, the City Administrator is responsible for taking actions necessary to keep expenditures within anticipated revenues, including initiating layoffs, re-organizations, downsizing, program reductions and adjustments to service levels. The City Administrator will keep the City Council informed as to any steps taken to reduce expenditures and, whenever possible, the Council will review the decisions and consider options during a mid-year budget review.

J. **Budget Changes After Adoption**. From time to time, unforeseen circumstances require department managers to reallocate resources to address current conditions, opportunities, and challenges. Most of these changes do not rise to the appropriation level which would require City Council action. When they do, City Council authorization will be requested. In addition, use of funds designated as reserved for contingencies must always be authorized by City Council.

For the more routine and ordinary adjustments, the City Administrator will be responsible for authorizing budget adjustments between categories (Personnel Services, Materials & Services, Capital Outlay, &Transfers) in funds with program budgets (General Fund, Public Works Services). Adjustments within the budget categories (for all funds) will be at the discretion of the Department head, so long as the total category budget is not altered.

- Appropriation Level: Program (General Fund, Public Works Services)

| **Changes to:** | **Requires Authorization from:** |
|---|---|
| Program Budget | City Council |
| Category Budget | City Administrator |
| Line Item Budget | Department Head |

- Appropriation Level: Category (All other Funds)

| **Changes to:** | **Requires Authorization from:** |
|---|---|
| Category Budget | City Council |
| Line Item Budget | Department Head |

- **SECTION 2. DISCRETIONARY & DEDICATED RESOURCES**

A. **Recognizing Financial Limits**. Woodburn will make a distinction between two different types of services; 1) those that are funded primarily from City discretionary resources and; 2) those that are funded primarily from dedicated resources.

B. **Discretionary Resources**. The General Fund is the fund that collects discretionary resources to provide discretionary programs and services as recommended by the Budget Officer and approved as part of the City's cycle. The City will continue to fund these programs primarily from General Fund discretionary

resources. These include police, park and recreation, economic development, land use financial services and other programs.

C. **Dedicated Resources**. Dedicated services (e.g., fees, grants, utility revenues, etc.) are traditional City services that are provided primarily with dedicated funds. Dedicated resources are subject to restrictions via state and federal law, grant agreements and contracts, City policy and ordinances. Frequently, these resources will be state or federal programs that the City administers locally, such as public safety programs or transportation grants. The City will fund these programs (i.e. speed and safety belt enforcement, etc.) primarily from dedicated resources.

- **SECTION 3. GENERAL FUND BUDGET (DISCRETIONARY)**

A. **Annual Budget Goal**. The goal shall be to prepare a budget that maintains existing high priority programs supported by the General Fund while at the same time seeking savings wherever possible. Funding for lower priority programs will be reduced or eliminated to ensure that expenditures remain in balance with resources.

B. **General Fund Emphasis**. The highest priority shall be to conserve General Fund discretionary resources to fund high priority programs as defined by the City Council and City Administrator.

C. **Maximize City Council's Discretion**. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Council as much flexibility as possible in allocating resources to local priorities.

D. **New Revenues**. In order to sustain current levels of service, avoid reductions in public safety programs or increase services needed to meet community demands, the City Council may consider new discretionary revenues if it is determined to be in the best interest of the community.

E. **Use of Dedicated Funding Sources**. Whenever legally possible, funding responsibility for existing programs or activities should be transferred to appropriate dedicated funding sources, freeing up scarce discretionary resources to fund City Council priorities.

F. **Cost Efficiency**. Staff will prepare fiscally conservative budgets and will seek savings wherever a balance between cost efficiency and the quality of public service can be achieved.

G. **Materials & Services**. Departments are to prepare "base budgets" with a goal of holding General Fund or other discretionary resources for materials and services expenditures to no more than FY 2012/2013 budget levels.

H. **No General Fund Street Maintenance Support**. No discretionary General Fund revenues will be used to support street maintenance activities. General Fund street lighting transfers are exempted from this policy. The current transfer from the General Fund for street lighting will be maintained as long as it is fiscally viable. The transfer will be reviewed as approved each fiscal year as part of the budget process.

I. **Revenue Estimates**. Departments should budget for revenues based on the best information available during the budget process. If additional information becomes available during the budget process, it should be provided to the Finance Director's Office. Accuracy in revenue/expenditure estimates is critical. New revenue estimates should be based on the best information available. Subsequent annual estimates should also take into consideration the actual receipts from the previous year.

J. **Pursuit of New Departmental Revenues**. Departments shall pursue revenue sources to the fullest extent possible for all services as well as total cost identification (including indirect costs) for fee setting

purposes, grants or other funding opportunities. Any new revenue sources should be used to offset the cost of existing staff and programs, rather than funding new staff or programs. Fee schedules will be reviewed annually to ensure costs are recovered. Fee schedules will be updated as part of the annual budget process.

K. **Expenditure Reductions**. Reductions in revenues may require expenditure reductions from the "base budget" level. If reductions are required, the City Administrator will be guided by the City Council's adopted Resource Reduction Strategy.

L. **Discretionary Programs**. New discretionary programs may be included in the Proposed Budget with the prior approval by the City Administrator and if the new program is deemed a high priority activity. The impact of new or expanded programs on overhead services (information system services, financial services, building / grounds maintenance, human resource services, budget services, etc.) shall be evaluated to determine if overhead services need to be increased due to the addition of new programs.

The costs of increases in overhead services attributed to additional programs shall be included in the analysis of the total cost of new programs. Should outside funding for a program expire, the program may be terminated by the City Administrator or the City Council.

M. **Full Cost Recovery**. City staff shall make every effort to assign costs where they occur through the use of interdepartmental / interfund charges and indirect cost percentage assignments. The intent is to clearly define the actual cost of each direct service the City provides internally or externally. The first priority is the recovery of overhead costs from all funds and grant programs and through the use of the City's Indirect Cost Program/Methodology.

N. **Annual Budget Savings**. To the extent General Fund supported departments experience savings during the year (due to position vacancies, etc.) that money should not be spent. Instead it should be saved to augment the beginning fund balance for the next fiscal year except as approved by the City Administrator.

O. **Shortfall Management Contingency Reserve**. As a result of prior year General Fund reduction strategy, the City carried reduction savings forward in anticipation of projected revenue/expense shortfalls. Consequently, beginning FY 2013/14, the City will establish a Short Fall Management Contingency Reserve (SMCR) line-item. The SMCR is intended to support General Fund operational programs and not capital expenditures.

The General Fund's SMCR will be applied towards maintaining FY 2012/13 levels of General Fund services by bridging the difference between any operating expenses and revenues as deemed appropriate by the Budget Officer and City Council.

- **SECTION 4. NON-GENERAL FUND / UTILITY BUDGETS (DEDICATED)**

A. **Bottom-Line Emphasis**. For activities or programs funded primarily from non- General Fund sources, Departments are to prepare "base budgets" with a goal of holding any General Fund contribution to no more than the amount provided in the current fiscal year, subject to the availability of funds. Whenever possible, reductions in General Fund contributions should be achieved.

B. **No Backfilling**. General Fund discretionary dollars will not be used to back-fill any loss in water and/or sewer City utility revenue, state-shared or federal revenues, grants or dedicated funding programs (for further information, see the Resource Reduction Strategy).

C. **Revenue Estimates**. Departments should budget for revenues based on the best information available at the time the budgets are prepared. If additional information becomes available during the budget process, it shall be provided to the Finance Department. New revenues should be estimated based on available information the first year. Subsequent annual estimates should also take into consideration actual receipts from the previous year.

D. **Overhead Cost Allocation Charges**. All non-General Fund departments should budget the amount allocated to that department in the City's Indirect Program /Methodology.

E. **Cost Efficiency**. As with the General Fund, staff responsible for non-General Fund budgets will prepare fiscally conservative budgets and will seek savings wherever a balance between cost efficiency and the quality of public service can be achieved.

F. **Utility Revenue allocations**. It is the policy of the City of Woodburn that revenue generated by City owned utilities will be split between capital funds and operating expenses in a manner consistent with Woodburn's Capital improvement plans and operating requirements. The allocation, or split, of these revenues will be approved annually as part of the budget processes.

G. **General Fund Transfer Savings**. With the exception of required "hard-dollar" grant matches, any unused or unneeded portions of budgeted General Fund transfers to non-General Fund budgets will be returned to the General Fund at the end of the fiscal year in order to increase the General Fund ending balance.

H. **Utility Rates**. The City will maintain utility rates at a level that ensures that all debt service, operating and capital costs are adequately recovered. Capital costs identified in approved capital improvement plan will be used as the basis for forming the capital costs recovery portion of utility rates.

I. **System Development Charges**. As permissible under state law, the City will pursue the recovery of infrastructure related development cost relating to water, sewer, street, storm and parks. These costs will be delineated via a defensible methodology, which will be revised from time to time to ensure accuracy.

J. **Street SDC Minimum Reserve**. The Street SDC Fund will not be depleted below $5.26 million until after the City's contribution to the Woodburn Interchange Project has been satisfied. A Street SDC Fund balance of $4 million will be held in reserve and dedicated towards any balance outstanding on the City's contribution to the I-5 Interchange Project.

- **SECTION 5. FUND RESERVES & CONTINGENCIES**

A. **General Fund Contingencies**. At least 10% of the General Fund's operating appropriation shall be placed into the operating contingency to meet cash flow needs and with the expectation that most will not be spent and will become part of the 2012/2013 Beginning Fund Balance. The General Fund operating contingency for 2012/2013 shall be increased if carryover resources are available in accordance with recommendations provided in the City's long-term financial plan.

B. **General Fund Contingency Proportionality**. Where contingency is expended; overall reductions will be made to the General Fund to ensure the remaining contingency remains at 10% of the General Funds operating costs.

C. **Water & Sewer Fund Contingencies**. The Water and Sewer Funds will maintain annual contingencies of not less than 5%.

- **SECTION 6. GRANT APPLICATIONS (ALL FUNDS)**

A. **Approval to Pursue**. The City Administrator's approval is necessary before any employee pursues lobbying efforts on matters having budget implications, and before grant applications are submitted to the granting agency. Department Heads should advise the City Administrator before official positions are taken on matters that might have budget implications.

B. **General Fund Matching Funds**. Upon approval by the City Administrator, matching fund requirements will be presented to the City Council for final approval.

- **SECTION 7. NEW POSITIONS, PROGRAMS AND OVERTIME (ALL FUNDS)**

A. **Base Budget & New Positions**. Departments are to prepare "base budgets" with no new regular positions unless specifically authorized by the City Administrator in advance of Budget preparations. Reorganizations of departments or programs resulting in changes in staffing or positions may be considered if the change is cost neutral or a cost savings from the current costs. No position compensation or increase will be provided beyond amounts budgeted for the position.

B. **Considerations of New Positions/Programs**. Consideration of new programs and positions will occur only if the cost of the position or program is offset by non-General Fund sources legally tied to the new position or if the cost of the position is offset by new external revenues, reductions within existing funds and/or the position is required to generate those revenues. Cost estimates for new positions will include office facility space, equipment, rent, utilities, supplies, related increases in overhead services, etc.

Additional personnel or programs shall be requested only after service needs have been thoroughly documented or after it is substantiated that the new employees will result in increased revenue or enhanced operating efficiencies.

C. **Annual Overtime Budgets**. Departments will anticipate their annual overtime costs to be included in the Proposed Budget. Once the Budget is adopted, overtime costs are to be managed within adopted levels. No overtime costs can exceed budgeted levels without first obtaining the authorization of the City Administrator.

- **SECTION 8. MID-YEAR BUDGET REDUCTIONS**

A. **Revised Revenue or Expense Estimates**. If additional information concerning revenue reductions or significant expense increases becomes available after the start of 2012/13 fiscal year, it may be necessary to make budget adjustments. These adjustments will be made in accordance with the City Council's adopted Resource Reduction Strategy.

- **SECTION 9. MID-YEAR REQUESTS, GENERAL FUND CONTINGENCY (ALL FUNDS)**

A. **Non-Emergency Requests**. In those cases where a department is required to absorb an unanticipated cost beyond its control of a non-emergency nature, departmental resources must first be exhausted prior to a transfer from General Fund contingencies. Upon conducting a final financial review of departmental budgets towards the end of the year, a transfer from contingency will be made to cover unanticipated costs that could not be absorbed throughout the year.

B. **Emergency Requests**. Emergency requests during the fiscal year will be submitted to the City Administrator for recommendation and forwarded to the City Council for consideration.

- **SECTION 10. COMPENSATION & BENEFITS (ALL FUNDS)**

A. **Wage Policy**. Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefit costs. The City will have a compensation and benefit program that: 1) reflects the value of work performed by our employees, 2) compares favorably with the compensation and benefits paid for similar work in both the private and public sectors, and 3); considers the community's ability to pay. Both our employees and the public must understand the mutual respect that such a policy warrants.

B. **Health Care & PERS Costs**. Continue the City's policy on wages and salary increases which evaluates the increased cost of health insurance and PERS contributions as part of the total compensation package. It is the goal of the City to reduce annual escalations of health insurance, and other benefit costs by getting the employees to bear an equitable portion of the annual premium increases and/or selecting lower cost benefit programs.

C. **Cost of Living Adjustments (COLA)**. The City Administrator will make a recommendation either to include, or not include, a COLA for non-represented employees in the Proposed Budget. All cost of living adjustments will be approved by the Budget Committee and adopted by the City Council. COLAs or other compensation provided for in collective bargaining agreements will be provided for in the annual Proposed Budget.

D. **Step Adjustments**. Budgeted personnel services expenditures will include an amount to account for annual step adjustments for all employees who are not currently at the top of their range. Annual employee step adjustments will not exceed 5% without the expressed permission of the City Administrator.

- **SECTION 11. BUDGET CONTROLS**

A. **Legal Compliance**. The City Administrator and Finance Director will continue to review and control departmental budgets at the "expenditure category level" (such as personnel services, materials and supplies). As such, City Administrator's approval is necessary before actual or projected year-end expenditures are allowed to exceed total expenditure appropriations for each "expenditure category."

B. **Personnel Services & Benefits**. With the exception of overtime pay and temporary help accounts, which shall be developed by Department Heads with the advice of the Finance Director and the approval of the City Administrator, personnel services and benefits cost calculations will be provided by the City Administrator and the Finance Director and will be used as provided. The City Administrator and the Finance Director will also provide estimates for insurance and internal services costs. These amounts will not be altered by Department Heads.

C. **Wages & Benefit Control**. Positions not entitled to receive benefits will be managed in a manner that keeps them below mandatory benefit thresholds (such as PERS, health insurance, etc.). Positions will only be eligible for benefits if approved by the City Administrator and/or designated in Job Descriptions. All benefit costs must be anticipated and included in the annual Budget.

D. **One Time Revenues**. One-time revenues will be used only for one-time expenses.

- **SECTION 12. UN-APPROPRIATED ENDING FUND BALANCES (ALL FUNDS)**

A. **Limit Unappropriated Ending Fund Balances**. To provide the most budget flexibility during the year, limit the use of unappropriated ending fund balances to circumstances where they are required by law. Rather than use unappropriated fund balances, the goal should be to place any monies not needed for current expenditures in the relevant funds' operating contingencies.

- **SECTION 13. CAPITAL IMPROVEMENT GUIDELINES**

A. **Capital Improvement Program**. A six-year Capital improvement Program will be adopted as part of the annual budget process. It will include all projects anticipated to be initiated and/or delivered in the six-year planning period. The Capital Improvement Program will be consistent with the City's adopted Capital Improvement Master Plans. Funding availability will determine the rate at which Capital Improvement program projects are initiated or completed.

B. **Exceptions**. The City will fund dedicated programs and services with dedicated funding sources. Exceptions may be made, on a case-by-case basis, by the Budget Committee, City Council or by the City Administrator if appropriate. One criterion will be whether the City would incur more costs elsewhere as a result of the reduction.

C. **Capital Planning Consideration**. Recognizing that it does not necessarily make sense to fund current operations at the expense of long-term capital or planning programs, every effort will be made to continue capital and planning programs geared to the City's long term needs.

**D. Capital Project Authorization**. The City Council, by adopting the budget, is indicating its agreement with the Capital Improvement Plan. Because these projects can have varied beginning dates due to funding constraints, weather, staff workload, and many other factors, project expenditure approval is delegated to the City Administrator.

Individual capital project budgets will be submitted to the Finance Director to verify funds availability and budgetary compliance. The City Administrator will provide final authorization prior to project commencement. Expenditures that have traditionally required City Council approval (such as major contracts) will still be presented to City Council for approval. Changes to project budgets will require Finance Director and City Administrator approval.

- **SECTION 14. DEBT ISSUANCE (ALL FUNDS)**

A. **Debt Issuance**. The City will only issue debt in accordance with adopted Master Debt Resolutions for Sewer and Water. General Obligation debt will only be issued in compliance with state statutes. Debt will only be issued (for all fund types) when a dedicated resource is available to meet the required debt service and reserve.

B. **Interfund Transfers**. Interfund transfers are allowed if the City Council determines the transfer to be in the best interest of the City. All interfund transfers will be managed consistent with state budget law. No debt will be issued without the approval of the City Administrator and authorization of the City Council.

- **SECTION 15. ANNUAL FINANCIAL AUDIT**

A. **Annual Audit Required**. The Oregon Municipal Audit Law (ORS 297.405 – 297.555) requires a financial audit and examination be made of the accounts and financial affairs of the City at least once a year. Consistent with State law, the City of Woodburn will conduct an annual independent audit of the preceding fiscal year.

B. **Audit Standards**. Woodburn's annual financial audits will be conducted in accordance with auditing standards generally accepted in the United States. Those standards require that an independent auditor

plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

The audit will examine, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. The audit will also assess accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. The audit will contain an assessment of the City's internal financial controls and procedures and make any necessary recommendations for improvement.

C. **City Administrator & Finance Director Oversight**. The City Administrator will work with the Finance Director in designating the appropriate staff needed to prepare all needed audit work products and serve as primary staff contacts with the audit firm. The City Administrator will serve as the direct audit firm contact should the audit firm encounter any difficulty in obtaining needed information, work products, timely reports or develop concerns regarding any aspect of the audit process.

The Finance Director is responsible for ensuring that timely and accurate work products are delivered for the purposes of completing the annual audit within designated timelines. At a minimum, the City Administrator will meet with the audit firm at the beginning and conclusion of the audit process to identify issues and review any findings identified by the audit firm.

D. **Preparation of Financial Statements**. On a year-to-year basis, the City Administrator may elect to have annual financial statements prepared by City staff for the purposes of completing the annual audit. However, the City Administrator may also elect to have the audit firm prepare financial statements if deemed appropriate.

E. **Audit Deadlines & Extensions**. Per Section 15 (F), the annual audit will be presented to the City Council no later than December 31. Consistent with State law, the annual Audit will also be filed with the Oregon Secretary of State's Audit Division no later than December 31.

The presentation of the audit to the City Council and filing with the Secretary of State's Office may occur later than December 31 if an audit filing extension is granted by the Secretary of State's Office. Any and all requests for audit filing extensions must be approved in writing by both the City Administrator and the Auditor. In the event that an audit filing extension is requested and/or granted, the City Administrator will inform the City Council of the reasons for the extension request and estimated time line for completing, presenting and filing the annual audit report.

F. **Audit Presentation to City Council**. The annual audit findings will be presented to the Woodburn City Council during the first available regularly scheduled City Council meeting after the audit has been filed with the Secretary of State. The audit presentation will be conducted by a representative of the auditor or audit firm. All audits presented to the City Council must be complete and signed by a representative of the audit firm.

G. **Budget Committee Review**. A copy of the filed annual Audit will be provided to the Woodburn Budget Committee for their review and information.

- **SECTION 16. PROGRAMS**

A. **Discretionary Programs**. To the extent additional discretionary resources are available, high priority services areas will be slated for growth in discretionary support. Lower priority service areas will receive constant or decreasing discretionary support. Discretionary programs are as follows:

## Discretionary Programs

- ✓ Police Patrol & Public Safety
- ✓ Police Support Services
- ✓ Financial Services
- ✓ Legal Services
- ✓ Land Use Planning
- ✓ Economic Development
- ✓ Code Enforcement
- ✓ General Administration
- ✓ Library
- ✓ Aquatic Center
- ✓ Recreation Programming
- ✓ Parks and Park/Tree Maintenance
- ✓ Other General Fund Supported Non-Essential Program & Services
- ✓ Computer/Network transfers (capital replacements of desktop pc's and associated servers)
- ✓ Discretionary Transfers (i.e. Transit, Streets, RSVP, etc.)
- ✓ Community Services (i.e. flower baskets, TOT Grants – where permissible, etc.
- ✓ Intergovernmental Agreements that provide no direct offsetting revenues

- **SECTION 17. RESOURCE REDUCTION STRATEGY (ALL FUNDS)**

A. **Goal & Reduction Approach**. When faced with a potential reduction in resources, the City's goal is to continue to provide services in a professional, effective and efficient manner. Consequently, to the extent possible, across-the-board reductions in expenditures will be avoided.

B. **Case-by-Case Consideration**. Reductions will be made on a case-by-case basis, focusing on each individual program or service. If possible, reduction will be made proportional to the programs and services identified by the City Council.

C. **Moderation When Possible**. If, as a result of loss of a significant amount of discretionary resources, expenditure reductions become necessary, those reductions will be made in moderate case-by-case reductions in discretionary supported programs and services. These reductions will focus first on programs funded by dedicated resources and then services funded by discretionary resources.

D. **Discretionary Contributions**. If further reductions are required, any discretionary funding that supplements or supports services mostly supported with dedicated resources will be reduced or eliminated. This may apply to programs or activities expanded or started with discretionary resources within the last few years. Exceptions may be made on a case-by-case basis by the City Council.

E. **Furlough Days**. If personnel budget/salary saving are required, the City will consider a reduced work week or furlough days prior to laying off staff.

F. **Consideration List**. Discretionary funding for programs funded by discretionary resources will be reduced or eliminated as needed. Legal restrictions or the City's ability to maintain minimal service levels will be considered. City service area priorities are:

## Consideration List

- ✓ Intergovernmental Agreements that provide no direct offsetting revenues
- ✓ Community Services (i.e. flower baskets, TOT Grants – where permissible, etc.)

- ✓ Discretionary Transfers (i.e. Transit, Streets, RSVP, etc.)
- ✓ Computer/Network transfers (capital replacements of desktop pc's and associated servers)
- ✓ Other General Fund Supported Non-Essential Program & Services
- ✓ Parks and Park/Tree Maintenance
- ✓ Recreation Programming
- ✓ Aquatic Center
- ✓ Library
- ✓ General Administration
- ✓ Code Enforcement
- ✓ Economic Development
- ✓ Land Use Planning
- ✓ Legal Services
- ✓ Financial Services
- ✓ Police Support Services
- ✓ Police Patrol & Public Safety

G. **Indirect Costs**. The City's overhead programs will not be prioritized, but will be sized to the need and size of the overall organization. Generally, wherever possible, the City's goal is to make fee-supported programs self-sufficient. This includes recovering those programs' appropriate share of the City's overhead costs. If reductions occur, then indirect costs will be sized to the needs and size of the rest of the organization.

H. **Dedicated Funding for Programs**. Where legally possible, the City will consider using dedicated resources to fund high priority programs related to the purpose for which the dedicated funds are received.

# The City of Woodburn

## Forecast 2013-2017

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# Introduction

## City of Woodburn Background

The City of Woodburn is located in Marion County, Oregon, 18 miles northeast of the City of Salem along the I-5 corridor. Woodburn is located in Oregon's Willamette Valley which experiences a moderate climate.

Woodburn has changed significantly in population since it was first incorporated in 1899. The city originally began as a small farming and manufacturing community. Beginning in the 1960's Woodburn became a suburb of Salem and Portland with its proximity to I-5. Over the past 18 years, Woodburn has grown 74%. As of the census of 2000, there were 20,100 people residing in Woodburn. As of 2010, its population had risen to 24,080, a net rise of 19.8% over 2000, ranking it the 21st most-populated city in Oregon. The per capita income was $16,357 (compared to $26,171 for the state), and the median income for a family was $42,519 (or 14% less than the state median household income).

## Purpose of the Forecast

The 5 Year Financial Forecast takes a forward look at the City's most significant fund revenues and expenditures with the purpose of identifying financial trends, shortfalls and issues so the City can proactively address them. For the purposes of this year's financial outlook, we will strive to look at operating revenues (those revenue sources not subsidized by beginning fund balance) versus operating expenses. Future results are projected based on the City's current service levels, policies and unavoidable future impacts. This is a change from the initial forecast that included beginning fund balance as operational revenue.

The financial forecast will serve as a basis of our financial plan for our primary operational funds – which influence changes to the City's budget policy. The intent of this financial forecast is to project each operating fund's financial position under certain assumptions. The forecast then sets the stage for the upcoming budget process, aiding both the City Manager and Council in establishing priorities and allocating resources appropriately. Responsible financial stewardship is imperative to provide for the current and future needs of our community. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

## Forecast Methodology

The City of Woodburn's approach to forecasting is to apply a conservative philosophy that neither overstates revenues nor understates expenditures. Economic forecasting is not an exact science. Rather, it is dependent upon the best professional judgment of the forecaster. To enhance the accuracy of projections the City identifies factors that contribute to the changes in revenues and expenditures, such as development, inflation, interest rates and known future events that will affect operations. Of the five years of forecast, the first year primarily reflects the projected ending balance for 2012-13. The remaining four years are based on a variety of assumptions applied to the 2012-13 ending projections.
Our forecasting of operating costs embraces the concept of Status Quo. This concept assumes that the current level of service will continue for the next five years with cost changes based on inflationary increases. This provides a baseline economic estimate from which reductions or increases in service levels can be determined. To the extent certain reductions or additions are anticipated, they are noted within the Fund section of this report. Exceptions to the status quo assumption are noted at the beginning of each fund.

Because capital improvements are based on available resources, a long-term forecast is not useful for budgeting purposes. Master plans governing our long term investments in Water, Sewer, Transportation, Storm Water, and Parks have been established. Projects are prioritized based on the master plans, but are scheduled based on

available resources that due to variations in growth rates that are not readily predicted. To the extent possible, operations are funded first and remaining resources are allocated to fund capital improvements. This frequently means that improvements are delayed to achieve the matching funding source. Improvements which are too expensive to be paid from net resources are assumed to be funded via bonded debt, although in practice, this is a rare occurrence. For these reasons, capital construction funds, and the related special revenue funds are not included in this forecast.

Utilizing general ledger records and reports, audited financial statements, water and sewer master plans/rate studies, and published City budgets, each of the funds listed below will be examined to identify patterns in revenues, expenditures, and cash balances that may indicate financial instability or threats to sustainability of current operations.

# Executive Summary

This report is a combined effort of all City staff. Each department provided insight into future year operating revenues and costs. Our goal in assembling this report is to reveal trends, highlight financial issues, and provide suggestions and options. We look forward to feedback and input from the City Council and other interested parties on these issues.

Because the Fund Section provided detailed fund information, the executive summary will focus on the most significant issues facing the City. We have also included an organization chart in the appendix to aid you in understanding the City's departmental structure.

## Overview

The forecast model predicts that most operating funds will have sufficient resources to meet expenses over the five-year period. A few of the fund graphs depict a declining undesignated balance of resources. While this may seem alarming it is just an indicator. In reality, the City would not submit a proposed budget where costs exceed all available resources. The value of the forecast is that it allows us to predict where problems might occur and provides the City adequate time to take corrective action before the situation becomes a crisis.

## Economic and Demographic Assumptions

As a result of recent economic downturn and slow pace of recovery, Woodburn's population is expected to continue a slow pace of growth in the near future. Oregon as a whole is expected to grow with an annual population growth rate of 1.1 percent between 2010 and 2017. Oregon and the City of Woodburn's economic condition heavily influence the population growth. Woodburn's economy determines the ability to retain local work force as well as attract job seekers. These factors will weigh heavily upon the City's ability to continue to provide a high level service to the public.

## Issues in Coming Months

- Continued decline in property tax revenues
- Continued focus on stabilizing General Fund finances
- Fund financial structure reorganization
- Effects of legislation affecting PERS rates and insurance costs

## Issues in the Coming Year

- Evaluation of cost control measures such as contracting out and expansion of high deductible health insurance plans

- Implementation of a General Fund Right of Way charge (franchise fee on Water & Sewer utilities)

## Issues Beyond One Year

***Water***

Water expenses have met or exceeded revenue collections from operations for the last several years. The fund balance has declined from $635,000 in June 2006 but has stabilized in recent years. The Water master plan is badly out of date and is in need of update which is scheduled for 2013-14. An updated rate study will be included as part of the master plan and will address potential rate adjustments.

***General Fund***

New demands for services will need either new resources or program cuts in other areas. Currently, police coverage is 1.26 officers per 1,000 residents (recommended coverage is 1.50 per 1,000 residents). The challenge for the City will be to continue to provide a high level of service with continued flat revenues. Demand for park and recreation services are expected to continue to increase due to increases in population and put additional strain on the limited resources of the General Fund.

In addition, City Hall and Library maintenance and improvements continue to be deferred. Staff is working on recommendations to fund improvements and alleviate pressure on capital needs.

***Transit***

As the economic downturn continues it will become increasingly difficult for the General Fund to sustain its contribution to the transit fund. Historically, the General Fund has provided $151,000 annually to Transit; that support has declined to $116,000, resulting in reductions in service hours and routes. The transit operation is aggressively seeking grants to fund operations and maintain and/or increase current levels of service. New capital investments in vehicles and shelters are exclusively grant funded.

***Streets***

Due to economic conditions Street SDC revenues have remained flat and are expected to remain flat. The City has committed to provided $5.5 million to ODOT for the interchange project – of which the City has currently reserved $4 million towards this obligation. The reserve amount and flat revenues have a direct impact on the City's ability to provide for street capital projects. Additionally, the City may need to finance the remaining portion of the obligation.

## Issues for Administrative Attention

Not all of the issues that arise from the forecast need Council direction. Those listed here can be dealt with at an administrative level. The purpose of this forecast as noted previously is to point to areas of concern and allow staff and council to direct resources and focus to areas of need. This forecast is also intended to 'drive' the City's financial policies and assist in formulating need financial policies to guide staff and council in making informed decisions.

Based on 'forecasted concerns' the following 'general' financial policies are being implemented:

- Adopt policies and plans for capital asset acquisition, maintenance, replacement, and retirement.
- Develop a capital improvement plan that identifies priorities and time frames for undertaking capital projects and provides a financing plan for those projects. The plan, including both capital and related operating costs, should project at least five years into the future and should be fully integrated into the overall financial plan.
- Periodically evaluate the performance of programs and services.

- Identify cost effective opportunities where performance, efficiency and effectiveness measures can be developed and included as part of the basic budget materials and budget document.
- Monitor, measure and evaluate capital program implementation, especially for projects funded by restricted funds.
- Identify programs that should be self-sufficient.
- Review of established fees to ensure cost recovery is sufficient.
- Establish and adopt cost recovery policies for all other services with fees and charges not established by state statute. Opportunities for new fees and charges will need to be determined as part of this process.
- Continue to monitor indirect cost recovery for Internal Services Funds and evaluate the effectiveness of these charges. These indirect costs should be evaluated and updated periodically.

# General Fund

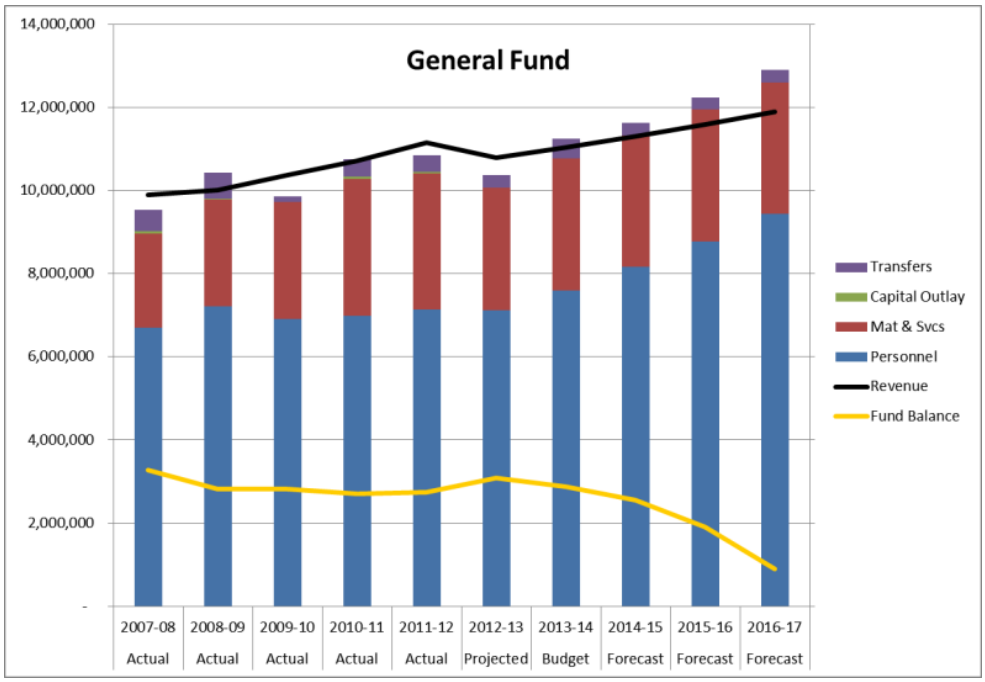
## Variances from Status Quo Assumptions

- None

## Key Assumptions

- PERS Rate Increase effective 7/1/2013
- Reduction of Transit subsidy
- Implementation of General Fund Services charge on Water & Sewer revenue

## Operating Position




Property taxes account for almost 69% of the annual resources in the General Fund. Tax growth is expected to be flat for the current year and begin to increase at a minimal rate over the forecast period. This is due to the continued slow recession recovery rate in Woodburn and the effects of compression due to depressed market values. Property taxes could increase if there are significant new developments within city limits. Franchise fees are the second largest revenue in this fund equating to 9% of total resources. Franchise fees are taxes based on the gross revenues of utilities that use the City's right-of-way. Private utilities doing business in the City of Woodburn include Portland General Electric, Northwest Natural Gas, Qwest, United Disposal, Wave Broadband, Woodburn Ambulance and others. The only way this source of revenue will increase is if the private utilities revenues derived from Woodburn residents also increase. Intergovernmental is the third largest type of revenue at 7%. This type includes state and federal grants, and state cigarette, liquor and revenue sharing. Revenue increases in the current budget period (2013-14) are due entirely to the implementation of the General Fund Services charge. Overall, revenues are projected to increase at a modest 2% rate for the forecast period.

## Capital Projects – From Operating Revenues

There are no significant capital projects to be funded by the General Fund in the forecast.

## Potential Impacts and Issues

There are potential future demands that could increase costs in this fund; however, there are no available resources for these expansions. Potential future demands are explained below.

*Parks Maintenance* – As demand continues to grow for the public's use of City parks, additional burdens are being placed on the City's General Fund to provide enhanced services. Additional staff hours are required for clean up and maintenance of these parks. With the completion of first phase of the City's Greenway project staff will be asked to maintain the trail. These potential cost increases are not included in the forecasts.

*Police Staffing* – Crime, of all types, is on the rise in Woodburn. While population continues to increase, there has not been a proportional increase in development resulting in increased tax revenues. This phenomenon places an increased burden on the demand for Police services without commensurate revenue increases.

## Funding Alternatives

As costs grow there either needs to be a corresponding reduction in other costs or new resources need to be generated. Possible new resources are presented below. Staff does not take a position for or against these options. They are presented for informational purposes.

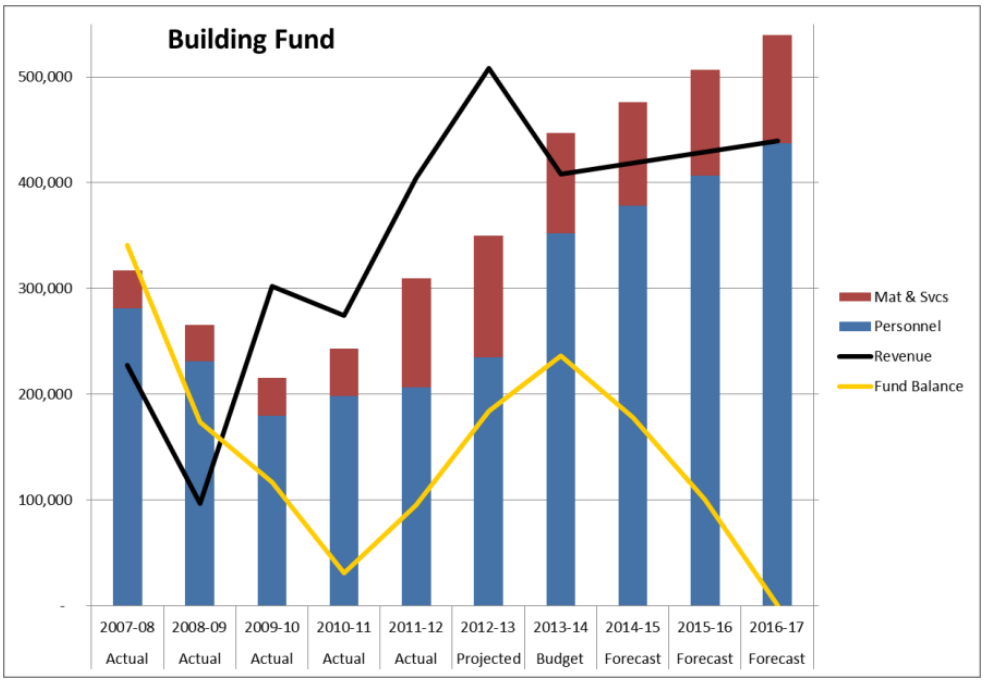
*General Fund Services Fee* – The City levies a franchise fee on private utilities for the use of the City right of way. For the first time in Fiscal 2013-14, the City will levy this franchise fee on its own utilities. A 5% General Fund Services franchise fee was approved for a 4-year period. Council will evaluate the need and effectiveness of this fee prior to the sunset date of June 30, 2017.

# Building Fund

## Variances from Status Quo Assumptions

- Permit revenues are based on slowly increasing activity, primarily in the residential housing market. We expect increased commercial development in FY 2014-15.

## Operating Position




Revenues are based upon permits issued for new development and redevelopment that historically ebb and flow. Permits are collected prior to the work being done and therefore cash balances exist to pay for services to be performed in the future. The graph depicts the effects of the current downturn in new development starts. Future revenues are based on estimates of when specific projects might begin. Costs reflect cuts and reductions already in place. Additionally, the difference between operating revenues and expenses is the use of beginning fund balance to supplement the program through FY 2010-11. This is illustrated by the steep decline in beginning fund balance beginning in FY 2008-09.

## Potential Impacts and Issues

Delays in developers submitting plans or starting construction will affect the bottom line. The City will closely monitor the actual revenues against the forecast and will take corrective action if necessary. This fund is projected to have sufficient resources to carry the program through the forecast horizon.

A return to a 'normal' level of development will necessitate a return to historic staffing levels. Restoring the additional Building Inspector/Plans Examiner and increasing hours for existing staff would add approximately $100,000 per year to the Buidling Program.

# Transit Fund

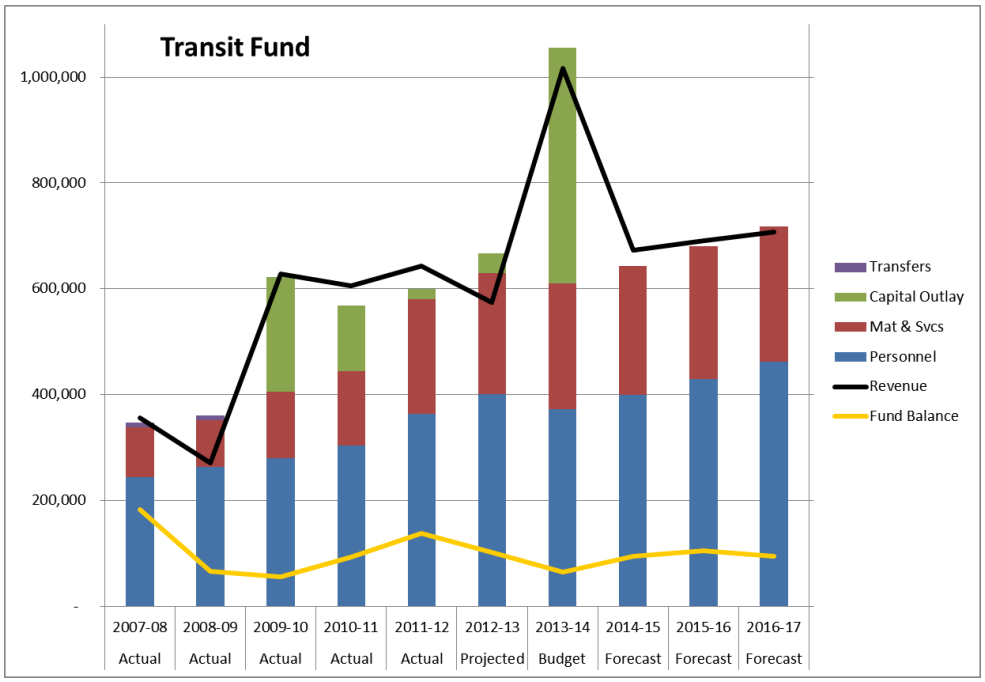
## Variances from Status Quo Assumptions

- Award of capital grants to replace one full size bus and provide for security enhancements

## Key Assumptions

- Ability to continue to obtain grant funding
- General Fund contribution remains stable for forecast period
- Fares remain consistent for forecast period
- Reorganization of Transit Program
- Maintenance of operating hours

## Operating Position




The City's Transit system provides bus operations as well as Dial-a-Ride services for disabled citizens. The Transit operation is funded by a contribution of $116,000 from the General Fund, approximately $30,000 in fare revenue with the balance made up from State and Federal grants.

The large increase in capital outlay (and revenue) for FY2013-14 is due to the receipt of a Federal Grant for a new heavy duty transit bus. This bus is expected to have a longer service life and reduced maintenance costs when compared to our current fleet of light duty buses. The City continues to monitor the availability of Federal funds for this program and manages staffing and service levels to available resources.

## Capital Projects – From Operating Revenues

Replacement of buses and vans is done as-needed and historically has occurred when grant funding is available.

## Potential Impacts and Issues

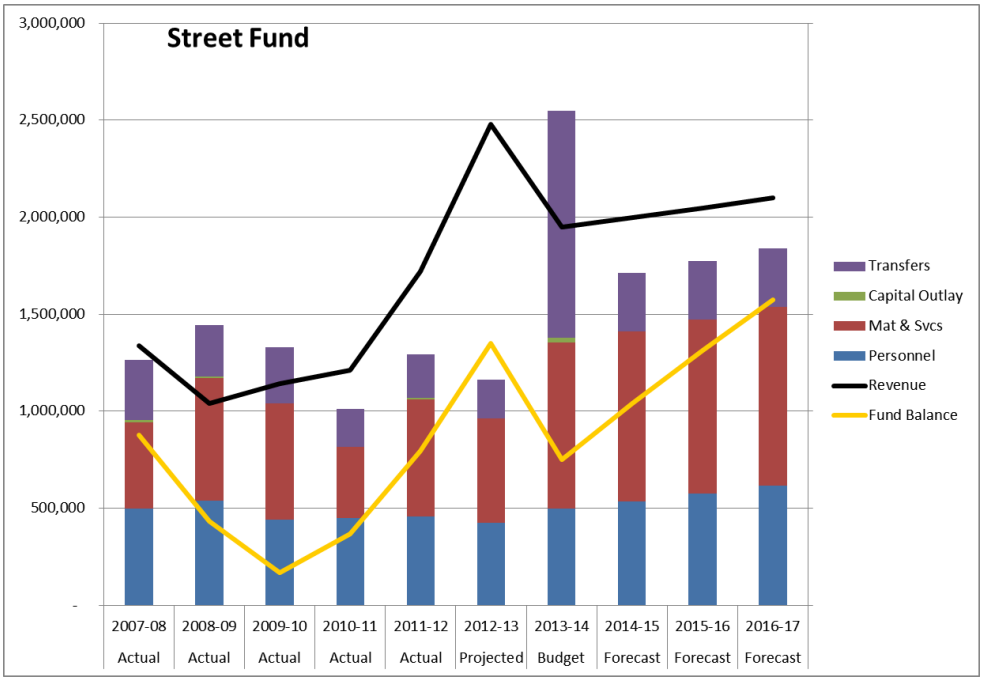
Should a large unanticipated curtailment of Federal grant revenue occur, this program could potentially be drastically curtailed or discontinued as replacement funding is not anticipated to be available from the General Fund.

# Street Fund

## Variances from Status Quo Assumptions

- None

## Operating Position




Gas taxes distributed by the State are the primary resource for this fund. Taxes peaked in FY 2005-06 and have been in decline since. The 2009 Legislative Session approved increases in vehicle title and registration fees which became effective in 2010 and an increase in tax of 6 cents per gallon of gasoline became effective January 2011. A referendum petition to repeal the new law failed to collect enough signatures. Revenues have begun to increase and should continue to do so for the next several years due to the phase-in of title, registration and weight fees.

Additionally, the Revenue Sharing Fund was collapsed into the Street and Local Gas Tax Funds (the construction portion of the Revenue Sharing Fund was transferred to the Local Gas Tax Fund). Street lights are now being paid for out of the Street Fund beginning in FY 2011-12. State shared revenues are now transferred in from the General Fund to provide funding for that expenditure.

## Capital Projects – From Operating Revenues

Projects related to, but not a part of the Interstate 5 Interchange project are funded in FY2013-14. This is the cause of the sharp increase in Transfers for FY2013-14.

## Potential Impacts and Issues

Due to the increase in the gas tax, increases to registration and other fees and the shifting of shared revenues (to cover street lighting expenses) to this Fund, financing remains relatively stable for the forecast period.

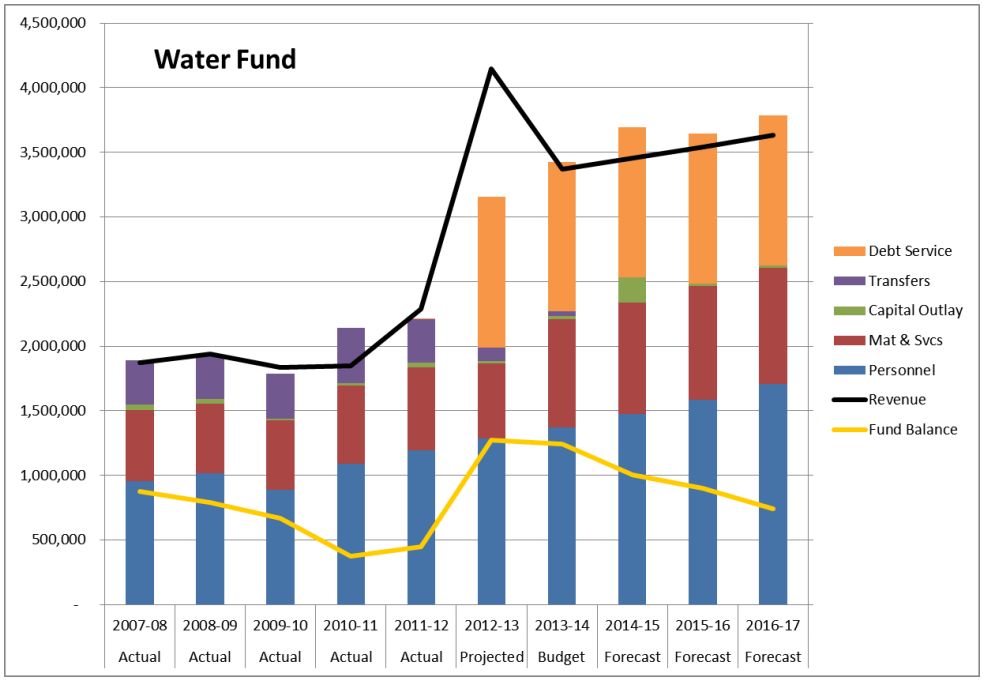
# Water Fund

## Variances from Status Quo Assumptions

- Implementation of the General Right of Way Fee

## Operating Position

Revenues and treatment costs are driven by consumption – which due to increased conservations efforts by the City should continue to decline over the forecast period. The 2001 Water Master Plan authorized the City's last rate increase – those increases ended in FY 2006. The 2001 Water Master Plan called for several treatment and raw water transmission line projects to be completed including the disinfection project (completed in FY 2007 and May 2011, respectively).




As the graph depicts expenses will exceed revenues beginning in FY 2013-14. This may be a result of conservative estimates in increases in associated payroll and materials and services costs. An update to the rate study and Master Plan may reveal the need for a rate adjustment. Management is monitoring these cost progressions and is working on recommendations for any revenue short falls in ensuing fiscal years.

## Potential Impacts and Issues

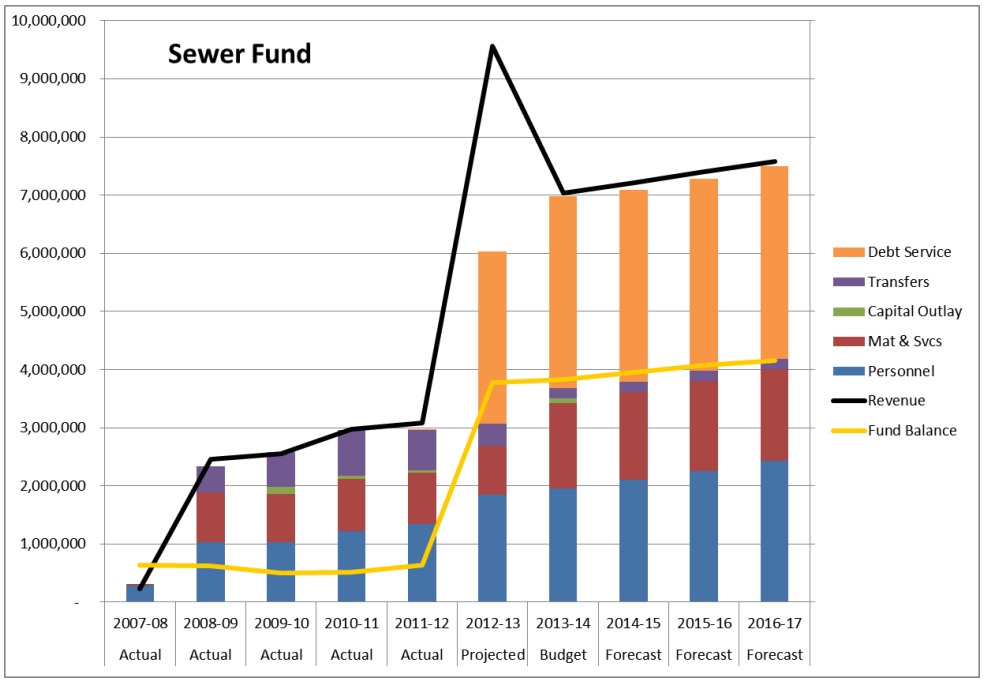
As personnel, material and services costs conservation efforts continue to increase levels of service will become difficult to maintain. Management is recommending the 2001 Water Master Plan be updated as soon as possible to address the next phase in the City's water system and continued efforts to maintain a high level of service.

# Sewer Fund

## Variances from Status Quo Assumptions

- Rate increases of 9.5% per year through FY 2013-14
- Implementation of General Right of Way Fee

## Operating Position




In 2007 the City entered a Mutual Order Agreement with the Department of Environmental Quality that called for significant improvements to the City's wastewater treatment plant and system as part of the approval of the City's wastewater treatment permit. The City implemented those improvements beginning in FY 2008-09 as part of a 20 year plan – the total cost of those required improvements will total $94 million. To date the City has issued approximately $19.5 million in loans for Phase I of the project. Phase II of the project will begin in FY 2011-12 – an additional $23.5 million in loans/bonds have been issued to fund the second phase of the project.

To fund the on-going capital projects the City Council approved rate increase implemented in FY 2008-09 with the initial increases of 12.5%. Additional increases will take place through FY 2013-14 at 9.5% per year.

## Potential Impacts and Issues

Adopted rates are providing adequate revenues to fund operations for the forecast period – management continues to monitor revenues and expenses closely to ensure rates remain adequate.

# Remaining Funds

## Fund Consolidation

As done in the initial forecast the Finance Department continues to review the need for further consolidation of funds into 'like' operations/funds. Finance will make any recommendations for further consolidation as part of the FY 2013-14 Proposed Budget.

## Capital Construction Funds

Capital Construction Funds are not included in this forecast because their activity is limited by funds available. A more robust capital construction plan and reporting mechanisms are planned for development during the 2013-14 fiscal year.

## Remaining Funds

The remaining twenty-two funds have dedicated revenue sources, are for a specific purpose, have nominal activity and/or will be retired in FY 2011-12. These funds have not been included as part of the five year forecast.

# Major Assumptions – Revenues

## Operating Revenues

The City received about $28 million in operating revenues last fiscal year.

| Revenue Source | FY2012 Actual |
|---|---|
| Taxes | 8,391,644 |
| Licenses & Permits | 225,156 |
| Franchise Fees | 1,499,300 |
| Intergovernmental | 3,081,225 |
| Fines & Forfiets | 689,217 |
| Charges for Goods & Services | 10,927,396 |
| Miscellaneous Revenue | 3,211,708 |
| | 28,025,646 |

## Revenue Assumptions

***Property Taxes – General Fund***

Taxes are based on assessed value which is determined by the county Assessor. Generally, assessed values grow by 3% per year as allowed by the State Constitution. There is no correlation between real market value and assessed value. In addition to the 3% growth, an estimate is provided for expected new development. The City must also allow for the effects of compression, which in the last two fiscal years has resulted in the loss of over $3 million in tax revenue. The city's tax rate is permanently set at $6.0534 per $1,000 of assessed value, but is subject to limitation under ballot measures 5 and 50 limitations. As a result of these factors, the City estimates property tax growth at zero for the FY2013-14 and as minimal for the forecast horizon.

***Franchise Fees – General Fund***

These fees are assessments on the utility companies' gross receipts for using the City's right-of-way. Rates vary by type of utility – ranging from 3% to 8%. Franchise fees are assessed on telecommunication, cable television, natural gas, electric utilities, ambulance and garbage. These revenues are expected to remain flat for the forecast period.

***Charges for Goods & Services - Utility User Charges***

Water: The forecast assumes a nominal 1% annual increase due to new development.

Sewer: As with water, the forecast assumes a 1% annual increase for growth. A rate increase of 9.5% per year through FY 2013-14 has been adopted by the City Council.

***Gas Taxes***

The increase to the State Gas Tax is reflected in the forecast period. The forecast estimates a growth of 3% per year.

***Building. Planning and Engineering Permits***

Permit revenues are based on identification of specific developments with assumptions based on which fiscal year the development is likely to begin.

## Other Resources

***Bond Sales***

None planned.

***Transfers In – Operating Funds***

This category relates to services one fund, e.g. the Information Services Fund, charges another for services provided. These types of transfers are forecasted to remain stable over the forecast period. Overhead charges for engineering services are charged to capital projects on an hourly basis.

# Major Assumptions – Expenditures

## Personnel Services

Combined Personnel Services are assumed to increase by 1.5% to 3.0% per year. Wages are expected to increase via cost of living adjustments of 0% to 3% plus an average 3% merit increase. Benefit changes are related to retirement and health insurance. Recently approved retirement increases are reflected in FY 2013-14 and then a 5% per year increase for the remaining four year period. Insurance cost increases have been curtailed by the implementation of high deductible plans for the AFSCME bargaining unit and Unrepresented employees. Management will seek to include the high deductible plans when next bargaining with the Woodburn Police Association.

## Material and Services

Impacts of inflation are assumed to remain minor over the five years remaining stable over the forecast period at 2.5%. Management has been aggressive in managing costs in this category to help offset growth in personnel services costs and has been successful in holding spending well under budgeted amounts. Certain costs which are not affected by inflation are excluded from these estimates, e.g. insurance and workers compensation premiums.

## Capital Equipment

The Public Works funds' maintain a replacement reserve for capital equipment replacement and is funded via transfers from the Water, Streets and Sewer funds. The General Services funds replace equipment on an as needed basis.

## Debt Service

Estimates are based on amortization schedules for outstanding debt issues.

## Other Uses

***Transfers Out***

This is the counter-part to transfers in category. Transfers out from operating funds are primarily for administrative services provided by the Information Services and Building Maintenance Funds. Transfers out from capital project funds are primarily for engineering services and project administration provided by departments within the Public Works Services fund.

# Glossary

**Capital Projects**
New Construction and major repairs to the City's fixed assets.

**Carryover Balance**
The amount of cash that is brought forward from one fiscal year to the next.

**Operating Position**
Recurring Revenues and Recurring Expenditures

**Potential Impacts**
Refers to issues and challenges that are in addition to the status quo. The intent is to inform the reader of economic matters that might occur during the forecast period.

**Recurring Expenditures**
The expense portion of Status Quo, predictable and on-going costs.

**Recurring Revenues**
The resource portion of Status Quo, predictable and on-going revenues.

**Reserve Balance**
Fiscal year-end balance of cash that is restricted either by legal or policy decision. Examples include debt service reserves and amounts accumulated for specific use in a future year. Designated contingency is the primary component of this balance.

**Revenues**
Includes both Recurring Revenues and Transfers In.

**Status Quo**
The current level of services

**Transfers In**
Internal Charges by General Fund for services provided to other funds

**Contingency**
The portion of a fund's balance that is not restricted for a specific purpose and is available for emergency appropriation via council action

# Wage Scales

The City has multiple wage scales in place for FY 2013-14. The scales include the American Federation of State, County, and Municipal Employees (AFSCME), the Woodburn Police Association (WPA), Sergeants, Part-Time and Unrepresented Full-Time.

## AFSCME Wage Scale

| Grade | Position | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
|---|---|---|---|---|---|---|---|---|---|
| A | | $ 11.54 | $ 12.31 | $ 13.08 | $ 13.85 | $ 14.62 | $ 15.38 | $ 15.69 | $ 16.00 |
| B | Clerk I | $ 11.72 | $ 12.50 | $ 13.28 | $ 14.06 | $ 14.84 | $ 15.62 | $ 15.94 | $ 16.25 |
| C | | $ 11.90 | $ 12.69 | $ 13.49 | $ 14.28 | $ 15.07 | $ 15.86 | $ 16.18 | $ 16.50 |
| D | | $ 12.12 | $ 12.93 | $ 13.74 | $ 14.55 | $ 15.36 | $ 16.16 | $ 16.49 | $ 16.81 |
| E | | $ 12.35 | $ 13.17 | $ 14.00 | $ 14.82 | $ 15.64 | $ 16.46 | $ 16.79 | $ 17.12 |
| F | | $ 12.61 | $ 13.45 | $ 14.29 | $ 15.13 | $ 15.97 | $ 16.81 | $ 17.15 | $ 17.49 |
| G | Meter Reader | $ 12.90 | $ 13.76 | $ 14.62 | $ 15.48 | $ 16.34 | $ 17.20 | $ 17.55 | $ 17.89 |
| H | Custodian | $ 13.21 | $ 14.09 | $ 14.97 | $ 15.85 | $ 16.73 | $ 17.61 | $ 17.97 | $ 18.32 |
| | Bus Driver | | | | | | | | |
| I | Clerk II | $ 13.58 | $ 14.48 | $ 15.39 | $ 16.29 | $ 17.20 | $ 18.10 | $ 18.47 | $ 18.83 |
| J | Municipal Court Clerk | $ 13.98 | $ 14.92 | $ 15.85 | $ 16.78 | $ 17.71 | $ 18.64 | $ 19.02 | $ 19.39 |
| | Records Clerk | | | | | | | | |
| K | Clerk III | $ 14.43 | $ 15.39 | $ 16.35 | $ 17.31 | $ 18.27 | $ 19.23 | $ 19.62 | $ 20.00 |
| | Utility Worker I | | | | | | | | |
| | Library Assistant | | | | | | | | |
| | Accounting Clerk II | | | | | | | | |
| L | Utility Worker II | $ 14.91 | $ 15.91 | $ 16.90 | $ 17.90 | $ 18.89 | $ 19.88 | $ 20.28 | $ 20.68 |
| | Water Technician I | | | | | | | | |
| | Permit Technician | | | | | | | | |
| M | Engineering Technician I | $ 15.54 | $ 16.48 | $ 17.51 | $ 18.54 | $ 19.57 | $ 20.60 | $ 21.02 | $ 21.43 |
| N | Waste Water Operator I | $ 16.05 | $ 17.12 | $ 18.19 | $ 19.26 | $ 20.33 | $ 21.39 | $ 21.82 | $ 22.25 |
| | Utility Worker III | | | | | | | | |
| | Water Operator I | | | | | | | | |
| O | Evidence Technician | $ 16.37 | $ 17.46 | $ 18.55 | $ 19.64 | $ 20.73 | $ 21.82 | $ 22.26 | $ 22.70 |
| P | Engineering Technician II | $ 16.71 | $ 17.83 | $ 18.94 | $ 20.06 | $ 21.17 | $ 22.28 | $ 22.73 | $ 23.18 |
| | Library Associate | | | | | | | | |
| Q | CAD/GIS Technician | $ 17.55 | $ 18.72 | $ 19.89 | $ 21.06 | $ 22.23 | $ 23.39 | $ 23.86 | $ 24.33 |
| | Fleet Maintenance Technician | | | | | | | | |
| | Waste Water Operator II | | | | | | | | |
| | Water Technician II | | | | | | | | |
| | Building Inspector/Plans Examiner I | | | | | | | | |
| R | Water Operator II | $ 18.28 | $ 19.50 | $ 20.72 | $ 21.94 | $ 23.16 | $ 24.37 | $ 24.86 | $ 25.35 |
| | Sewer Line Maintenance Technician | | | | | | | | |
| | Waste Water Laboratory Technician | | | | | | | | |
| | Waste Water Operator III | | | | | | | | |
| | Facility Maintenance Technician | | | | | | | | |
| S | Building Inspector/Plans Examiner II | $ 19.20 | $ 20.48 | $ 21.76 | $ 23.04 | $ 24.32 | $ 25.59 | $ 26.11 | $ 26.62 |
| | Librarian | | | | | | | | |
| T | Waste Water Maintenance Technician | $ 20.22 | $ 21.56 | $ 22.91 | $ 24.26 | $ 25.61 | $ 26.95 | $ 27.49 | $ 28.03 |
| | Water Maintenance Technician | | | | | | | | |
| | Associate Planner | | | | | | | | |
| U | Industrial Waste Coordinator | $ 21.35 | $ 22.77 | $ 24.20 | $ 25.62 | $ 27.04 | $ 28.46 | $ 29.03 | $ 29.60 |
| V | Engineering Technician III | $ 23.37 | $ 24.93 | $ 26.49 | $ 28.05 | $ 29.61 | $ 31.16 | $ 31.79 | $ 32.41 |

# WPA Wage Scale

**Compensation Schedule Sworn Officer**
Effective Date: November 1, 2012

| GRADE | Position | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | | Step 9 | Step 10 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1.0** | Trainee | $ 22.09 | | | | | | | | | | |
| | | | | | | | | | | | | |
| **1.1** | Officer | $ 23.25 | $ 24.18 | $ 25.11 | $ 26.35 | $ 27.59 | $ 28.83 | $ 30.38 | $ 31.00 | | $ 31.93 | $ 32.55 |
| **1.2** | Officer-Basic Language | $ 23.84 | $ 24.79 | $ 25.74 | $ 27.01 | $ 28.28 | $ 29.56 | $ 31.14 | $ 31.78 | | $ 32.73 | $ 33.37 |
| **1.3** | Officer-Advanced Lang | $ 24.88 | $ 25.88 | $ 26.87 | $ 28.20 | $ 29.53 | $ 30.85 | $ 32.51 | $ 33.17 | | $ 34.17 | $ 34.83 |
| | | | | | | | | | | | | |
| **2.1** | Officer-Intermediate | $ 24.42 | $ 25.39 | $ 26.37 | $ 27.67 | $ 28.97 | $ 30.28 | $ 31.90 | $ 32.55 | | $ 33.53 | $ 34.18 |
| **2.2** | Officer-Inter Basic Lang | $ 25.04 | $ 26.03 | $ 27.03 | $ 28.37 | $ 29.70 | $ 31.04 | $ 32.70 | $ 33.37 | | $ 34.37 | $ 35.04 |
| **2.3** | Officer-Inter Adv Lang | $ 26.13 | $ 27.17 | $ 28.22 | $ 29.61 | $ 31.00 | $ 32.40 | $ 34.14 | $ 34.83 | | $ 35.88 | $ 36.58 |
| | | | | | | | | | | | | |
| **3.1** | Officer-Advanced | $ 25.58 | $ 26.60 | $ 27.63 | $ 28.99 | $ 30.35 | $ 31.72 | $ 33.42 | $ 34.10 | | $ 35.13 | $ 35.81 |
| **3.2** | Officer-Adv Basic Lang | $ 26.22 | $ 27.27 | $ 28.33 | $ 29.72 | $ 31.11 | $ 32.52 | $ 34.26 | $ 34.96 | | $ 36.01 | $ 36.71 |
| **3.3** | Officer-Adv Adv Lang | $ 27.38 | $ 28.47 | $ 29.57 | $ 31.02 | $ 32.48 | $ 33.95 | $ 35.76 | $ 36.49 | | $ 37.59 | $ 38.32 |

**Assignment Pay***

5% Detective
5% Traffic/Motorcycle
5% Corporal
3.0% K9
*can only have 2 at a time

**WPA**
**Compensation Schedule NON Sworn Officer**
Effective Date: 11.1.2012

| CE | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
|---|---|---|---|---|---|---|---|---|---|
| | | 75% | 78% | 81% | 85% | 89% | 93% | 98% | 100% |
| | | | | | | | | | |
| Code Enforcement | | $ 17.07 | $ 17.75 | $ 18.43 | $ 19.34 | $ 20.25 | $ 21.16 | $ 22.30 | $ 22.75 |

## Sergeant Wage Scale

Effective November 2012

| Grade | Position | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | | Step 9 | Step 10 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Differentials | 75% | 78% | 81% | 85% | 89% | 93% | 98% | 100% | | 103% | 105% |
| 4.1 | Intermediate Certification | $ 27.38 | $ 28.47 | $ 29.57 | $ 31.03 | $ 32.49 | $ 33.95 | $ 35.77 | $ 36.50 | | $ 37.60 | $ 38.33 |
| 4.2 | Int. + Basic Language | $ 28.07 | $ 29.19 | $ 30.31 | $ 31.81 | $ 33.31 | $ 34.80 | $ 36.67 | $ 37.42 | | $ 38.54 | $ 39.29 |
| 4.3 | Int. + Advanced Language | $ 29.30 | $ 30.47 | $ 31.64 | $ 33.21 | $ 34.77 | $ 36.33 | $ 38.28 | $ 39.06 | | $ 40.24 | $ 41.02 |
| | | | | | | | | | | | | |
| 5.1 | Advanced Certification | $ 28.75 | $ 29.90 | $ 31.05 | $ 32.59 | $ 34.12 | $ 35.65 | $ 37.56 | $ 38.33 | | $ 39.48 | $ 40.25 |
| 5.2 | Adv. + Basic Language | $ 29.47 | $ 30.65 | $ 31.83 | $ 33.41 | $ 34.98 | $ 36.55 | $ 38.50 | $ 39.29 | | $ 40.47 | $ 41.26 |
| 5.3 | Adv. + Advanced Language | $ 30.77 | $ 32.00 | $ 33.23 | $ 34.88 | $ 36.51 | $ 38.15 | $ 40.19 | $ 41.02 | | $ 42.25 | $ 43.07 |
| | | | | | | | | | | | | |
| 6.1 | Supervisory Certification | $ 30.12 | $ 31.32 | $ 32.53 | $ 34.14 | $ 35.74 | $ 37.35 | $ 39.35 | $ 40.15 | | $ 41.36 | $ 42.17 |
| 6.2 | Super. + Basic Language | $ 30.88 | $ 32.11 | $ 33.35 | $ 35.00 | $ 36.64 | $ 38.29 | $ 40.34 | $ 41.16 | | $ 42.40 | $ 43.23 |
| 6.3 | Super. + Advanced Language | $ 32.23 | $ 33.52 | $ 34.81 | $ 36.53 | $ 38.25 | $ 39.97 | $ 42.11 | $ 42.97 | | $ 44.26 | $ 45.13 |

## Part-Time Wage Scale

| | Range | | | | | |
|---|---|---|---|---|---|---|
| Grade | Entry | Mid | Max | Position | | |
| 1 | $ 8.95 | $ 9.91 | $ 10.88 | Library Page | Rec Leader General | Swim Instructor |
| | | | | Rec Leader- After School Club | Lifeguard | |
| | | | | Vehicle Custodian | Aquatics Cust | |
| 2 | $ 9.40 | $ 10.41 | $ 11.42 | Rec Programmer I - Summ. Day Camp | | |
| 3 | $ 9.87 | $ 10.93 | $ 11.99 | Rec Programmer II-Summ. Day Camp | | |
| 4 | $ 10.36 | $ 11.48 | $ 12.59 | Shift Supervisor | | |
| 5 | $ 10.88 | $ 12.05 | $ 13.22 | Adm. Clerk-Finance | Rec Specialist | |
| 6 | $ 11.42 | $ 12.65 | $ 13.88 | Library Assist. | Rec Coord. | Lead Swim Inst |
| 7 | $ 11.99 | $ 13.29 | $ 14.58 | | | |
| 8 | $ 12.59 | $ 13.95 | $ 15.31 | | | |
| 9 | $ 13.22 | $ 14.65 | $ 16.07 | Bus Driver | | |
| 10 | $ 13.88 | $ 15.38 | $ 16.88 | | | |
| 11 | $ 14.58 | $ 16.15 | $ 17.72 | | | |
| 12 | $ 15.31 | $ 16.96 | $ 18.61 | | | |
| 13 | $ 16.07 | $ 17.80 | $ 19.54 | | | |
| 14 | $ 16.88 | $ 18.69 | $ 20.51 | | | |
| 15 | $ 17.72 | $ 19.63 | $ 21.54 | | | |
| 16 | $ 18.61 | $ 20.61 | $ 22.62 | | | |
| 17 | $ 19.54 | $ 21.64 | $ 23.75 | Adm. Clerk-Police | Librarian | |
| 18 | $ 20.51 | $ 22.72 | $ 24.93 | | | |
| 19 | $ 21.54 | $ 23.86 | $ 26.18 | | | |
| 20 | $ 22.62 | $ 25.05 | $ 27.49 | | | |
| 21 | $ 23.75 | $ 26.30 | $ 28.86 | | | |
| 22 | $ 24.93 | $ 27.62 | $ 30.31 | | | |
| 23 | $ 26.18 | $ 29.00 | $ 31.82 | Senior Planner | | |
| 24 | $ 27.49 | $ 30.45 | $ 33.41 | | | |
| 25 | $ 28.86 | $ 31.97 | $ 35.08 | Plans Examiner/Inspector | | |
| 26 | Set rate per day/game | | | Court Judge | BackGr Invest. | Fitness Instructor |
| | | | | Bailiff | Umpire/Referee | |

# Unrepresented Full-Time

Effective Date: 1/1/2013

| Grade | Position | Step 1 | Step 2 | Step3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
|---|---|---|---|---|---|---|---|---|---|
| A | Aquatic Coordinator | $ 12.62 | $ 13.10 | $ 13.58 | $ 14.06 | $ 14.54 | $ 15.02 | $ 15.50 | $ 15.97 |
| B | Accountant I | $ 16.19 | $ 16.81 | $ 17.42 | $ 18.04 | $ 18.65 | $ 19.27 | $ 19.88 | $ 20.49 |
| C | Administrative Assistant -Confidential | $ 18.75 | $ 19.46 | $ 20.18 | $ 20.89 | $ 21.60 | $ 22.31 | $ 23.02 | $ 23.73 |
| | Information Systems Tech | | | | | | | | |
| D | Executive Legal Assistant | $ 19.69 | $ 20.44 | $ 21.19 | $ 21.93 | $ 22.68 | $ 23.43 | $ 24.18 | $ 24.92 |
| | Recreation Coordinator I | | | | | | | | |
| | Recreation Coordinator II | | | | | | | | |
| E | RSVP Coordinator (Grant) | $ 20.67 | $ 21.46 | $ 22.24 | $ 23.03 | $ 23.81 | $ 24.60 | $ 25.38 | $ 26.16 |
| | Network Administrator | | | | | | | | |
| F | | $ 21.71 | $ 22.53 | $ 23.35 | $ 24.18 | $ 25.00 | $ 25.83 | $ 26.65 | $ 27.47 |
| G | Records Supervisor | $ 22.79 | $ 23.65 | $ 24.52 | $ 25.38 | $ 26.25 | $ 27.11 | $ 27.98 | $ 28.84 |
| | Street/Sewer Mainr Supervisor | | | | | | | | |
| | Facilities and Grounds Maintenance Supervisor | | | | | | | | |
| | Transit Operations Supervisor | | | | | | | | |
| H | Management Analyst II | $ 23.93 | $ 24.84 | $ 25.75 | $ 26.66 | $ 27.57 | $ 28.48 | $ 29.39 | $ 30.29 |
| | Senior Accountant | | | | | | | | |
| I | Budget & Finance Analyst | $ 25.13 | $ 26.09 | $ 27.04 | $ 28.00 | $ 28.95 | $ 29.91 | $ 30.86 | $ 31.81 |
| | Senior Planner | | | | | | | | |
| | Water Treatment Supervisor/Operator III | | | | | | | | |
| | Collection System and Street Maintenance Supervisor | | | | | | | | |
| J | Senior Engineering Technician | $ 26.38 | $ 27.38 | $ 28.39 | $ 29.39 | $ 30.39 | $ 31.39 | $ 32.39 | $ 33.39 |
| | Senior Management Analyst | | | | | | | | |
| | Accounting Manager | | | | | | | | |
| | Drinking Water Section Supervisor | | | | | | | | |
| | Waste Water Treatment Section Supervisor | | | | | | | | |
| K | Project Engineer | $ 27.71 | $ 28.76 | $ 29.81 | $ 30.87 | $ 31.92 | $ 32.97 | $ 34.02 | $ 35.07 |
| L | W W Superintendent | $ 29.09 | $ 30.20 | $ 31.30 | $ 32.41 | $ 33.51 | $ 34.62 | $ 35.72 | $ 36.82 |
| M | | $ 30.55 | $ 31.71 | $ 32.87 | $ 34.03 | $ 35.19 | $ 36.35 | $ 37.51 | $ 38.66 |
| N | Transit Manager | $ 32.08 | $ 33.30 | $ 34.51 | $ 35.73 | $ 36.95 | $ 38.17 | $ 39.39 | $ 40.60 |
| O | Water Resource Manager | $ 33.68 | $ 34.96 | $ 36.24 | $ 37.52 | $ 38.80 | $ 40.08 | $ 41.36 | $ 42.63 |

# Chart of Accounts

As part of the Finance department's efforts to improve efficiency the chart of accounts is under review for consolidation and improved account names.

***Personnel Services***

| | |
|---|---|
| 5111 | Regular Wages |
| 5111.000 | Reg Sal Admin Wages |
| 5111.110 | Reg Sal Field Services Wages |
| 5111.120 | Reg Sal Support Wages |
| 5112 | Part-Time Wages |
| 5112.010 | Youth Sports |
| 5112.011 | Instruction |
| 5112.012 | Lifeguarding Wages |
| 5112.013 | Cashiering Wages |
| 5112.014 | Administration Wages |
| 5112.015 | Custodial Wages |
| 5112.020 | Adult Sports |
| 5112.040 | Summer Day Camp |
| 5112.050 | After School Club |
| 5112.060 | Arts & Culture |
| 5112.070 | Active Adult |
| 5112.101 | PAL Coordinator |
| 5113 | Temporary |
| 5121 | Overtime |
| 5199 | Intra-governmental Service |
| 5211 | OR Workers' Benefit |
| 5212 | Social Security |
| 5213 | Med, Den, Life Ins. |
| 5214 | Retirement |
| 5215 | Long Term Disability Ins |
| 5216 | Unemployment Insurance |
| 5217 | Life Insurance |

***Materials and Services***

5311 Forms
Various forms used by departments to collect information from the public.

5312 Maps
Costs associated mainly with the Planning and Building Departments and Public Works.

5313 Paper

5314 Books
For use by any department besides the library for purchase of reference books.

5315 Computer Supplies
Supplies or equipment needed for computers within the department are recorded here.

5319 Other Office Supplies
General consumable supplies and parts that are not otherwise listed.

5321 Cleaning Supplies
All cleaning supplies are accounted and budgeted for here.

5322 Lubricants
Oil, grease, various lubricants for machinery recorded in this account.

5323 Fuel
Fuel costs for all City vehicles.

5324 Clothing
All protective and uniform clothing is recorded in this account.

5325 Ag Supplies
Any supply for agriculture use. Includes small equipment that is not consumable and costs less than $5,000 per item.

5326 Safety/Medicines
Safety equipment to include signs, cones, fire extinguishers, and other various equipment under $5,000 in cost.

5327 Chemicals
Chemicals for water/sewer operations and the operation of the Aquatics Center.

5328 Lab Supplies
Houses the costs for lab supplies within the Waste Water Treatment Plant as well as the Water Division.

5329 Other Operating Supplies
Any other consumable supply not otherwise listed above.

5329.100 Events
This account, and the below are all program supplies tied to a certain division of Community Services.

5329.200 Youth Sports
5329.300 Adult Sports
5329.400 Summer Day Camp
5329.401 Program Supplies-Youth
5329.405 Fiesta Services
5329.410 Woodburn Reads Grant
5329.500 After School Club
5329.600 Recreation Admin
5329.700 Arts & Culture
5329.800 Active Adult
5329.900 Museum

5331 Construction Materials

5332 Spare Parts

5333 Paint
Includes all types of paint for the general maintenance of buildings and streets.

5334 Plumbing Supplies
All supplies pertaining to plumbing under $5,000 in cost.

5335 Electrical Supplies
All supplies pertaining to electrical under $5,000 in cost.

5336 HVAC
All supplies pertaining to heating and cooling systems under $5,000 in cost.

5337 Tires/Parts
Tire costs for all City vehicles.

| | |
|---|---|
| 5338 | Tools<br>Tools that are not consumable and cost less than $5,000 per item. Items of $5,000 or more are considered capital outlay. |
| 5339 | Other Maintenance Supplies<br>All other supplies used to maintain the City's infrastructure. |
| 5341 | Adult Materials<br>Most of the following accounts are for use by the library and are categorized by their intended use. |
| 5341.001 | Fiction |
| 5341.002 | Non Fiction |
| 5342 | Children's Materials |
| 5342.001 | Juvenile Fiction |
| 5342.002 | Juvenile Easy |
| 5342.003 | Juvenile Non Fiction |
| 5342.004 | Parents |
| 5342.005 | Young Adult |
| 5342.006 | Reference |
| 5343 | Foreign Language Material |
| 5343.001 | Russian |
| 5343.002 | Spanish |
| 5344 | Large Print Materials |
| 5344.001 | Fiction |
| 5344.002 | Non Fiction |
| 5344.003 | Audiobooks |
| 5345 | Audio Video Materials |
| 5345.001 | Audio |
| 5345.002 | Visual |
| 5347 | Program Supplies<br>Supplies used by the Community Services Department. |
| 5347.001 | Program Supplies - Music in the Park |
| 5348 | Periodicals<br>General subscriptions to subject appropriate periodicals are budgeted and recorded here. |
| 5349 | Other Library Supplies |
| 5351 | Ammunition<br>Used by the police to account for costs associated with firearm ammunition. |
| 5352 | Protective Clothing<br>Protective clothing to be purchased by the Public Works Department |
| 5353 | Photographic Supplies<br>Includes all costs associated with the evidence department within the Police Facility |
| 5359 | Other Police Supplies<br>Any other consumable supply not otherwise listed above used only by the Police Department. |
| 5361 | Road Materials<br>Any supply needed to maintain, construct or repair a road. |
| 5362 | Concrete |
| 5363 | Signs |

5364 Culvert
5365 Guardrail
5369 Other Street Supplies
Houses any other supply not mentioned above and pertaining to the Street Department
5371 Pipe
5372 Couplings
5373 Water Meters
5379 Other Water/Sewer Supplies
Houses any other supply not mentioned above and pertaining to the Water Department
5379.001 Line Repair Supplies
Supplies used to repair breaks in the abundant water mains throughout the City.
5379.002 Customer Service
5379.003 Pump Supplies
5379.004 Meter Parts
5379.005 Protective Equipment
Equipment used to protect the user from danger is budgeted and accounted for in this account.
5379.006 Treatment/Storage Maintenance
5381 Turf
This account contains any cost associated with the maintenance of the various lawns within the City.
5382 Flowering Plants
5383 Shrubs
5384 Trees
This account and the above all account for the different plants that are purchased for the various parks within the City.
5385 Fertilizer
5389 Other Parks Supplies
5391 Inventory Stock
5392 Security Supplies
5399 Other Supplies
All other supplies not mentioned above that are under $5,000 in cost
5411 Engineering & Architect
Contains internal engineering costs allocated to various construction funds for the construction of infrastructure.

5412 Legal
Legal representation from firms or individuals not part of the City's Legal Department. Includes bond counsel.
5413 Management
5414 Accounting/Auditing
Costs associated with audit preparation
5415 Computer
All expenses related to the replacement of personal computers
5416 Medical
5417 Human Resources – Recruitment and hiring costs specific to department/fund.
5418 Risk Management

5419 Other Professional Services

Any other professional service rendered to the city from an outside agency

5419.003 US Gauging Station Fees

5419.101 Temporary Help

5419.201 ToT Grants

5419.401 Sponsored Programs

5419.402 Contract Services-Youth

5419.403 Contract Services--Other

5419.404 PAL Grant

5419.405 Fiesta Services

5419.501 Testing/Lab

5419.707 Educational Outreach

5419.721 Downtown Grants

5419.722 Small Bus Loans

The above accounts all fall under professional services but pertain to a specific project/use

5421 Telephone/Data

All cell phone and telecommunications expenses are housed in this account

5422 Postage

Mailing costs whether US postal system or private carrier or courier services.

5423 Internet

Costs of accessing and maintaining an Internet Presence. Includes fees paid to providers and identifiable line or bandwidth costs

5424 Advertising

5425 Publication of Legal Note

5426 Contract Networks

5427 Training

Costs incurred for various training opportunities.

5428 IS Support

An internal service charge to all the funds that use the services of the IS Department

5429 Other Communication Services

Any other service cost for communication

5431 Lodging

5432 Meals

5433 Mileage

Mileage reimbursement comes out of this account for employees that use personal vehicles to travel for work purposes

5434 Airfare

5439 Other Travel (includes car rental)

Any other travel expense is budgeted and accounted for here

5443 Office Equipment

Office equipment that are not consumable and cost less than $5,000 per item

5444 Vehicles

Houses all lease payments for Police vehicles.

5445 Work Equipment

5446 Software Licenses

Majority is spent within the Information Services Fund for licenses.

5446.915 NWS Upgrade
Separate account established to account for the latest software upgrade to New World Systems Logos.NET Framework.

5448 Internal Rent
Internal service charge for the allocation of facilities maintenance charges to all buildings owned by the City.

5449 Other Leases

5451 Natural Gas
NW Natural - natural gas bills.

5452 Water/Sewer
City water bills.

5453 Electricity
PGE electric bills.

5454 Solid Waste Disposal
Garbage collection and disposal costs.

5456 Street Lighting
PGE Electric bills for street lights.

5459 Other Utilities
Any other utility bill not mentioned above.

5461 Auto (Insurance)

5462 Employee Blanket Bond (Insurance)

5463 Bldg/Personal Prop (Insurance)

5464 Workers' Comp (Insurance)

5465 General Liability (Insurance)

5466 Boiler/Machinery

5467 Inland Marine

5468 Deductible

5469 Other Insurance Costs
All other insurance premiums paid that do not fall into an above account.

5471 Equipment Repair & Maintenance

5472 Buildings Repairs & Maintenance

5472.001 Fixture Repair

5473 Improvements Repair & Mai

5474 Structures Repair & Maintenance

5475 Vehicle Repair & Maintenance

5476 Laundry
This account accounts for the costs associated with the laundering of employee's work uniforms.

5477 Instrumentation & Calibration

5478 Playground Repair & Maintenance

5479 Other Repair & Maintenance
Other repair expenses not mentioned above.

5482 Tree Maintenance
Maintenance costs associated with trees in publicly owned areas.

5483 Sidewalks

5491 Dues & Subscriptions

5492 Registrations/Tuitions

5493 Printing/Binding

This account holds all costs associated with the printing of pamphlets, booklets and other documents out of house.

5494 Janitorial

All costs associated to hiring outside janitorial services.

5495 Court Costs

Costs incurred for successful operation of the Municipal Court

5496 Filing/Recording

5498 Permits/Fees

Turnover money to state agencies from building permit income.

5498.059 MC Permits

5498.159 MC State Surcurcharge

5498.259 State Mfg Fee

5498.359 State Surcharge

5499 Other Services

Accounts for any other service charges incurred.

5499.001 Regional Lib Services

5499.005 Grounds Maintenance Services

5499.101 Housing Rehab Loans

5499.102 Business Assistance Loans

5499.376 IF LOAN TIF

5499.466 IF LOAN WWDC

5499.911 911 Services

Turnover money to NORCOM for 911 tax collected.

5499.999 Bond Issuance Costs

Costs associated with the issuance of bonds.

5500 Banking Fees & Charges

Fees associated with our general checking and merchant services accounts.

5510 Bad Debt Expense

5520 Grant Program

5540 Loan Program

***Capital Outlay***

5611 Land

5612 Easements

5613 Parks

5621 Administrative

5621.015 City Hall Security

5621.042 Remodel FD Office

5622 Libraries

5622.016 Security Gates

5622.038 LIBRARY CARPET

5623 Park

5623.001 Pool Resurfacing

5623.002 Pool Electrical Panel

5623.011 Community Center

5623.020 Freon Leak Repair

5623.021 Evaporating Coil

5623.044 Pool Roof

| | |
|---|---|
| 5623.045 | Pool Plaster |
| 5623.046 | Pool Projects |
| 5624 | Garage/Shop |
| 5625 | Jails |
| 5629 | Other Buildings |
| 5629.004 | Museum Exterior |
| 5629.005 | Museum Ceiling |
| 5631 | Streets/Alleys/Sidewalks |
| 5631.012 | Legion Park Road |
| 5632 | Bridges |
| 5633 | Parking |
| 5634 | Water |
| 5635 | Sewer |
| 5636 | Storm Drains |
| 5637 | Parks |
| 5637.008 | Hermanson Pond Design |
| 5637.009 | Greenway |
| 5637.010 | Parks Comprehensive Plan |
| 5637.014 | Settlemier Lighting |
| 5637.029 | Front Street Park |
| 5637.040 | Centennial Park |
| 5637.042 | Legion Park Playground |
| 5637.043 | Centennial Park |
| 5637.044 | Lutheran Church Project |
| 5637.050 | Wyfells Park Trail |
| 5639 | Other Improvements |
| 5639.013 | Plaza |
| 5639.017 | Front Street Playground |
| 5639.033 | Burlingham Playground |
| 5641 | Office Furniture & Equip |
| 5642 | Passenger Vehicles |
| 5643 | Heavy Equipment |
| 5644 | Communications |
| 5644.028 | Call Accounting |
| 5644.032 | Dark Fiber to Police |
| 5645 | Computing |
| 5645.006 | Replacement Server |
| 5645.007 | Internet Info Server |
| 5645.023 | AS 400 Back Up |
| 5645.024 | Laser Fiche Web Link |
| 5645.025 | MS SQL Server Licenses |
| 5645.026 | Council Laptops |
| 5645.031 | Police Router |
| 5645.041 | Novell Licenses |
| 5645.101 | Network |
| 5646 | Shop Tooling |
| 5648 | Systems/Control Equip |
| 5649 | Other Equipment |

| | |
|---|---|
| 5649.027 | Library Cameras |
| 5649.034 | Generator |
| 5649.035 | AIR CONDITIONER |
| 5649.039 | PROJECTOR |

***Debt Service***

| | |
|---|---|
| 5711 | Bond Principle |
| 5712 | Note Principle |
| 5713 | Lease Principle |
| 5714 | Interfund Principle |
| 5719 | Other Principle |
| 5721 | Bond Interest |
| 5722 | Note Interest |
| 5723 | Lease Interest |
| 5724 | Interfund Interest |
| 5724.101 | Interfund Loan |
| 5729 | Other Interest |

***Transfers Out***

| | |
|---|---|
| 5811 | Transfer to Other Funds |
| 5811.001 | Transfer to General Fund |
| 5811.092 | Transfer to General Op Reserve |
| 5811.110 | Transfer to Transit |
| 5811.132 | Transfer to Search & Seizure |
| 5811.135 | Transfer to Rev Sharing |
| 5811.137 | Transfer to Housing Rehab |
| 5811.138 | Transfer to RSVP |
| 5811.139 | Transfer to Cable Franchise |
| 5811.140 | Transfer to Street |
| 5811.169 | Transfer to Local Gas Tax |
| 5811.357 | Transfer to Police Construction |
| 5811.358 | Transfer to General CIP |
| 5811.360 | Transfer to Special Assessment |
| 5811.363 | Transfer to Storm CIP |
| 5811.364 | Transfer to Parks SDC |
| 5811.376 | Transfer to TIF |
| 5811.465 | Transfer to Sewer Construction |
| 5811.466 | Transfer to Water Construction |
| 5811.470 | Transfer to Water |
| 5811.472 | Transfer to Sewer |
| 5811.474 | Transfer To Water SDC |
| 5811.478 | Transfer to Surface Water |
| 5811.568 | Transfer to Information Services |
| 5811.582 | Transfer to T & E |
| 5811.583 | Transfer to Building Maintenance |
| 5811.591 | Transfer to Equipment Replace |
| 5811.690 | Transfer to Library Endowment |

| | |
|---|---|
| 5811.691 | Transfer to Museum Endowment |
| 5811.692 | Transfer to Water Deposit |
| 5811.695 | Transfer To Lavelle Black Trust Fund |
| 5811.901 | Transfer to Payroll Clearing |
| 5811.915 | Transfer Out |
| 5841.123 | IF Loan to Fund 123 |
| 5841.357 | Interfund Loan Payment |
| 5841.358 | Interfund Loan Payment |

# Urban Renewal Agency (URA) – 720

# Approved Budget

# FY 2013-14

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**Fund/Fund Number:** Urban Renewal Agency- 720
**Department Director:** Jim Hendryx

**Description of purpose/functions of department:**
This program repays the Urban Renewal Agency's debt obligations. Statute requires that urban renewal funds be expended to support debt service. Revenues derived from property tax increment support the fund. Urban renewal agencies do not have permanent tax rates; they obtain funding through tax increment financing. Tax increment financing allocates revenues to an agency based on the amount of the urban renewal area's excess or "incremental" value, the amount of assessed value above a base value that was frozen at a specific point in time. Woodburn's Urban Renewal frozen base value is based on the 2001 tax year. Urban renewal does not place an additional burden on taxpayers. Rather, it shifts existing tax growth to the Agency from the taxing entities that would have otherwise continued to receive it had the Agency not formed. Debt obligations for 2010-11 are established in two ways: by contractual arrangement with the City of Woodburn, for charge associated with audit, legal, and consulting services and for the Front Street project; and for debt service on a $1,850,000, ten-year obligation entered into with Bank of America during FY 2005-06. The remaining balance on the debt is $476,382 as of June 30, 2013.

The Urban Renewal Board created the Downtown Grant and Loan Program in 2011-12, funding physical improvements to downtown properties. The Grant and Loan Program initially stated with $240,000 which is available for downtown property owners and businesses.

## Fund Summary

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|
| | | | **Urban Renewal Fund** | | | |
| | | | Revenues | | | |
| 989,654 | 1,351,441 | 1,480,000 | Fund Balance | 1,925,000 | 1,925,000 | 1,925,000 |
| 592,800 | 616,177 | 550,000 | Taxes | 550,000 | 550,000 | 550,000 |
| 3,755 | 6,335 | 3,000 | Miscellaneous Revenue | 10,500 | 10,500 | 10,500 |
| - | - | 4,000,000 | Other Financing Sources | 4,500,000 | 4,500,000 | 4,500,000 |
| 1,586,209 | 1,973,953 | 6,033,000 | **Revenues Total** | 6,985,500 | 6,985,500 | 6,985,500 |
| | | | Expenditures | | | |
| - | 43,857 | 79,891 | Personnel Services | 154,487 | 154,487 | 154,487 |
| 7,036 | 107,284 | 4,298,644 | Materials & Services | 309,500 | 309,500 | 309,500 |
| - | - | - | Capital Outlay | 4,500,000 | 4,500,000 | 4,500,000 |
| 227,732 | 227,732 | 627,732 | Debt Service | 627,732 | 627,732 | 627,732 |
| - | - | 1,026,733 | Contingencies and Reserve | 1,393,781 | 1,393,781 | 1,393,781 |
| 234,768 | 378,873 | 6,033,000 | **Expenditures Total** | 6,985,500 | 6,985,500 | 6,985,500 |
| 1,351,441 | 1,595,079 | - | **Revenue Over (Under) Expenditures** | - | - | - |

## Fund Detail

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 720 - Urban Renewal Fund | | | | |
| | | | **Revenues** | | | | |
| | | | **Department:** 000 - Revenue | | | | |
| | | | Fund Balance | | | | |
| 989,654 | 1,351,441 | 1,480,000 | 3081 | Beginning Fund Balance | 1,925,000 | 1,925,000 | 1,925,000 |
| **989,654** | **1,351,441** | **1,480,000** | **Total - Fund Balance** | | **1,925,000** | **1,925,000** | **1,925,000** |
| | | | Taxes | | | | |
| 592,800 | 616,177 | 550,000 | 3111 | Property Tax | 550,000 | 550,000 | 550,000 |
| **592,800** | **616,177** | **550,000** | **Total - Taxes** | | **550,000** | **550,000** | **550,000** |
| 3,755 | 6,335 | 3,000 | 3611 | Interest from Investments | 10,500 | 10,500 | 10,500 |
| **3,755** | **6,335** | **3,000** | **Total - Miscellaneous Revenue** | | **10,500** | **10,500** | **10,500** |
| | | | Other Financing Sources | | | | |
| - | - | 4,000,000 | 3916 | Note Proceeds | 4,500,000 | 4,500,000 | 4,500,000 |
| **-** | **-** | **4,000,000** | **Total - Other Financing Sources** | | **4,500,000** | **4,500,000** | **4,500,000** |
| **1,586,209** | **1,973,953** | **6,033,000** | **Revenues Total** | | **6,985,500** | **6,985,500** | **6,985,500** |

| FY 2010-11 Actual | FY 2011-12 Actual | FY 2012-13 Budget | | Account Description | FY 2013-14 Proposed | FY 2013-14 Approved | FY 2013-14 Adopted |
|---|---|---|---|---|---|---|---|
| | | | **Fund:** 720 - Urban Renewal Fund | | | | |
| | | | **Expenditures** | | | | |
| | | | **Department:** 151 - Finance | | | | |
| | | | **Program:** 1511 - Finance | | | | |
| | | | Personnel Services | | | | |
| - | 33,553 | 56,614 | 5111 | Regular Wages | 100,577 | 100,577 | 100,577 |
| - | 9 | 24 | 5211 | OR Workers' Benefit | 41 | 41 | 41 |
| - | 2,539 | 4,331 | 5212 | Social Security | 7,643 | 7,643 | 7,643 |
| - | 2,090 | 3,164 | 5213 | Med, Den, Life Ins. | 19,189 | 19,189 | 19,189 |
| - | 5,311 | 14,453 | 5214 | Retirement | 25,495 | 25,495 | 25,495 |
| - | 71 | 228 | 5215 | Long Term Disability Ins | 153 | 153 | 153 |
| - | 241 | 934 | 5216 | Unemployment Insurance | 1,309 | 1,309 | 1,309 |
| - | 42 | 143 | 5217 | Life Insurance | 80 | 80 | 80 |
| **-** | **43,857** | **79,891** | **Total - Personnel Services** | | **154,487** | **154,487** | **154,487** |
| | | | Materials & Services | | | | |
| 45 | 54,645 | 58,144 | 5419 | Other Professional Serv | 69,000 | 69,000 | 69,000 |
| - | 50,488 | 72,000 | 5520 | Grant Program | 90,000 | 90,000 | 90,000 |
| - | - | 18,000 | 5530 | Design Services | - | - | - |
| - | 1,856 | 150,000 | 5540 | Loan Program | 150,000 | 150,000 | 150,000 |
| **45** | **106,988** | **298,144** | **Total - Materials & Services** | | **309,000** | **309,000** | **309,000** |
| | | | Capital Outlay | | | | |
| - | - | - | 5639 | Other Improvements | 4,500,000 | 4,500,000 | 4,500,000 |
| **-** | **-** | **-** | **Total - Capital Outlay** | | **4,500,000** | **4,500,000** | **4,500,000** |
| **45** | **150,845** | **378,035** | **Program Total: 1511 - Finance** | | **4,963,487** | **4,963,487** | **4,963,487** |
| | | | **Program:** 9111 - Debt Service | | | | |
| | | | Materials & Services | | | | |
| - | - | 4,000,000 | 5412 | Legal | - | - | - |
| 6,991 | 296 | 500 | 5419 | Other Professional Serv | 500 | 500 | 500 |
| **6,991** | **296** | **4,000,500** | **Total - Materials & Services** | | **500** | **500** | **500** |
| | | | Debt Service | | | | |
| 185,600 | 193,557 | 251,855 | 5711 | Bond Principle | 251,855 | 251,855 | 251,855 |
| 42,132 | 34,175 | 375,877 | 5721 | Bond Interest | 375,877 | 375,877 | 375,877 |
| **227,732** | **227,732** | **627,732** | **Total - Debt Service** | | **627,732** | **627,732** | **627,732** |
| **234,724** | **228,029** | **4,628,232** | **Program Total: 9111 - Debt Service** | | **628,232** | **628,232** | **628,232** |
| **234,768** | **378,874** | **5,006,267** | **Department Total: 151 - Finance** | | **5,591,719** | **5,591,719** | **5,591,719** |
| | | | Contingencies and Reserve Balances | | | | |
| - | - | 684,733 | 5921 | Contingency | 46,400 | 46,400 | 46,400 |
| - | - | - | 5981.005 | Reserve for Future Construction | 1,005,381 | 1,005,381 | 1,005,381 |
| - | - | 342,000 | 5981.008 | Reserve for URA Debt | 342,000 | 342,000 | 342,000 |
| **-** | **-** | **1,026,733** | **Total - Contingencies & Reserve** | | **1,393,781** | **1,393,781** | **1,393,781** |
| **234,768** | **378,874** | **6,033,000** | **Expenditures Total** | | **6,985,500** | **6,985,500** | **6,985,500** |
| **1,351,441** | **1,595,080** | **-** | **Fund Net: 720 - Urban Renewal Fund** | | **-** | **-** | **-** |