

WOODBURN

O R E G O N
Incorporated 1889



Commercial



New Development Projects



Housing

City of Woodburn, Oregon **and Woodburn Urban Renewal Agency** **Proposed Budget for FY 2023-24**

City of Woodburn

Proposed Fiscal Year 2023-24 Budget

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Introduction

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- ❖ Summary of Revenues and Expenditures – All Funds
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- ❖ Property Tax Analysis
- ❖ Major Taxpayers

GFOA Distinguished Budget Presentation Award

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City of Woodburn, Oregon

Budget Committee Members

FY 2023-24

Councilors

Debbie Cabrales – Ward I
Ali Swanson – Ward II
Robert Carney – Ward III
Sharon Schaub – Ward IV
Mary Beth Cornwell – Ward V
Eric Morris – Ward VI

Term Expires

Dec. 2024
Dec. 2024
Dec. 2026
Dec. 2026
Dec. 2026
Dec. 2024

Electors

Mihei Egoroff – Position I
John Zobrist – Position II
Steven Kufeldt – Position III
Elida Sifuentez – Position IV
Luis Molina – Position V
John Reinhardt – Position VI

Term Expires

Dec. 2023
Dec. 2025
Dec. 2024
Dec. 2024
Dec. 2025
Dec. 2024

City Administrator
Scott Derickson

Finance Director
Tony Turley

Senior Management Analyst
Karen Sherman

City of Woodburn
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www.woodburn-or.gov

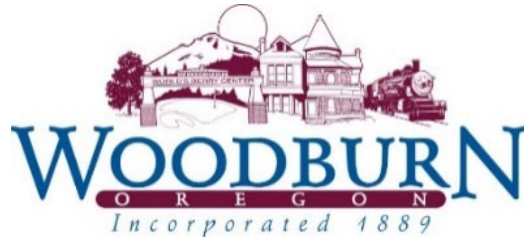
Overview

The budget document serves two distinct purposes: the first is to present a clear picture of City services and policies, and second is to provide management with a financial and operating plan that conforms to its accounting system and State Budget Law (ORS 294).

- **Budget Message:** The budget message summarizes key features and issues shaping the budget for the coming year, followed by department staffing, property taxes and summary schedules for revenues, expenditures and ending fund balances.
- **Reader's Guide:** The reader's guide outlines how the budget document is presented and defines key elements for the reader. The section includes the fund structure, statistics, and information about budgeting in Oregon and the City, budget assumptions, council goals, and an organizational chart.

Budgets: The budgets contain various departments/divisions, in numerical order, presented with a narrative describing the department/division's function and the budget for the coming year as well as prior years' budget and actual information. Both summary tables and detail tables have been included for active funds with significant amounts of activity. Funds with limited activity only have a detail table.

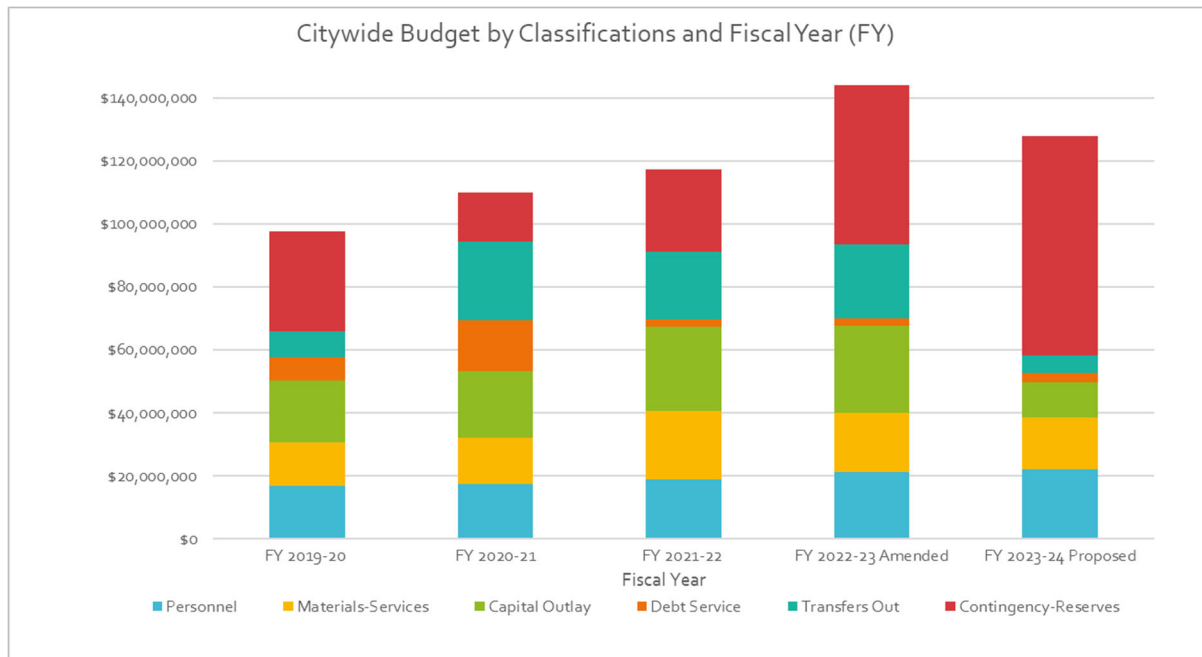
Budget Message



April 7, 2023

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

I am pleased to present the proposed budget for the Fiscal Year (FY) 2023-24. The proposed \$127.8 million budget (including contingencies and reserves) maintains critical services and programs and is consistent with the City Council’s adopted Financial Plan and 5-year forecast. The General Fund portion of the proposed budget is \$30.6 million (24 percent). As required by state law, the proposed budget is balanced. The table below shows the 5-year citywide budget growth by expenditure classification.



Overview

In 2023, the City of Woodburn continues to see unprecedented growth in all local economic sectors, which include housing, commercial, industrial, and transportation investments. The City Council’s consistent and focused strategy of expanding Woodburn’s Urban Growth Boundary has increased the supply of housing,

industrial investments, and employment opportunities. Coupled with transportation investments and an aggressive economic development program, this strategy has resulted in substantial private sector capital investments and significant benefits to the community. Woodburn is experiencing the construction of thousands of housing units, Amazon's 3.86 million sq. ft. flagship distribution center, and other exciting commercial development proposals. Despite widespread predictions of a post-pandemic economic recession and rising inflationary costs, Woodburn has become the 8th fastest-growing community in the State of Oregon.

The City expects some 2,500 new employment opportunities to be created within the next 18 months. For the first time since the State of Oregon began collecting data, Woodburn is no longer considered a Rent Distressed Community, with the number of households facing rent distress falling from 27% to 22%. Statewide, the average number of households experiencing rent distress for communities of Woodburn's size is 26%.

At the current rate of development, Woodburn will likely consume all of its buildable housing and industrial land in just a few years. While increasing the supply of housing remains a top priority for the State of Oregon, and the City wishes to see continued industrial and commercial investment needed to sustain services and improve the economic vitality of Woodburn, the City has initiated the process of expanding the Urban Growth Boundary into the Southwest Urban Reserve Area. This effort will continue to lay the foundation for Woodburn's success well into the future.

The Proposed 2023-24 Budget reflects the impacts of growth, while also conservatively positioning the City to address current needs and necessary capital improvement projects. This is reflected in the overall cash position found in the General Fund's contingencies and reserves. This financial strength positions the City to address the ongoing needs of the community, while working to complete the long proposed Community Center Project. In upcoming years, the City will make strategic investments in both services and programs in order to maintain current levels of service as Woodburn's population increases. The primary financial challenge will be growing City services, such as public safety programming, commensurate with community needs without jeopardizing the City's overall financial position. And like everyone, the City has been significantly impacted by inflationary pressures.

Under Oregon property tax system, the assessment and distribution of property tax revenues from new development lags a couple of years behind the construction of these projects. For this reason, as the City grows and brings new development projects onto the tax rolls, the full financial impact of new development will not be fully realized for a few years. Much of the development underway in Woodburn has not yet fully translated into increased property tax revenue.

With a General Obligation Bond Measure expected to appear on the November 2024 ballot, the City is working diligently on the final architectural design and cost estimate for the Community Center Project. If approved by voters, the Community Center Project will likely be the biggest undertaking by the City in memory.

ARPA

As part of Congress' passage of the March 10, 2021, American Rescue Plan Act (ARPA), the City of Woodburn received \$5.8 million over two fiscal years that would be expended over four years beginning in FY 2021-2022. Keeping with the City's commitment to be transparent and open with the uses and allocation of these dollars and consistent with the goals and objectives established by the City Council, the chart below delineates the City's total

ARPA program and spending plan. The City Council will likely see the proposed projects brought forward in the next fiscal year reallocating any savings that have been generated from the ARPA Plan to date.

ARPA Project Description	FY21-22 Budget	FY21-22 Actuals	FY22-23 Budget	FY22-23 Projected Actuals	FY23-24 Budget	FY24-25 Budget	Total Cost
Love Inc.	8,000	8,000	8,000				8,000
Food Bank Improvement Project	500,000		500,000	500,000			500,000
Business Assistance Program	55,000		55,000	45,000	10,000		55,000
Liberty House	40,000	40,000	160,000	160,000	40,000		240,000
Houseless Person Response Team	30,000		60,000	55,000	5,000		60,000
A Ray of Hope Today			7,000	7,000			7,000
Love Santa	25,000	25,000					25,000
Woodburn Community Meal	10,000	10,000	25,000	25,000	25,000		60,000
Housing Assistance Project					182,720		182,720
Community Connections Day					10,000		10,000
Community Center Professional Services			100,000				-
Family Resource Center Sign/Ext. Paint	30,000	16,600					16,600
Tourism Kiosk/Marketing Program	50,000		50,000	50,000			50,000
Museum Project (Theater Rehab)			100,000	100,000			100,000
MERV-13 filters	4,000	2,600	4,000	4,000	4,000	4,000	14,600
City App- Woodburn Now!	4,500	4,500	4,500	4,500	4,500	4,500	18,000
Legion Park Upgrades	750,000	750,000					750,000
COVID Leave Bank	25,000	25,000					25,000
Recreation/ Aquatics Scholarships	10,000	150	10,000	10,000	10,000	10,000	30,150
Utility Assistance	25,000	22,500	25,000	25,000	25,000	25,000	97,500
Fiesta Mexicana Start-up		25,000	120,000	120,000	120,000	120,000	385,000
Music in the Park	12,000		12,000	12,000	12,000	12,000	36,000
4th of July Fireworks			15,000	15,000	15,000	15,000	45,000
Aquatic Center Staff Rehiring & Training	186,000	133,530	309,000	309,000	309,000	309,000	1,060,530
Library & Recreation Staff Rehiring	75,000	47,050	70,000	70,000	70,000	70,000	257,050
Recreation Staff Rehiring	100,000	14,330	120,000	120,000	120,000	120,000	374,330
Revenue Recovery					321,250		321,250
Transit Staff Rehiring & Training	120,000	39,010	129,000	129,000	70,000	129,000	367,010
New Transit Commuter Route			57,000		57,000	57,000	114,000
Personnel Costs			800,000	729,260			729,260
TOTAL	2,059,500	1,163,270	2,740,500	2,489,760	1,410,470	875,500	5,939,000

Budget Highlights

The following items are newly proposed for the FY 2023-24 Budget:

- Building Permit and other Revenue to reflect single, multi-family, and commercial construction: \$3,400,000
- Trail Improvements, supported with state grant and SDC funds: \$800,000
- Centennial, Burlingham, and Boones Crossing Park Development, supported with Federal ARPA and SDC funds: \$640,000
- Student Pedestrian Improvements, supported with ODOT funds: \$500,000

- Vehicle Replacements for Woodburn Transit Services’ Dial-a-Ride paratransit program, supported with state formula funds: \$360,000
- Assistant Public Works Director and Management Analyst position additions to support Water, Sewer, Streets, and Engineering departments: \$340,000
- Small Business Assistance Forgivable Loan Program, supported with Business Oregon funds: \$325,000
- City Hall Basement Remodel with office space for Building Department’s growth: \$300,000
- Both the General Obligation Bond for the City police facility and the Water Revenue Refunding Bond will be paid off this fiscal year: \$2.9 million

General Fund Highlights

The General Fund allocates the City’s only discretionary revenues and provides critical services to the community such as police, parks, library, planning, finance, etc. The General Fund’s primary revenue sources include property taxes, franchise fees, and shared state revenues (i.e., liquor and cigarette taxes).

- A General Fund budget (including contingency and reserves) of \$30.6 million is proposed for FY 2023-24 (see General Fund Summary on page 36). This figure is 7.3 percent, or \$2 million, higher than the City’s FY 2022-23 Amended Budget.
- On January 28, 2019, the City Council approved the Fund Reserves & Contingency Policy (see Budget Policies and Fiscal Strategies, Section 5.B), setting the General Fund Contingency level to 25.0 percent as savings occur. Based on prior year savings and added resources, the General Fund Contingency and Shortfall Management Reserve (SMR) funds for FY 2023-24 are above 25.0 percent.

Citywide Revenues

Woodburn relies on two major sources to fund operations:

1. Taxes (property, transient occupancy, and gas): Taxes serve as the largest source of revenue, 40 percent in the General Fund and 10 percent citywide, and provides for critical programs such as police, library, parks, aquatics, etc. FY 2023-24 is budgeted 12.4 percent higher (before discounts and delinquencies) than the FY22-23 Amended Budget. This increase reflects new buildings, especially single and multifamily units.
2. Charges for goods and services (e.g., utility charges and fees): This makes up 16.6 percent of resources. Utility charges are impacted by rates, consumption, and infrastructure needs which are driven by population growth, new construction, regulatory compliance, and repairs.
 - Water charges provide for the delivery of safe drinking water to customers. In FY 2018-19, a ten-year rate increase plan was approved, which included a 10.0 percent increase in each of the first two years, followed by a 4.0 percent rate increase in each of the remaining eight years. The rate schedule was based on the cost of water use from the 2017 Water Master Plan. In FY 2023-24, the rate increase will be 4.0 percent. With high inflation rates over the past few years, the annual water rate increase set in 2018 may not provide as much support for water capital projects as intended. Future improvements too expensive to be paid from net resources may need to be funded with new bonded debt.
 - Sewer rates increased 5.0 percent on January 1, 2022, the last increase under Resolution 2149. This increase was necessary due to increasing wastewater system operational costs and required capital improvement projects.

3. Various other revenues supplement the City's operations including franchise fees (levied on utilities for use of public right-of-way), intergovernmental revenue (state shared revenue, liquor and cigarette taxes, transportation revenues), and fines (municipal court). These revenue sources are essential to the overall financial health of the City and are historically less volatile than discretionary revenue sources.

Citywide Expenditures

Personnel services represent a majority of the City's operating costs with 17.3 percent, or \$22 million, of the total budget. Personnel costs increased 7.7 percent over the prior year. Total FTE increased by 7 FTE over the prior year (4 percent). Personnel service expenditures include increases for merit/cost-of-living-adjustments, medical, and retirement costs.

The proposed budget reduces Materials & Services 12.5 percent over FY 2022-23. Reasons include the Building Inspection Fund's anticipated reduction of Construction Excise Taxes and other professional service use, as well as less direct spending from the ARPA Fund as projects are completed and transfers to General Fund park improvements are prioritized this fiscal year. Additionally, pass-through grants for community projects, such as the AWARE food bank and Butteville Rd realignment, will be complete in FY 2022-23. Consistent with City policy, operating departments did not increase their bottom-line appropriations unless increases could be offset by revenue. Exceptions were made for costs to advance City Council goals, or costs driven by external factors beyond the control of the departments, including electricity and natural gas rate increases, IT security and software maintenance cost increases, and supply costs impacted by high inflation rates.

Debt service obligations total \$2.9 million, or 2.3% percent of the total budget. This is an increase of 35 percent over FY 2022-23. Both the Water Revenue Refunding Bond and the General Obligation Bond for the Police facility will be paid off in FY 2023-24. For a detailed listing of the outstanding balance and annual debt service of the City, see the Debt Overview section on page 158.

Citywide Capital Construction Plan

The majority of the capital budget is for capital construction projects, which can be found in detail beginning on page 113. The proposed FY 2023-24 capital spending budget totals \$11 million, or 8.7 percent of total expenditures. This is a 60 percent spending decrease from the FY22-23 budget. Sewer, street, and water projects are prioritized by importance. Sewer and storm capital construction projects currently focus on key collection system and sewer line improvements, as the City awaits new state wastewater treatment permit requirements that will determine future projects. Except for projects requiring external financing, projects are budgeted for the full cost, even if the project is expected to span multiple budget periods. Full project costing ensures that budget authority is available should the schedule accelerate. All capital projects are individually reviewed and authorized by the Public Works Director, Finance Director, and City Administrator prior to inclusion in the annual budget.

Citywide Contingencies and Reserves

Woodburn's ending fund balances are comprised of contingency and reserve line items. The FY 2023-24 budget contains all City Council-mandated contingency balance levels for each operating fund as well as reserves for debt service, dedicated construction funds, or other specific purposes. These balances cannot be expended without City Council approval. Contingencies and Reserves increased in the FY 2023-24 budget over FY22-23 due, in part, to fewer capital construction projects, as well as to increases in General Fund, Building Fund, and overall SDG resources.

Urban Renewal Agency

Woodburn’s Urban Renewal Agency (URA) budget includes the following capital projects:

- Public Arts and Mural Program:
 - Library Mural: \$18,000
 - Fire Department Monument: \$60,000
 - Police Department Monument: \$60,000
 - Bison Art Project: \$100,000
- Street improvements:
 - 1st and Cleveland Parking Lot Improvements: \$200,000
- Downtown Banners and Lighting: \$50,000
- Plaza Lighting: \$40,000
- Other Improvements: \$146,000

Conclusion

The FY 2023-24 budget allocates resources in a manner that supports the strategic goals and direction provided by the Mayor and City Council. It is my recommendation as Woodburn’s Budget Officer that the Budget Committee approve the FY 2023-24 proposed budget as submitted. I am proud of the progress made over the past few years.

Sincerely,



Scott Derickson



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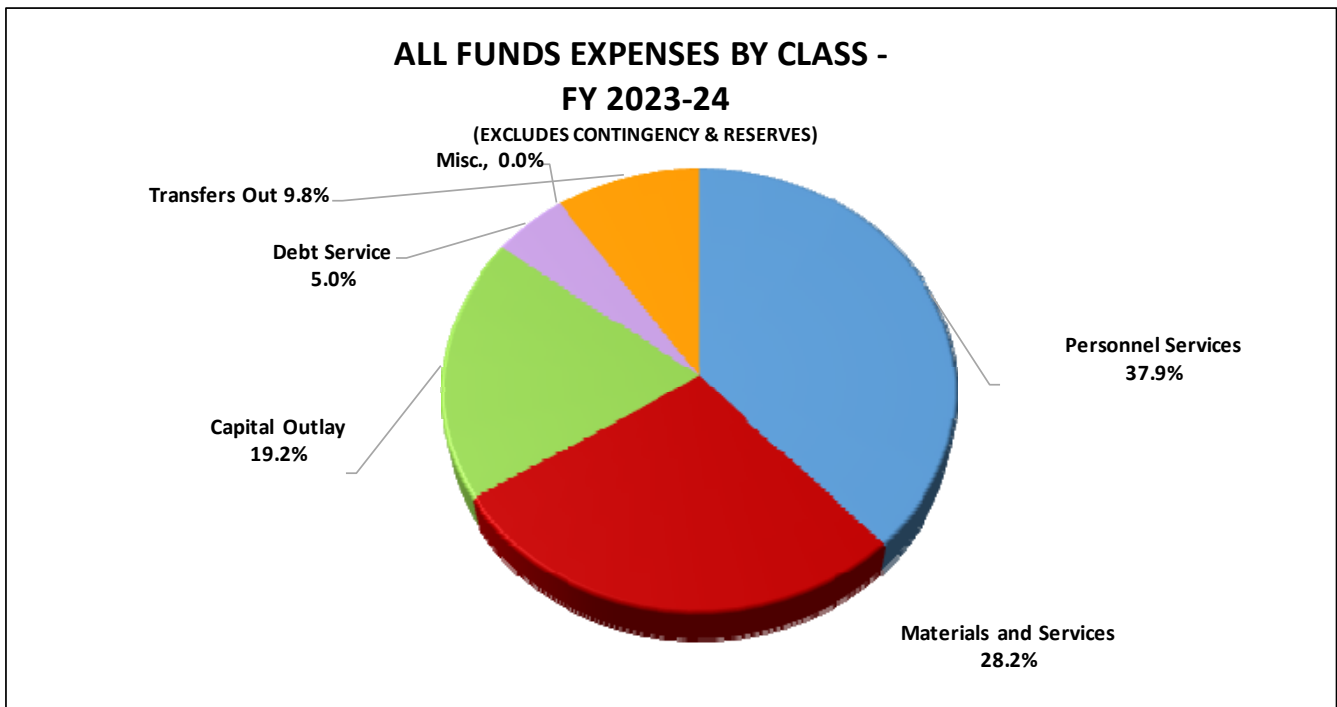
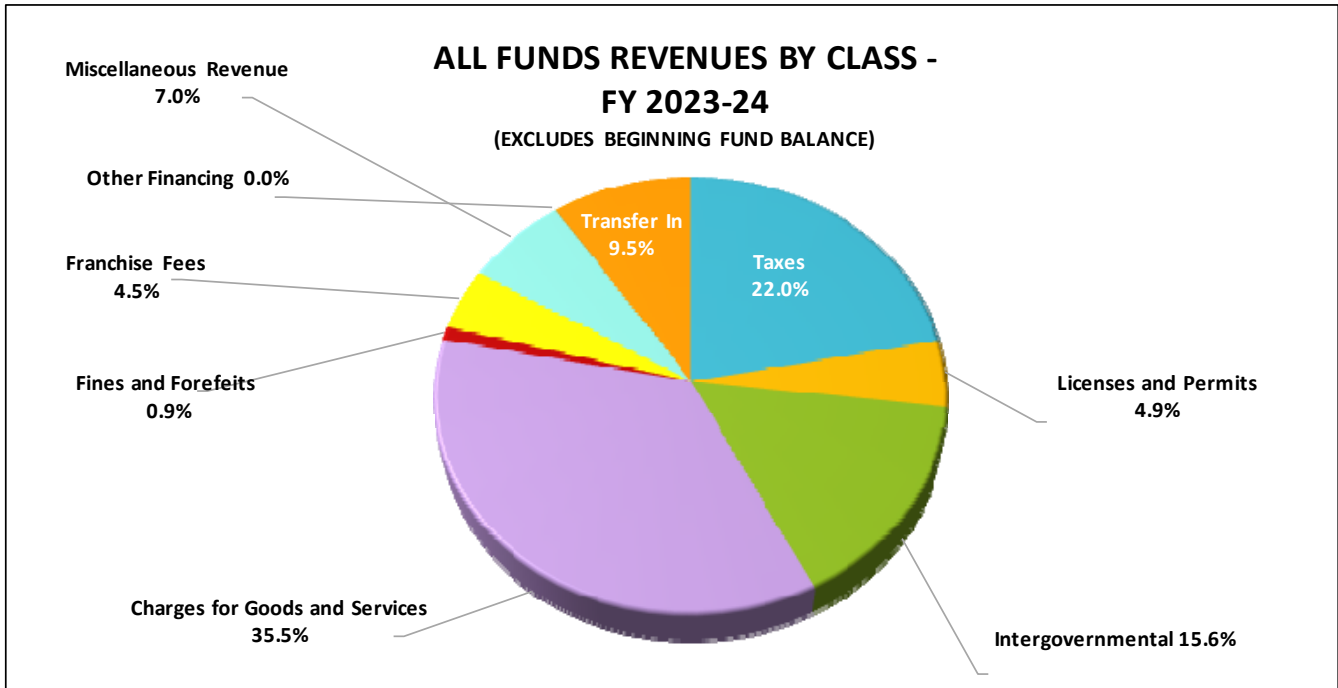
Estimated Ending Fund Balances

	Projected Balance			Projected Balance		% Change	Total Resources
	July 1, 2023	Increases	Decreases	June 30, 2024			
General Services							
General Fund - 001	10,470,720	20,207,810	20,001,370	10,677,160	2.0%	30,678,530	
Transit Fund - 110	713,500	2,007,800	1,941,040	780,260	9.4%	2,721,300	
Street Fund - 140	4,369,310	2,795,900	2,989,440	4,175,770	-4.4%	7,165,210	
GO Debt Service Fund - 250	8,790	633,310	642,100	-	-100.0%	642,100	
Total General Services	15,562,320	25,644,820	25,573,950	15,633,190			
Utility Funds							
Water Fund - 470	1,834,600	5,215,450	6,307,190	742,860	-59.5%	7,050,050	
Sewer Fund - 472	15,161,480	9,723,000	7,691,350	17,193,130	13.4%	24,884,480	
Total Utility Funds	16,996,080	14,938,450	13,998,540	17,935,990			
Capital Construction Funds							
General Cap Const Fund - 358	148,490	3,056,470	3,204,960	-	-100.0%	3,204,960	
Street & Storm Cap Const Fund - 363	140,680	739,320	880,000	-	-100.0%	880,000	
Sewer Cap Const Fund - 465	-	2,135,000	2,135,000	-	0.0%	2,135,000	
Water Cap Const Fund - 466	719,800	1,287,000	2,006,800	-	-100.0%	2,006,800	
Total Capital Construction Funds	1,008,970	7,217,790	8,226,760	-		8,226,760	
Special Revenue Funds							
Building Inspection Fund - 123	7,474,300	3,483,380	2,779,360	8,178,320	9.4%	10,957,680	
Asset Forfeiture - 132	16,350	250	16,600	-	-100.0%	16,600	
American Rescue Plan Fund - 136	2,220,390	30,000	1,410,470	839,920	-62.2%	2,250,390	
Housing Rehab Fund - 137	27,890	10,400	38,290	-	-100.0%	38,290	
Special Assessment Fund - 360	39,960	2,300	2,300	39,960	0.0%	42,260	
Parks SDC Fund - 364	4,459,380	1,435,000	1,088,750	4,805,630	7.8%	5,894,380	
Transportation SDC Fund - 376	12,938,430	2,110,000	420,000	14,628,430	13.1%	15,048,430	
Storm SDC Fund - 377	1,021,790	70,000	317,320	774,470	-24.2%	1,091,790	
Water SDC Fund - 474	2,967,400	1,050,000	125,000	3,892,400	31.2%	4,017,400	
Sewer SDC Fund - 475	558,280	1,350,000	400,000	1,508,280	170.2%	1,908,280	
Total Special Revenue Funds	31,724,170	9,541,330	6,598,090	34,667,410			
Internal Services Funds							
Information Technology Fund - 568	464,000	1,542,790	1,670,240	336,550	-27.5%	2,006,790	
Insurance Fund - 581	753,400	757,050	960,720	549,730	-27.0%	1,510,450	
Equipment Replacement Fund - 591	1,086,640	188,000	1,274,640	-	-100.0%	1,274,640	
Reserve for PERS - 693	391,120	-	-	391,120	100.0%	391,120	
Total Internal Services Funds	2,695,160	2,487,840	3,905,600	1,277,400			
Trust Funds							
Lavelle Black Trust Fund - 695	32,690	500	7,500	25,690	-21.4%	33,190	
Total Trust Funds	32,690	500	7,500	25,690			
Total All Funds	68,019,390	59,830,730	58,310,440	69,539,680	2.2%	127,850,120	
Urban Renewal Fund	1,187,230	1,124,000.00	1,917,500	393,730	-67%	2,311,230	

Summary of Revenue and Expenditures – All Funds

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Budget	FY 2023-24 Budget	% Change	% Total Budget
Beginning Balance	48,720,740	46,705,262	62,384,040	68,019,390	9.0%	53.2%
Revenues						
Taxes	11,005,127	11,595,579	11,730,130	13,180,000	12.4%	10.3%
Licenses and Permits	1,516,095	10,419,209	2,842,770	2,927,330	3.0%	2.3%
Intergovernmental	7,352,029	10,035,898	13,174,960	9,315,970	-29.3%	7.3%
Charges for Goods-Services	17,801,064	28,319,429	23,545,330	21,260,340	-9.7%	16.6%
Fines and Forefeits	335,368	491,001	1,045,050	555,250	-46.9%	0.4%
Franchise Fees	2,307,526	2,590,551	2,445,960	2,711,000	10.8%	2.1%
Miscellaneous Revenue	2,661,142	3,003,491	3,056,830	4,175,050	36.6%	3.3%
Other Financing	29,365	7,497	10,000	10,000	0.0%	0.0%
Transfers In	13,483,136	5,883,255	23,652,600	5,695,790	-75.9%	4.5%
Total Revenues	56,490,853	72,345,911	81,503,630	59,830,730	-26.6%	46.8%
Total Beg. Bal. and Revenues	105,211,593	119,051,173	143,887,670	127,850,120	-11.1%	100.0%
Expenses						
Personnel Services	15,006,762	15,784,879	20,514,070	22,097,810	7.7%	17.3%
Materials and Services	10,856,217	15,116,533	18,760,870	16,420,840	-12.5%	12.8%
Capital Outlay	4,318,068	7,223,203	27,664,430	11,181,900	-59.6%	8.7%
Debt Service	14,842,148	2,725,913	2,151,710	2,914,100	35.4%	2.3%
Transfers Out	13,483,136	5,881,165	23,649,740	5,695,790	-75.9%	4.5%
Misc.			800,000	-	100.0%	0.0%
Total Expenses Before Contingency	58,506,331	46,731,693	93,540,820	58,310,440	-37.7%	45.6%
Contingency & Reserves						
Contingency	-	-	17,097,540	21,337,110	24.8%	16.7%
Reserve - SMR	-	-	3,808,880	5,718,430	50.1%	4.5%
Reserve for Facilities	-	-	-	-	-100.0%	0.0%
Reserve for Equipment	-	-	60,000	120,000	100.0%	0.1%
Reserve for Future Years	-	-	28,626,430	42,364,140	48.0%	33.1%
Reserve for Debt Service	-	-	754,000	-	-100.0%	0.0%
Total Contingency & Reserves	-	-	50,346,850	69,539,680	38.1%	54.4%
Total Expenses/Contingency/Res.	58,506,331	46,731,693	143,887,670	127,850,120	-11.1%	100.0%
Net Fund Balance	46,705,262	72,319,480	-	-		
Total Budget	105,211,593	119,051,173	143,887,670	127,850,120	-11.1%	

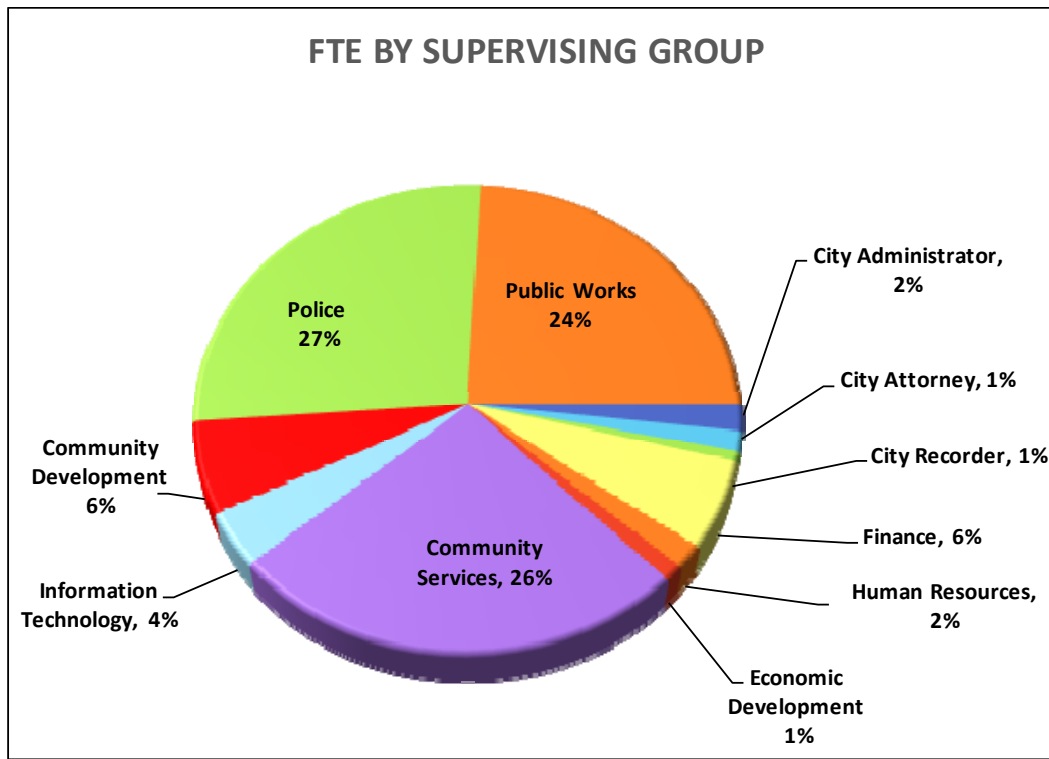
*Transfers In include URA's transfer into PERS Reserve



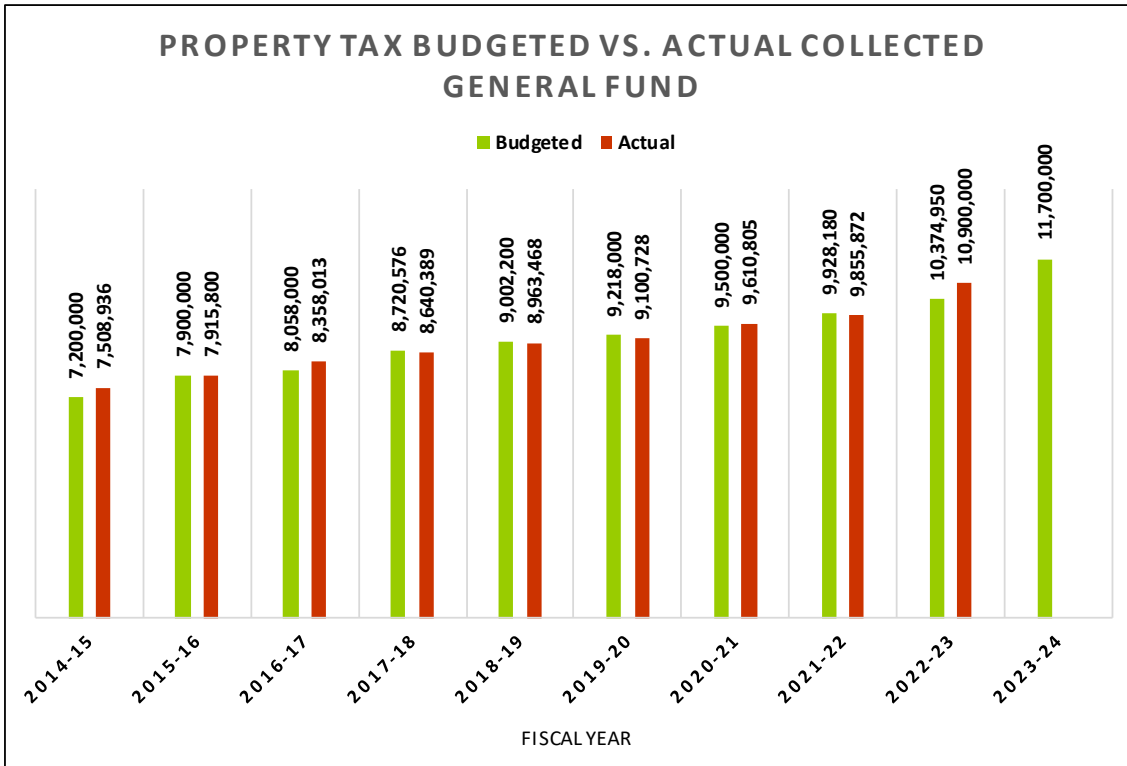
Full-time Equivalent (FTE) Summary by Supervising Group

Department	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	FTE Change	% Change	% of Total
City Administrator	2.3	2.3	3.3	3.3	0.0	0.0%	2%
City Attorney	2.5	2.5	2.5	2.5	0.0	0.0%	1%
City Recorder	1.2	1.2	1.2	1.2	0.0	0.0%	1%
Finance	11.1	10.6	11.2	11.2	0.0	0.0%	6%
Human Resources	2.0	2.0	2.0	3.0	1.0	50.0%	2%
Economic Development	2.0	2.0	2.0	2.0	0.0	0.0%	1%
Community Services	49.1	49.5	44.6	47.2	2.5	5.7%	26%
Information Technology	5.5	6.5	6.0	7.0	1.0	16.7%	4%
Community Development	7.8	10.3	10.5	11.5	1.0	9.5%	6%
Police	45.8	47.0	49.5	49.0	-0.5	-0.9%	27%
Public Works	38.5	42.5	42.0	44.0	2.0	4.8%	24%
Total FTE	167.7	176.3	174.7	181.8	7.1	4.1%	100%

The FTE Detail by Supervising Group on page 162 will provide the breakdown for this table.



Property Tax Analysis



Fiscal Year	General Fund		% Change in Actuals
	Budgeted	Actual	
2013-14	7,000,000	7,138,762	0.7%
2014-15	7,200,000	7,508,936	5.2%
2015-16	7,900,000	7,915,800	5.4%
2016-17	8,058,000	8,358,013	5.6%
2017-18	8,720,576	8,640,389	3.4%
2018-19	9,002,200	8,963,468	3.7%
2019-20	9,218,000	9,100,728	1.5%
2020-21	9,500,000	9,610,805	5.6%
2021-22	9,928,180	9,855,872	2.5%
2022-23	10,374,950	10,900,000	10.6%
2023-24	11,700,000		

The City of Woodburn’s permanent tax rate is \$6.0534 per thousand, as set by Measure 50 in 1997-98.

Major Taxpayers

The City of Woodburn is diverse in many ways as evidenced by the variety of successful businesses shown as major taxpayers. Below is a list of major taxpayers in FY 2022-23:

Taxpayer	2022-23 Assessed Value	2022-23 Assessed Taxes	% of City Assessed Value*
WINCO FOODS LLC	85,981,750	1,616,557	4.51%
WOODBURN PREMIUM OUTLETS LLC	74,492,820	1,482,239	3.90%
FOOD SERVICES OF AMERICA INC	33,888,320	618,204	1.78%
HARDWARE WHOLESALERS INC	18,108,150	360,370	0.95%
WAL-MART REAL ESTATE BUSINESS TR	18,147,520	340,470	0.95%
PORTLAND GENERAL ELECTRIC COMPANY	17,530,000	319,789	0.92%
CASCADE MEADOW LLC	15,597,770	310,411	0.82%
NORTHWEST NATURAL GAS COMPANY	16,842,000	307,238	0.88%
CROWN 2 DEVELOPMENT LLC	13,945,070	277,521	0.73%
PACIFIC REALTY ASSOCIATES LP	11,285,289	224,024	0.59%
KWDS LLC	10,538,850	209,734	0.55%
STONEHEDGE PROPERTIES INC & N-7	9,610,930	191,267	0.50%
FLEETWOOD HOMES INC	10,034,190	190,243	0.53%
WAVE DIVISION HOLDINGS LLC	9,799,000	178,757	0.51%
SPECIALTY POLYMERS	9,406,100	177,075	0.49%
ARGO WOODBURN LLC	9,163,990	168,831	0.48%
CAPITAL DEVELOPMENT COMPANY	8,504,820	168,204	0.45%
WOODBURN INVESTMENT ASSOC LTD	8,176,060	162,712	0.43%
WOODBURN PLAZA LLC	8,572,600	161,592	0.45%
3099 PACIFIC LLC	7,215,540	131,629	0.38%
ART MORTGAGE BORROWER PROPCO	6,561,260	130,498	0.34%
SABROSO COMPANY	6,877,170	125,456	0.36%
FIRST ESTATE HOLDINGS LLC	5,678,920	112,652	0.30%
KERR CONTRACTORS OREGON INC	6,087,960	111,059	0.32%
LUMEN TECHNOLOGIES INC	5,851,000	106,736	0.31%

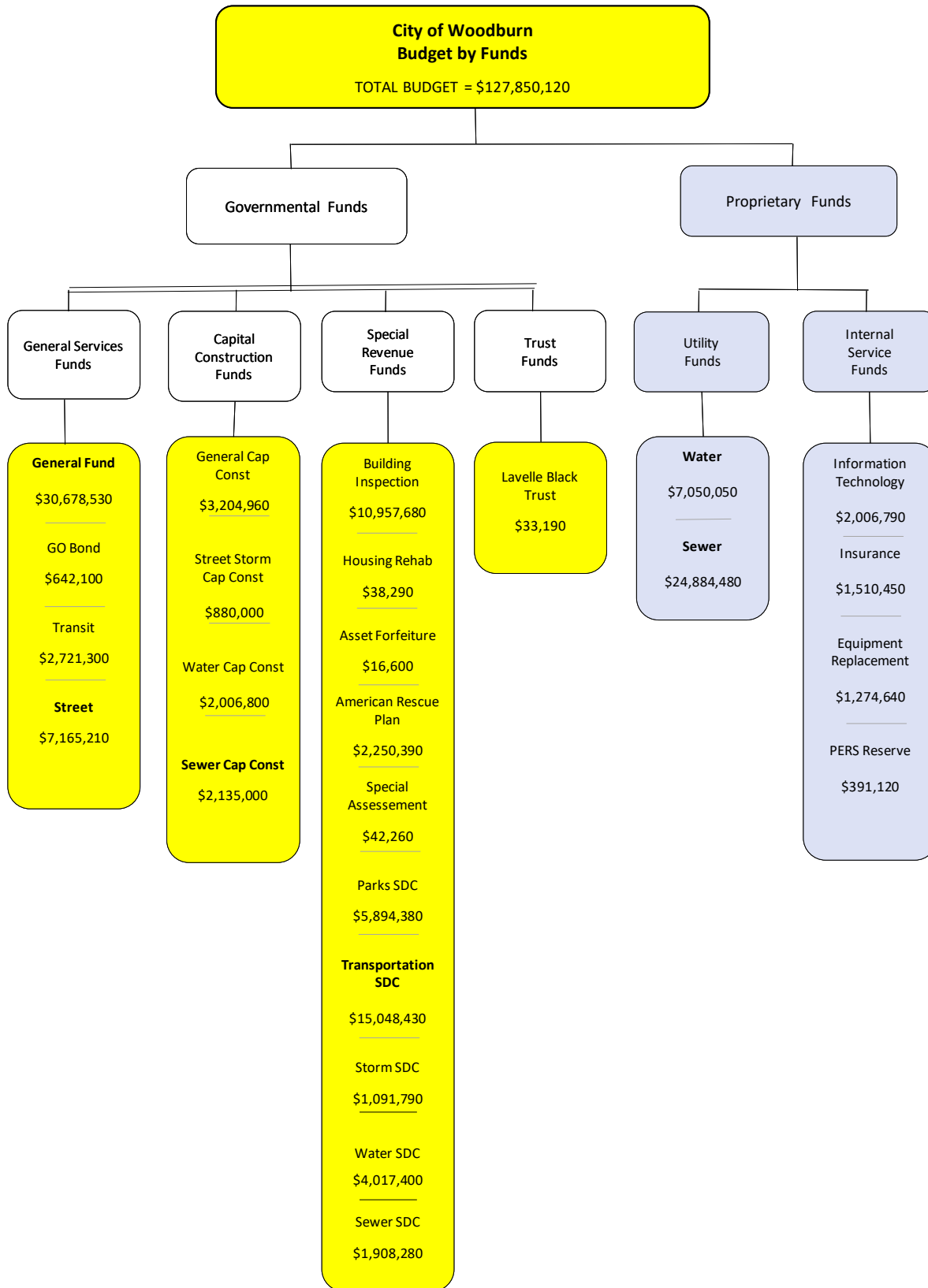
*Source: Marion County Assessors Office

The assessed valuation of \$1,908,226,574 for FY 2022-23 was \$135,745,299 or 7.7%, higher than the FY 2021-22 valuation of \$1,772,481,275.

Reader's Guide

- ❖ Fund Structure
- ❖ About Woodburn
- ❖ City Statistics – Location and Demographics
- ❖ City Statistics – Services
- ❖ City of Woodburn Budget Calendar
- ❖ Budgeting in Oregon
- ❖ Budgeting in the City of Woodburn
- ❖ Budget Document Columns
- ❖ Budget Assumptions
- ❖ Council Goals
- ❖ Functional Organization Chart

Fund Structure



Bold funds denote classification as a major fund for auditing purposes. Funds not bolded are classified as non-major for auditing purposes.

About Woodburn

City Statistics – Location Demographics

The City of Woodburn is located in Marion County, Oregon, 18 miles northeast of Salem and 30 miles southwest of Portland along the I-5 corridor. Woodburn is located in Oregon’s agricultural rich Willamette Valley, which experiences a moderate climate.



Incorporated in 1889, Woodburn has changed significantly. The City originally began as a small farming and manufacturing community. Beginning the 1960s, Woodburn became a suburb of Salem and Portland with its proximity to I-5. Over the past two decades, Woodburn has grown 74.0 percent to an area of 5.4 square miles.

Woodburn Premium Outlets, a top state tourist attraction, has over 100 brand name and specialty stores offering great shopping value. Situated in a large agricultural area, Woodburn is a gateway to many farms, nurseries and harvest festivals in the area. Al’s Garden

Center started in Woodburn in 1948, Wooden Shoe Tulip Farm hosts a month-long Tulip Festival in March/April, Bauman’s Farm and Garden, in Gervais, hosts a month-long harvest festival in October, and Mt. Angel Oktoberfest celebrates the end of the harvest season in September. Another attraction is the Woodburn Dragstrip just west of I-5. Built in 1961, Woodburn Dragstrip has a ¼-mile track and hosts many racing events from March through October.

Woodburn is a very diverse community. With a population of 26,250 Woodburn is the 23rd most populated city in Oregon and 3rd most populated city in Marion County. The City provides a full range of municipal services, including but not limited to: police, water, wastewater, municipal court, public works, economic development, community planning and building inspections, transit services, parks, recreation, aquatics, and library.

Other statistical information from U.S. Census Bureau, American Fact Finder:

• Median income: \$52,250	• Number of companies: 1,339
• High School Graduate or Higher: 70%	• Total Housing units: 9,000
• Bachelor’s degree or higher: 17%	• Median Age: 38.1
• Hispanic or Latino population: 61.6%	• Veterans: 1,309

City Statistics – Services

Description	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	% Change
Community Services				
Parks				
Parks/Open space acreage	120	120	120	0%
Playgrounds	9	9	9	0%
Picnic Shelters	6	6	6	0%
Park Restrooms	10	12	12	0%
Sports Fields	8	8	8	0%
Library				
Attendance	82,066	18,206	35,562	95%
Circulation	155,627	172,509	115,826	-33%
Volumes in Collection	153,571	195,996	148,924	-24%
Volumes Added	24,669	18,720	15,393	-18%
Computer Usage, # of Internet Sessions	13,617	555	3,538	537%
Wi-Fi Connections	109,945	69,032	152,044	120%
Program Attendance	3,605	113	1,107	880%
Aquatics				
Attendance	106,750	0	22,871	
Lesson Enrollment	577	0	674	
Unique Primary Active Memberships (not family pass)	1,440	0	665	
Recreation				
Youth Sports, participants	719	0	531	
Adult Sports, number of teams	8	0	0	
Youth Programs, participants	109	0	111	
Adult Programs, participants	233	0	0	
Special Events, attendance	28,710	0	14,450	
Public Transportation				
Fixed Route Rides	14,405	17,492	21,927	25%
Fixed Route Mileage	42,840	49,620	52,104	5%
Dial-A-Ride Trips	5,271	5,679	8,559	51%
Dial-A-Ride Mileage	19,869	20,456	43,149	111%
Out of Town Medical Rides	1,850	1,377	925	-33%

Description	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	% Change
City Utilities				
Water				
Production capacity, million gallons/day	2	2.6	2.5	-4%
Peak capacity demand, million gallons/day	5.5	5.6	4.7	-17%
Storage capacity, million gallons	6	6	6	0%
Number of wells	7	7	7	0%
Miles of water mains	99	102	108	6%
Customers	7,212	7,634	7,802	2%
Fire Hydrants	974	1,089	1,157	6%
Wastewater				
Average daily treatment, million gallons/day	2-3	2-3	2-3	0%
Peak capacity demand, million gallons/day	16	16	16	0%
Miles of sewer pipeline	93	94	99	5%
Lift stations	8	9	8	-11%
Stormwater				
Miles of storm sewer	63	65	69	6%
Manholes	1,466	1,466	1,573	7%
Public Safety				
Police Calls	13,423	13,702	13,813	1%
Sworn Officers	35	35	36	3%
Arrests	881	882	799	-9%
Offenses	3,257	2,572	2,685	4%
Crime Index (Violent Crime)	362	235	297	26%
Crime Index (Property Crime)	1,767	1,033	1,568	52%
Officers per 1,000 Citizens	1.36	1.38	1.45	5%
Building/Planning				
Building Permits issued				
Residential, New	55	205	241	18%
Multi Family	-	7	33	371%
Assisted Living Facilities	-	-	-	
Residential Additions & Alterations	40	68	85	25%
Industrial	1	-	1	
Commercial	65	40	45	13%
Signs and Fences	-	98	201	105%
Manufactured Homes	-	2	1	-50%
Total Building Permits Issued	161	322	406	26%
Planning Activity				
Pre-application Conferences	25	28	41	46%

The Budget Process

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, called expenditures, in the coming fiscal year. It shows other budget requirements that must be planned for but will not actually be spent. It also shows the money, called resources or revenues, 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 tax.

Preparing a budget allows a local government to look at its needs in light of the money available. In Oregon, all local governments must plan a budget that has equal resources and requirements, in other words, a balanced budget.

The Budget Officer presents the budget to a 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/or made adjustments, they approve the budget.

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

- **Phase 1:** The Budget Officer puts together a proposed budget. The Budget Officer must prepare the proposed budget in a format, designated by the Department of Revenue, which meets the requirements set out in the statutes. In larger local governments, department heads or program managers may help.
- **Phase 2:** The Budget Committee approves the budget. Statutes spell out who can be on the budget committee. 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:** City Council adopts the budget and, when appropriate, certifies property taxes to the County 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:** This phase 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, which must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. You can make changes to the budget through resolution transfers and supplemental budgets.

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 resources/appropriations the governing body must pass a resolution. The resolution must state the need, purpose and amount of the transfer. Resolution transfers are used within a fund. For example, within the General Fund you can use a resolution to transfer appropriation authority from one department to another. The total appropriations for the General Fund do not change.

Supplemental Budget

A supplemental budget modifies the adopted budget and is used to create new appropriations to spend resources. They can also be used to transfer resources/appropriations between funds. 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 financial planning;
- A situation that was not foreseen at the time the adopted budget was prepared and 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 amounts estimated in the adopted budget and the difference in resources will significantly affect the level of service the local government can provide.

There are two processes for preparing and adopting a supplemental budget. If the plan is to adjust a current budget fund by less than 10.0 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 10.0 percent to use the simpler process. If the change that needs to be made to a fund of the adopted budget is 10.0 percent or more of the expenditures of the fund, then a longer budgeting process must be followed. The two procedures are:

Less than 10.0 percent

- The governing body adopts the supplemental budget at a regular scheduled Council meeting. The budget committee is not required.
- 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 U. S. Postal Service or hand delivered to every citizen.

At the meeting, a resolution adopting the supplemental budget and making appropriations is approved.

More than 10.0 percent

- 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.
- Five to 30 days before the hearing a notice of the hearing and summary of the supplemental budget are published using one of the publication methods previously described.
- 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 budget is prepared in accordance with ORS 294. The City Administrator serves as the Budget Officer per ORS 294.331 and is responsible for the budget preparation and maintenance, along with the presenting of the budget message. The budget is presented in fund/department categories and adopted at the fund total. The adopted budget may be amended by transfers (ORS 294.450) or supplemental approval (ORS 294.480 to 294.283). All budget adjustments are made via resolutions and do not require the approval of the Budget Committee members.

City of Woodburn Budget Calendar

December – January	<ul style="list-style-type: none"> Revenue and expense estimates are gathered for beginning balance calculations Kickoff memo distributed to departments with budget goals and limitations Request for new personnel, capital outlay, and equipment
February	<ul style="list-style-type: none"> Departments enter budgets into accounting system
March	<ul style="list-style-type: none"> Meetings are held with City Administrator and department directors Proposed budget is drafted for committee review
April	<ul style="list-style-type: none"> Notice of budget committee meeting is submitted and posted on website Proposed budget is drafted for committee review
April-May	<ul style="list-style-type: none"> Budget committee meets to discuss proposed budget and approve Print notices of budget adoption public hearing
June	<ul style="list-style-type: none"> Council holds public budget meeting and discusses any possible changes Council adopts budget, makes appropriations and declares tax levies
July	<ul style="list-style-type: none"> Adopted budget takes effect Budget packets are submitted to County Assessor Revenue sharing certificates are submitted to state of Oregon

Basis of Budgeting

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 the fiscal year end. Revenues subject to accrual include property tax, franchise fees, interest, and state shared revenues. Expenditures are budgeted in the period during which goods or services are provided. Principal and interest on general obligation bonds are budgeted in the fiscal year of payment. Compensated absences are not budgeted. Proprietary funds use a similar modified accrual basis except that revenues are budgeted when earned and compensated absences are accrued as an expense.

Supporting Schedules

The supporting schedules provide more detail for readers. The supporting schedules (page 157) include Debt Overview, Personnel Allocation, FTE Detail by Supervising Group, Budgeted Transfers, and Capital Construction Projects.

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 the 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 by the City Council.

FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	Account Description	FY 2022-23 Proposed	FY 2022-23 Approved	FY 2022-23 Adopted
			Council & Mayor			
-	-	10,730	Personnel Services	11,380	11,380	11,380
31,288	61,911	71,180	Materials & Services	73,680	73,680	73,680
31,288	61,911	81,910	Council & Mayor Total	85,060	85,060	85,060

Budget Assumptions

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

Primary Revenue Sources

- Property taxes are expected to increase 13 percent (after discounts and delinquencies)
- Franchise fees are expected to grow by 2.0 percent
- State revenue sharing is projected to increase by 2.0 percent
- All other revenue sources are estimated using trend analysis

Personnel Services

- Position budgeting utilized actual amounts from the payroll system as much as possible
- Step increases budgeted based on employee anniversary dates
- Minimum wage estimated increase to \$14.38 per hour, effective July 1, 2023
- Cost of Living Adjustment (COLA) was calculated for unrepresented/management employees

Bargaining Group	FY 2022-23	FY 2023-24	FY 2024-25
Woodburn Police Association – Officers (WPA) contract end 6/2024	5%	4%	Unknown
Woodburn Police Association – Community Service Officers (WPA)	5%	4%	Unknown
American Federation of State, County, and Municipal Employees (AFSCME) contract ends 6/2025	5%	4%	3%

- Health insurance premiums (medical, dental and vision) increased by 7.0 percent
- PERS employer rates (rounded) effective July 1, 2023 through June 30, 2025, excluding 6.0 percent PERS pickup:
 - General Service Tier 1 & 2 – 19.18 percent
 - General Service Oregon Public Service Retirement Plan (OPSRP) – 16.67 percent
 - Police Tier 1 & 2 – 26.74 percent
 - Police OPSRP – 21.46 percent
- Unemployment rate of 1.3 percent
- Paid Family Leave rate of 0.4 percent

Materials & Services

- 6.5% overall, due to continuing high levels of inflation

Capital Outlay

- Budgeted amounts in this category are estimated on the purchase cost for the entire project
- Costs include all ancillary expenses needed to put the asset into operation

Indirect Cost Allocations

- Administrative functions are allocated to benefiting departments
 - IT costs are allocated based on the number and types of computers in service
 - Internal rent is allocated based on square footage of the building being served
 - Insurance Fund charges are based on the underlying drivers such as labor costs, insurance rate for workers' compensation, or vehicles in use for auto insurance
 - The Transit Fund is allocated the federally allowed de minimus of 10.0 percent of the fund's budget

Council Goals

The Woodburn City Council held a goal setting retreat in March of 2021, followed by Council adopting the following goals at their regular meeting on April 12, 2021:

Council Priorities:

1. Create an inclusive environment where residents and civic organizations participate and are engaged in the community that is vibrant, safe, and active.
2. Promote an environment that encourages sustainable economic health maximizing our geographic, workforce, cultural, and community assets.

Goals:

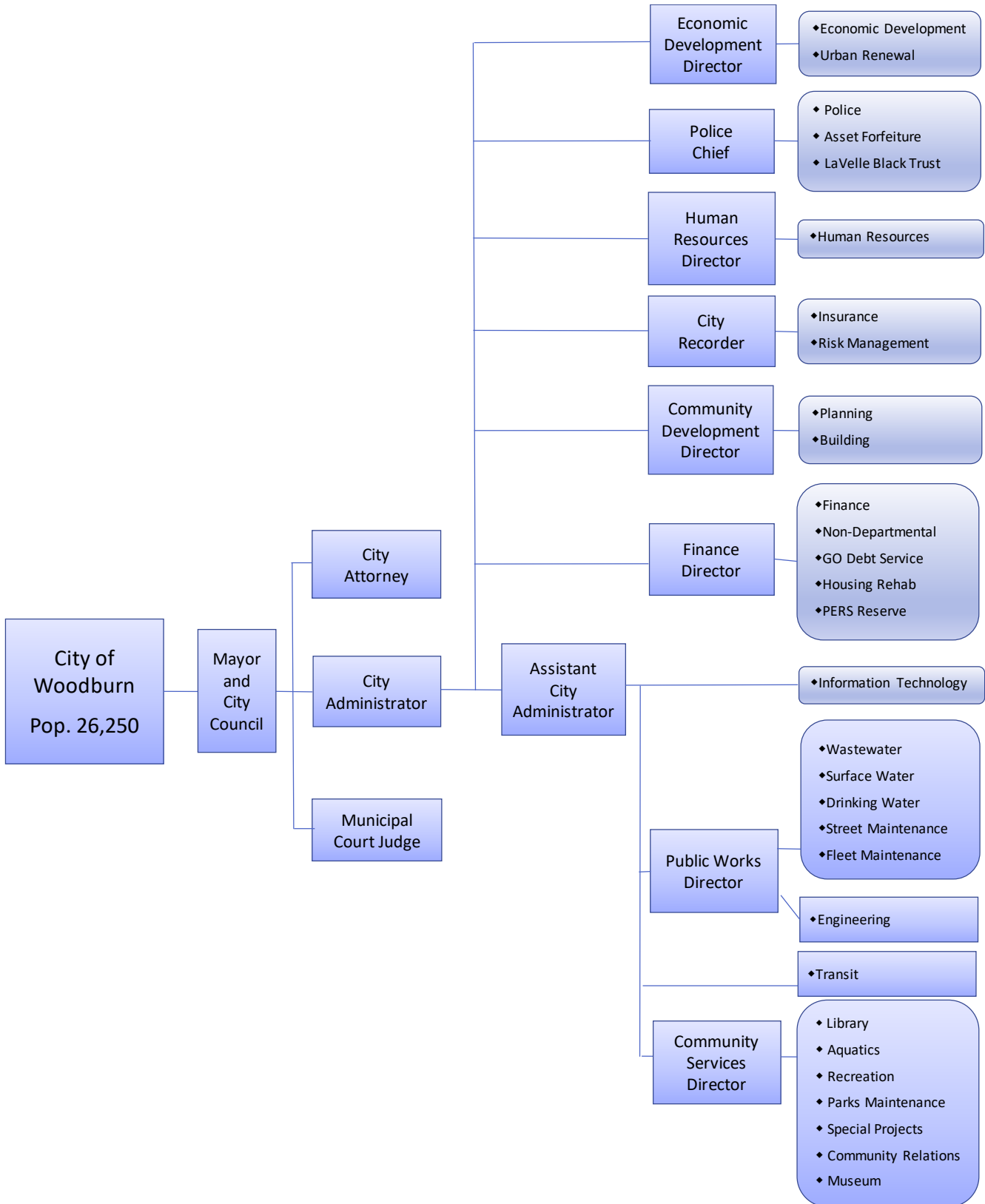
Crisis Impacts, Recovery and Preparation

- A. Restore General Fund services, such as public safety, parks and recreational programs, and community/business economic recovery in a sustainable manner as described in the City Council's Financial Policy.
- B. Examine the City's successes, challenges, communications, learnings and opportunities through these crises to inform the City's future emergency preparedness measures.
- C. Examine how these crises affected our diverse community and explore a model that provides a neighborhood structure for engaging and communicating with our citizens, particularly during future emergencies.
- D. Work towards building and strengthening relationships with non-profit, medical and governmental organizations to increase service available to the Woodburn community and be better prepared for future emergencies.

Council Projects:

1. Establish a grant/loan match program for replacing and repairing sidewalks within the Urban Renewal District and elsewhere as resources are available.
2. Create a City Tree Planting program with the goal of planting 110 trees in 24 months in public rights-of-way, parks, and on private property.
3. Establish a common understanding of DEI concepts, how an equity lens approach can be applied to our City services, programs, and communications through training and the experience of other organizations in our community.

Functional Organization Chart





General Services

- ❖ General Fund Revenue Sources and Expenditures – General Fund
- ❖ Summary of General Fund Expenditures by Departments
- ❖ General Fund Revenue Sources and Other Discussion
- ❖ General Fund – Revenue Detail
- ❖ General Fund – Expenditures by Department
 - Administration
 - Council & Mayor
 - City Administrator
 - City Attorney
 - Finance
 - City Recorder
 - Human Resources
 - Economic Development
 - Police
 - Community Services
 - Library
 - Aquatics
 - Recreation
 - Parks and Facilities Maintenance
 - Community Services Administration
 - Planning
 - Engineering
 - Non-Departmental
 - Contingency/Ending Fund Balance
- ❖ Transit Fund
- ❖ Street Fund
- ❖ GO Debt Service Fund

Summary of Revenues and Expenditures – General Fund 001

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	% Change	% Total Budget
Beginning Balance	6,494,304	7,980,880	8,663,050	10,470,720	20.9%	34.1%
Revenues						
Taxes	10,355,443	10,893,677	11,041,560	12,440,000	12.7%	40.5%
Licenses and Permits	518,207	1,480,237	582,890	665,550	14.2%	2.2%
Intergovernmental	2,012,145	1,798,772	3,515,840	2,059,170	-41.4%	6.7%
Charges for Goods and Services	176,421	423,747	625,750	683,160	9.2%	2.2%
Fines and Forfeits	335,368	491,001	1,045,050	555,250	-46.9%	1.8%
Franchise Fees	1,975,450	2,199,463	2,097,160	2,291,000	9.2%	7.5%
Miscellaneous Revenue	240,665	683,652	349,570	472,680	35.2%	1.5%
Transfers In		267,560	681,000	1,041,000	52.9%	3.4%
Total Revenues	15,613,699	18,238,109	19,938,820	20,207,810	1.3%	65.9%
Total Beg. Bal. and Revenues	22,108,003	26,218,989	28,601,870	30,678,530	7.3%	100.0%
Expenditures						
Personnel Services	9,065,184	9,618,388	12,373,620	12,825,580	3.7%	41.8%
Materials and Services	4,264,258	4,436,009	7,615,810	6,737,320	-11.5%	22.0%
Debt Service	574,448	626,554	-	-	0.0%	0.0%
Capital Outlay	73,234	86,642	227,000	272,000	19.8%	0.9%
Transfers Out	150,000	382,660	834,950	166,470	-80.1%	0.5%
Total Exp. Before Contingency	14,127,124	15,150,253	21,051,380	20,001,370	-5.0%	65.2%
Contingency & Reserves						
Contingency			3,741,610	4,958,730	32.5%	16.2%
Reserve - SMR			3,808,880	5,718,430	50.1%	18.6%
Reserve for Facilities						0.0%
Total Contingency & Reserves	-	-	7,550,490	10,677,160	41.4%	34.8%
Total Expenditures	14,127,124	15,150,253	28,601,870	30,678,530	7.3%	100.0%
Fund Net	7,980,879	11,068,736	-	-		
Total Expenditures and Fund Net	22,108,003	26,218,989	28,601,870	30,678,530	7.3%	

Summary of General Fund Expenditures by Department

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	% of Budget
General Fund					
101 - Administration ^A	1,287,975	1,485,241	2,178,230	2,209,350	7%
125 - Economic Development	177,914	230,117	288,220	830,340	3%
211 - Police	7,708,918	7,945,140	9,628,820	10,099,780	33%
411 - Community Services ^B	2,368,324	3,079,647	3,910,125	4,172,240	14%
511 - Planning	573,465	546,540	774,065	955,670	3%
651 - Engineering	256,728	258,628	382,720	482,840	2%
199 - Non-Departmental	1,753,799	1,604,939	3,889,200	1,251,150	4%
Contingency & Reserve	-	-	7,550,490	10,677,160	35%
General Fund Expenditures Total	14,127,124	15,150,253	28,601,870	30,678,530	100%
Expenditures (less Contingency & Reserves)	14,127,124	15,150,253	21,051,380	20,001,370	
Year-over-Year Change			5,901,128	(1,050,010)	
			39.0%	-5.0%	

^A Administration includes Council and Mayor, City Administrator, City Recorder, City Attorney, Finance and Human Resources

^B Community Services includes Library, Aquatics, Recreation, Parks & Facilities Maintenance and Community Services Administration

Where the Money Goes - General Fund



General Fund Revenue Sources and Other Discussion

Beginning Fund Balance in the General Fund is projected to have a small increase in FY 2023-24.

Taxes in the General Fund include property and hotel/motel taxes. As residential and commercial building continues to grow in Woodburn, property taxes are budgeted higher than in the past few years. Taxes in total are budgeted approximately 12% higher in FY 2023-24.

Licenses & Permits revenues increase in FY 2023-24 based on current year construction permits. This category of revenue includes business license fees, taxicab permits, construction permits and other license fees that are dependent on the economy.

Intergovernmental revenues include grants, shared agreements for police services, regional library services and state revenue for liquor proration/cigarette tax/revenue sharing. One-time grant funding spent in FY 2022-23 on road realignment and new buildings projects contributed to most of this category's budget decrease.

Charges for Goods and Services within the General Fund contain many of the parks and recreation fees, police reimbursements, planning fees, aquatic center charges for admission and memberships, and other charges. The increase is primarily attributable to an assumption of restarting gatherings and events post-pandemic. This includes aquatics memberships/admission and Fiesta Mexicana event revenue. Planning fees are expected to rise slightly due to continued high rates of development.

Franchise Fees are right-of-way payments based on franchisee revenue (e.g., PGE, NW Natural Gas, Century Link, Datavision, Wave Broadband, Allied Waste, Woodburn Ambulance, and City Water and Sewer). In FY 2023-24, franchise fees are projected to increase due to an increased number of franchisees paying right-of-way fees to the City, as well as a projected revenue increases for franchisees such as PGE and NW Natural.

Fines & Forfeits is a category comprised mainly of court and library fines. Budgeted revenue decreased after a multi-year revenue analysis was completed for the Speed on Green Program, a program begun in 2021.

Interest from Investments is expected to yield significantly higher revenue in FY 2023-24 than the downturn in FY 2020-21 and 2021-22, and yield similar or slightly less revenue than FY 2022-23.

General Fund – Revenue Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund							
Department: 000 - Revenue							
6,835,922	8,546,141	8,663,050	3081	Beginning Fund Balance	10,470,720		
9,610,805	10,134,395	10,374,950	3111	Property Tax - Current	11,700,000		
221,600	243,927	206,610	3112	Property Tax - Delinquent	240,000		
523,038	515,355	460,000	3133	Hotel/Motel Tax	500,000		
44,088	44,983	55,500	3211	Business License	45,000		
6,300	4,200	20,200	3213	RoW Utility License	1,500		
2,764	2,335	4,000	3219	Other License	3,000		
2,080	2,055	3,100	3220	Taxicab Permits	3,100		
106,972	179,633	103,000	3226	RoW Franchise Revenue	210,000		
1,231,217	1,306,874	1,305,400	3228	Franchise Fees	1,340,000		
696,846	582,000	74,410	3333	Federal Grants Indirect	-		
637,262	712,956	688,760	3243	Right of Way	741,000		
100,745	634	1,500,000	3341	State Grants	200,000		
24,000	15,000	750,000	3351	Grants	208,000		
490,990	448,805	448,900	3362	State Liquor Proration	460,000		
24,171	21,030	40,000	3363	State Cigarette Tax	22,000		
376,023	366,458	340,250	3364	State Revenue Sharing	400,000		
84,137	35,174	25,000	3367	State Marijuana Tax Distribution	25,000		
91	189	100	3415	Sale of Documents	200		
68,554	22,010	126,250	3611	Interest from Investments	220,000		
2,400	2,400	1,800	3625	Facilities Rent	2,400		
-	159,898	-	3631	Insurance Recoveries	-		
1,509	44,148	3,000	3641	Annual Access Fee	3,000		
25	-	-	3643	NSF Check Fee	-		
5,120	-	3,000	3679	Donations - Other	-		
21,815	259,506	25,250	3691	Sale of Surplus Property	62,000		
-	3	-	3692.101	Copies--Other	-		
55,298	74,959	45,960	3699	Other Miscellaneous Income	70,000		
2,000	7,522	-	3699.107	Building Maintenance Fees	-		
21,175,772	23,732,590	25,268,490	Department Total: 000 - Revenue		26,926,920	-	-
Divison: Transfers In							
-	267,560	681,000	3971.136	Transfer From American Rescue Plan Fund	841,000		
-	-	-	3971.376	Transfer from Street SDC	200,000		
-	267,560	681,000	Department Total: 000 - Revenue		1,041,000	-	-
Department: 101 - Administration							
16,150	18,225	15,150	3416	Lien Search Revenue	15,150		
25,074	20,202	24,750	3530	Court Fines from Other Jurisdictions	24,750		
289,403	438,351	989,800	3531	Court Fines	500,000		
330,627	476,778	1,029,700	Department Total: 101 - Administration		539,900	-	-
Department: 125 - Economic Development							
-	15,000	15,000	3351	Grants	476,950		
-	11,750	23,000	3699	Other Miscellaneous Income	10,000		
-	26,750	38,000	Department Total: 125 - Economic Development		486,950	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Department: 211 - Police							
-	-	45,000	3332	Federal Grants	20,000		
-	-	5,000	3341	State Grants	5,000		
10,910	12,438	15,000	3421	Police Reimbursements	15,000		
-	18,000	105,000	3421.001	Reimbursements School District	105,000		
105,756	91,285	156,000	3421.013	Reimbursements Marion County	150,000		
8,701	-	-	3531	Court Fines	-		
-	18,779	15,000	3531.101	Police Training Surcharge	15,000		
10,350	12,627	10,000	3532	Towing Fee	10,000		
1,605	810	500	3533	Alarm Fee	500		
-	300	-	3625	Facilities Rent	-		
2,500	4,175	4,000	3673	Donations-Police	4,000		
-	-	3,500	3699	Other Miscellaneous Income	3,500		
320	-	3,000	3881.001	Reimbursement--Training	3,000		
140,142	158,414	362,000	Department Total: 211 - Police		331,000	-	-
Department: 411 - Community Services							
-	72,080	12,000	3351	Grants	12,000		
92,954	102,940	136,590	3365	Regional Library Services	95,470		
4,416	4,644	4,650	3366	Ready to Read Grant	4,750		
-	5,870	5,500	3417	Resale of Merchandise	5,500		
-	4,877	6,000	3418	Concession Sales	6,000		
5,837	105,755	188,500	3471	Pool Program Revenues	188,500		
285	300	1,000	3472	Rural Readers' Fees	1,000		
(50)	8,928	40,500	3473	Recreation Program Revenues	25,500		
-	1,360	-	3474	Event Admission	1,000		
-	26,870	30,000	3474.099	Fiesta Events	64,000		
-	13,950	-	3476	Event Sponsorships	10,000		
3,750	80,731	38,000	3476.099	Fiesta Events Sponsorships	65,000		
33,666	34,969	25,000	3491	Rental Income	31,310		
235	233	5,000	3536	Library Fines	5,000		
150	4,304	16,000	3625	Facilities Rent	4,500		
72,150	71,430	74,410	3651	Internal Rent Revenue	85,280		
-	-	-	3671	Donations-Parks	-		
116	1	-	3672	Donations-Library	-		
2,050	15,500	-	3672.001	Donations-Library - Music in the Park	-		
50	90	-	3675	Donations-Museum	-		
-	-	2,000	3677	Donations-Pool	2,000		
3,316	2,245	2,000	3695	Lost Book Revenue	2,000		
(10)	-	-	3696	Friends of Library Sales	-		
8	232	-	3698	Cash Long and Short	-		
3,319	3,180	16,400	3699	Other Miscellaneous Income	1,000		
222,243	560,489	603,550	Department Total: 499 - Community Services		609,810	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Department: 511 - Planning							
75,112	575,154	100,000	3451	T&E Planning Develop Fee	125,000		
189,762	269,673	200,000	3456	Planning Fees	250,000		
264,873	844,827	300,000	Department Total: 511 - Planning		375,000	-	-
Department: 651 - Engineering							
-	900	-	3221.111	Demo Permits	-		
160,530	293,273	162,140	3224	R/W Construction Permits	200,000		
37,573	287,664	37,950	3451	T&E Planning Develop Fee	37,950		
117,863	135,005	119,040	3656	Engineering Internal Project WO Rev	130,000		
315,966	716,842	319,130	Department Total: 651 - Engineering		367,950	-	-
22,449,622	26,784,250	28,601,870	Revenues Total		30,678,530	-	-



General Fund – Expenditures by Department

Administration Department

Administration department includes six divisions: Council & Mayor, City Administrator, City Attorney, Finance, City Recorder, and Human Resources. The budget detail at the divisional level is shown on the following pages.

Summary of Department

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Administration Department			
895,874	1,001,365	1,466,520	Personnel Services	1,442,140		
392,101	483,876	711,710	Materials & Services	767,210		
<u>1,287,976</u>	<u>1,485,241</u>	<u>2,178,230</u>	Administration Total	<u>2,209,350</u>	-	-
			Total by Division			
61,911	63,121	85,060	Council & Mayor	108,730		
268,528	266,948	381,580	City Administrator	388,030		
215,680	228,104	250,510	City Attorney	260,670		
484,106	648,804	1,071,860	Finance	1,056,640		
90,327	95,555	132,490	City Recorder	131,940		
<u>167,422</u>	<u>182,709</u>	<u>256,730</u>	Human Resources	<u>263,340</u>		
<u>1,287,976</u>	<u>1,485,241</u>	<u>2,178,230</u>	Total by Division	<u>2,209,350</u>	-	-

Council & Mayor

Fund/Fund Number:	General – 001
Department/Department Number:	Administration – 101
Division/Division Number:	Council & Mayor – 1111
Department Director:	Scott Derickson

Description of purpose/functions of department

The full elected City Council is composed of a Mayor and six Councilors who represent the six wards (shown on the map), and are responsible for determining the City’s direction and priorities, and representing the City by their membership on regional forums and civic organizations. Pursuant to Section 13, Woodburn Charter of 1982, the City Council is required to hold a regular meeting at least once a 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, at 7 p.m. in City Hall.

This department budget accounts for costs incurred by the Mayor and City Council. The department costs include office space and equipment overhead, meeting expenses and community outreach.

Performance Measures

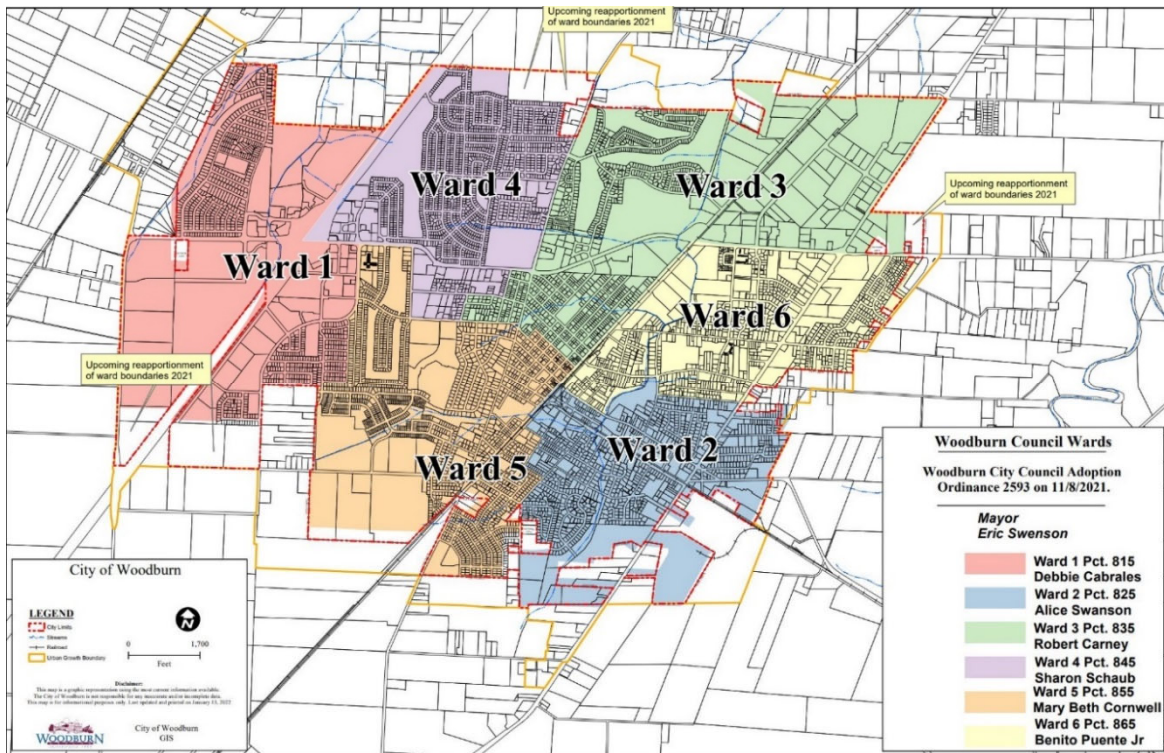
Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goals
Council Meeting	21*	24	23	24

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Council & Mayor			
-	-	11,380	Personnel Services	10,950	-	-
61,911	63,121	73,680	Materials & Services	97,780	-	-
61,911	63,121	85,060	Council & Mayor Total	108,730	-	-

Budget Detail

FY 2020-21	FY 2021-22	FY 2022-23	Account Description		FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Budget			Proposed	Approved	Adopted
Fund: 001 - General Fund Department: 101 - Administration Division: 1111 - Council & Mayor Expenditures							
-	-	9,140	5112	Part-Time Wages	8,700		
-	-	720	5212	Social Security	650		
-	-	1,450	5214	Retirement	1,450		
-	-	70	5216	Unemployment Insurance	140		
-	-	-	5218	Paid Family Leave Insurance	10		
-	-	11,380	Total - Personnel Services		10,950	-	-
			5319	Office Supplies	1,000		
146	296	1,500	5419	Other Professional Serv	1,500		
882	474	750	5421	Telephone/Data	750		
60,270	61,740	64,260	5428	IT Support	73,350		
-	-	2,000	5432	Meals	2,000		
-	-	330	5433	Mileage	330		
-	-	700	5439	Travel	700		
60	60	40	5464	Workers' Comp	50		
-	-	-	5485	Leadership Development	15,000		
-	171	-	5491	Dues & Subscriptions	-		
455	290	3,000	5492	Registrations/Training	3,000		
-	-	100	5493	Printing/Binding	100		
61,911	63,121	73,680	Total - Materials & Services		97,780	-	-
61,911	63,121	85,060	Division Total: 1111 - Council & Mayor		108,730	-	-



City Administrator

Fund/Fund Number:	General – 001
Department/Department Number:	Administration — 101
Division/Division Number:	City Administrator – 1211
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 government’s administrative head. The Charter specifically defines the powers and duties as:

- Advising the Council of the affairs of the City
- Ensuring that all ordinances are enforced and the provisions of contracts are observed
- Appointing and removing of all City officers, and general control over City employees
- Acting as purchasing agent for the City
- Supervising of all public utilities owned/operated by the City, and of all City property
- Other duties required by the Charter or City Council

This department consists of 3.3 FTE responsible for carrying out the duties listed above including the City Administrator, Director of Special Projects, Public Affairs and Community Manager, and Executive Legal Assistant (0.3 FTE).

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
# of accounts registered to receive weekly E-blasts	1,450	1654	1760	1800
# of accounts registered to receive weekly Spanish E-blasts	285	301	310	330

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			City Administrator			
226,165	235,577	314,060	Personnel Services	321,670	-	-
42,363	31,370	67,520	Materials & Services	66,360	-	-
268,528	266,948	381,580	City Administrator Total	388,030	-	-
2.4	2.4	3.4	Full-Time Equivalent (FTE)	3.3		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 101 - Administration Division: 1211 - City Administrator <u>Expenditures</u>							
143,822	151,654	205,310	5111	Regular Wages	206,670		
22	12	-	5121	Overtime	-		
27	26	40	5211	OR Workers' Benefit	40		
10,132	10,737	14,020	5212	Social Security	14,950		
19,225	20,080	26,690	5213	Med & Dent Ins	25,530		
52,206	52,378	66,350	5214	Retirement	70,460		
394	299	260	5215	Long Term Disability Ins	310		
139	219	1,230	5216	Unemployment Insurance	2,680		
199	172	160	5217	Life Insurance	200		
-	-	-	5218	Paid Family Leave Insurance	830		
226,165	235,577	314,060	Total - Personnel Services		321,670	-	-
864	282	2,000	5319	Office Supplies	2,000		
2,745	2,987	2,000	5419	Other Professional Serv	2,000		
2,539	3,693	1,800	5421	Telephone/Data	1,800		
307	147	500	5422	Postage	500		
14,240	14,800	19,740	5428	IT Support	31,500		
-	98	1,170	5432	Meals	1,170		
-	-	1,000	5433	Mileage	1,000		
-	977	5,000	5439	Travel	5,000		
644	388	600	5449	Leases - Other	600		
840	840	710	5464	Workers' Comp	790		
35	-	20,000	5485	Leadership Development	5,000		
19,529	6,359	10,000	5491	Dues & Subscriptions	10,000		
620	799	3,000	5492	Registrations/Training	5,000		
42,363	31,370	67,520	Total - Materials & Services		66,360	-	-
268,528	266,948	381,580	Division Total: 1211 - City Administrator		388,030	-	-

City Attorney

Fund/Fund Number: General – 001
Department/Department Number: Administration – 101
Division/Division Number: City Attorney – 1411
Department Director: N. Robert Shields

Description of purpose/function of department

The City Attorney’s Office provides a full range of legal services, including providing legal advice to the City Council, City Administrator and departments; drafting ordinances and resolutions; leading the “in house” teams that negotiate with the general employee and police unions; reviewing and preparing agreements; and representing the City before governmental bodies and in state and federal courts.

Description of department, including number of personnel

The department consists of 2.5 FTE: the City Attorney, Assistant City Attorney and an Executive Legal Assistant (.5 FTE) that is shared with the City Administrator.

Description of FY 2022-23 accomplishments

- Negotiated a new two-year collective bargaining agreement with the Woodburn Police Association.
- Negotiated a new three-year collective bargaining agreement with AFSCME.
- Defended the City Council’s denial of the US Market & Woodburn Petroleum Gas Station land use application and won this case before the Oregon Land Use Board of Appeals (LUBA).
- Assisted the Planning Department with land use issues related to the Amazon project, conversion of the Urban Reserve Area, and other City development projects.
- Provided timely legal advice to City Council, City Administration, and departments.

Description of FY 2023-24 proposed focus/goals

- Provide ongoing legal advice and assistance to the City on the annexation of Butteville Road and City facilitation of related land use development in the Southwest corner of Woodburn.
- Expand the City’s development opportunities by including the designated Urban Reserve Area into the existing Woodburn Urban Growth Boundary.
- Assist the Planning Department on legal issues related to the Amazon project and an unprecedented number of land use development proposals.
- Provide timely legal advice to City Council, City Administration, and departments.

Performance Measures

Measures	FY 2020-21 Actual	FY 2022-23 Actual	FY 2022-23 Proposed	FY 2023-24 Goal
Review and revision of major City ordinances	4	4	4	4
Legal input into agenda items submitted to Council within internal deadlines	100%	100%	100%	100%

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			City Attorney			
180,925	189,060	207,680	Personnel Services	214,100	-	-
34,756	39,045	42,830	Materials & Services	46,570	-	-
215,680	228,104	250,510	City Attorney Total	260,670	-	-
2.5	2.5	2.5	Full-Time Equivalent (FTE)	2.5		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 101 - Administration			
			Division: 1411 - City Attorney			
			<u>Expenditures</u>			
112,099	119,017	131,390	5111 Regular Wages	133,750		
29	16	-	5121 Overtime	-		
21	19	20	5211 OR Workers' Benefit	20		
8,266	8,773	9,610	5212 Social Security	10,090		
19,333	20,262	21,240	5213 Med & Dent Ins	21,450		
40,577	40,401	44,270	5214 Retirement	46,160		
329	252	220	5215 Long Term Disability Ins	210		
106	174	790	5216 Unemployment Insurance	1,740		
166	145	140	5217 Life Insurance	140		
-	-	-	5218 Paid Family Leave Insurance	540		
180,925	189,060	207,680	Total - Personnel Services	214,100	-	-
7,243	8,405	8,000	5314 Books	9,000		
981	542	2,000	5319 Office Supplies	2,000		
436	3,475	500	5419 Other Professional Serv	1,000		
1,895	1,847	1,500	5421 Telephone/Data	1,500		
-	-	100	5422 Postage	100		
18,750	19,000	19,320	5428 IT Support	20,700		
-	54	400	5432 Meals	400		
-	-	530	5433 Mileage	530		
-	597	-	5439 Travel	-		
644	388	550	5449 Leases - Other	550		
480	480	330	5464 Workers' Comp	290		
3,116	2,706	2,100	5491 Dues & Subscriptions	3,000		
1,211	1,551	7,500	5492 Registrations/Training	7,500		
-	-	-	5495 Court Costs	-	-	-
34,756	39,045	42,830	Total - Materials & Services	46,570	-	-
215,680	228,104	250,510	Division Total: 1411 - City Attorney	260,670	-	-

Finance

Fund/Fund Number: General – 001
Department/Department Number: Administration – 101
Division/Division Number: Finance – 1511
Department Director: Tony Turley

Description of purpose/function of department

The Finance Department processes and maintains the City’s general ledger, utility billing, accounts receivable, accounts payable, fixed assets, and payroll systems and Municipal Court¹. This includes managing the budgeting, accounting, reporting, and financial planning functions for operation of all City and Urban Renewal departments.

Description of department, including number of personnel

The department consists of 11.2 FTE including the Finance Director, Assistant Finance Director, Senior Management Analyst, Payroll Specialist, two Accounting Assistants, two Court Operations Clerks, three Cashiers, and a Municipal Court Judge.

Description of FY 2022-23 accomplishments

- Moved the processing of utility bill payments made by check to a US Bank lock box to create efficiency gains in the department.
- Hired an additional cashier to assist in providing the same level of service to the City’s rapidly growing customer base.
- Stabilized the department’s operations after the many changes made during FY2021-22

Description of FY 2023-24 focus/goals

- Implement ClearGov budgeting software across all departments to gain efficiency in completing annual budget preparation and capital project requests.

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	2022-23 Projected	FY 2023-24 Goal
Receive the Government Finance Officers Association’s (GFOA) Distinguished Budget Award for the prior fiscal year	Receipt of Award	Receipt of Award	Receipt of Award	Receipt of Award
Receive the GFOA Annual Comprehensive Financial Report Award for the prior fiscal year	Receipt of Award	Receipt of Award	Receipt of Award	Receipt of Award
Increase percentage of customers using paperless billing		32%	39%	40%
Percentage of customer calls answered on first call in		94%	95%	96%

¹ The Municipal Court processes all citations and red-light camera tickets issued by the Woodburn Police Department, and code violations issued by the City’s Code Enforcement section.

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Finance			
287,269	366,571	665,950	Personnel Services	627,280	-	-
196,838	282,233	405,910	Materials & Services	429,360	-	-
484,106	648,804	1,071,860	Finance Total	1,056,640	-	-
11.1	10.6	11.2	Full-Time Equivalent (FTE)	11.2		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 101 - Administration			
			Division: 1511 - Finance			
			<u>Expenditures</u>			
178,444	222,397	345,410	5111 Regular Wages	372,470		
19,370	25,311	48,410	5112 Part-Time Wages	35,980		
712	7,221	5,850	5121 Overtime	6,020		
57	71	150	5211 OR Workers' Benefit	120		
14,668	18,777	37,460	5212 Social Security	32,110		
34,343	40,961	110,120	5213 Med & Dent Ins	79,570		
38,621	50,599	114,430	5214 Retirement	92,770		
571	535	730	5215 Long Term Disability Ins	720		
190	382	2,940	5216 Unemployment Insurance	5,400		
294	317	450	5217 Life Insurance	460		
			5218 Paid Family Leave Insurance	1,660		
287,269	366,571	665,950	Total - Personnel Services	627,280	-	-
452	-	2,500	5315 Computer Supplies	-		
9,311	16,748	17,000	5319 Office Supplies	22,000		
81	607	100	5329 Other Supplies	-		
12,902	15,035	16,200	5414 Accounting/Auditing	25,000		
520	1,324	500	5417 HR/Other Employee Expenses	-		
25,136	27,468	25,000	5419 Other Professional Serv	30,000		
1,318	2,340	1,000	5421 Telephone/Data	3,000		
2,066	2,362	3,800	5422 Postage	3,800		
56,570	57,950	64,680	5428 IT Support	69,300		
-	-	3,000	5429 Other Communication Serv	-		
49,440	115,908	217,000	5430 Red Light Camera Contract	180,000		
101	409	400	5432 Meals	400		
-	-	650	5433 Mileage	650		
-	(783)	800	5439 Travel	800		
6,060	6,536	6,500	5446 Software Licenses	6,700		
1,620	1,620	1,180	5464 Workers' Comp	950		
3,445	3,857	2,600	5491 Dues & Subscriptions	2,600		
3,254	2,682	11,000	5492 Registrations/Training	15,000		
2,012	2,309	3,000	5493 Printing/Binding	3,000		
22,550	25,860	29,000	5500 Banking Fees & Charges	66,160		
196,838	282,233	405,910	Total - Materials & Services	429,360	-	-
484,106	648,804	1,071,860	Division Total: 1511 - Finance	1,056,640	-	-

City Recorder

Fund/Fund Number: General – 001
Department/Department Number: Administration – 101
Division/Division Number: City Recorder – 1531
Department Director: Heather Pierson

Description of purpose/function of department

The City Recorder is responsible for a variety of administrative activities including records management, Council meeting administration and legislative 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

One full-time employee and .2 FTE Executive Legal Assistant staff the City Recorder department

Description of FY 2022-23 accomplishments

- Assisted departments with review of archived records and identify records due for destruction.
- Administered the 2022 General Election

Description of FY 2023-24 proposed focus/goals

- Provide Public Records training to employees

Performance Measures

Measures	FY 2020-21 Actual	FY 2022-23 Projected	FY 2023-24 Goals
City ordinances updates	10	4	4
City Council Meetings	24	24	24
Records Destruction Requests	150	200	200
Records Request			130

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			City Recorder			
78,958	82,498	114,030	Personnel Services	109,370	-	-
11,370	13,057	18,460	Materials & Services	22,570	-	-
90,327	95,555	132,490	City Recorder Total	131,940	-	-
1.2	1.2	1.2	Full-Time Equivalent (FTE)	1.2		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 101 - Administration Division: 1531 - City Recorder <u>Expenditures</u>							
55,018	57,607	77,750	5111	Regular Wages	66,520		
			5112	Part-Time Wages	10,120		
13	7	-	5121	Overtime	-		
14	13	10	5211	OR Workers' Benefit	10		
4,345	4,546	5,020	5212	Social Security	6,080		
3,978	4,335	13,310	5213	Med & Dent Ins	4,720		
15,281	15,698	17,380	5214	Retirement	20,440		
168	131	110	5215	Long Term Disability Ins	110		
54	85	380	5216	Unemployment Insurance	1,000		
86	77	70	5217	Life Insurance	70		
			5218	Paid Family Leave Insurance	300		
78,958	82,498	114,030	Total - Personnel Services		109,370	-	-
98	578	1,000	5319	Office Supplies	1,000		
318	243	2,000	5419	Other Professional Serv	5,500		
608	542	450	5421	Telephone/Data	450		
19	232	200	5422	Postage	200		
8,910	8,920	8,820	5428	IT Support	9,450		
-	220	300	5432	Meals	300		
-	295	500	5433	Mileage	500		
-	779	850	5439	Travel	850		
150	150	120	5464	Workers' Comp	100		
-	-	920	5471	Equipment Repair & Maint	920		
60	275	300	5491	Dues & Subscriptions	300		
1,207	825	3,000	5492	Registrations/Training	3,000		
11,370	13,057	18,460	Total - Materials & Services		22,570	-	-
90,327	95,555	132,490	Division Total: 1531 - City Recorder		131,940	-	-

Human Resources

Fund/Fund Number:	General – 001
Department/Department Number:	Administration – 101
Division/Division Number:	Human Resources – 1611
Department Director:	Mel Gregg

Description of purpose/function of department

To provide strategic, centralized and responsive human resource services in support of the employees, department managers and the City Administrator. The department is responsible for the full range of comprehensive human resources services and programs to enhance the efficiency and effectiveness of the organization including recruitment and selection, retention, classification and compensation systems, benefit administration, regulatory compliance, employee/labor relations, citywide training, personnel policy development, administration and updates, personnel records management and employee recognition.

Description of department, including number of personnel

The department consists of 3 FTEs: the Human Resources Director, an HR Analyst, and during FY2023-24, two part-time office assistants.

Description of FY 2022-23 accomplishments

- Maintained a safe work environment for all staff while staying in compliance with federal, state and local rules and mandates during the pandemic and reentry to in person
- Updated administrative rules per 3 year review schedule
- Successfully completed bargaining for successor contracts with both unions
- Completed Pay Equity review per 3 year review schedule
- Prepared for the new Oregon Paid Family Leave by updating policies

Description of FY 2023-24 focus/goals

- Improving recruitment efforts to match the current tight employee environment
- Developing wellness programs and supervisory training
- Assist with obtaining Sharp certification

Performance Measures:

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Number of recruitments and applications processed - Increase applicant pool to hire the most qualified applicants	33/758	86/963	70/750	80/1,000

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Human Resources			
122,558	127,659	153,420	Personnel Services	158,770	-	-
44,864	55,050	103,310	Materials & Services	104,570	-	-
167,422	182,709	256,730	Human Resources Total	263,340	-	-
2.0	2.0	2.0	Full-Time Equivalent (FTE)	3.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 101 - Administration			
			Division: 1611 - Human Resources			
			<u>Expenditures</u>			
81,509	85,479	108,170	5111 Regular Wages	96,930		
-	-	-	5112 Part-Time Wages	10,120		
17	16	20	5211 OR Workers' Benefit	20		
6,309	6,645	7,160	5212 Social Security	8,440		
11,190	11,307	11,600	5213 Med & Dent Ins	11,700		
23,084	23,777	25,820	5214 Retirement	29,470		
245	195	160	5215 Long Term Disability Ins	160		
78	125	390	5216 Unemployment Insurance	1,400		
126	114	100	5217 Life Insurance	100		
-	-	-	5218 Paid Family Leave Insurance	430		
122,558	127,659	153,420	Total - Personnel Services	158,770	-	-
-	-	500	5315 Computer Supplies	500		
369	179	1,000	5319 Office Supplies	1,000		
4,429	-	30,000	5412 Legal	30,000		
868	987	3,500	5417 HR/Other Employee Expenses	3,500		
21,070	26,882	32,000	5419 Other Professional Serv	32,000		
668	654	800	5421 Telephone/Data	800		
5	9	30	5422 Postage	30		
-	-	500	5424 Advertising	500		
14,450	19,000	18,060	5428 IT Support	19,350		
-	101	500	5433 Mileage	500		
-	3,392	2,000	5439 Travel	2,000		
470	470	420	5464 Workers' Comp	390		
1,644	812	4,000	5491 Dues & Subscriptions	4,000		
892	2,564	10,000	5492 Registrations/Training	10,000		
44,864	55,050	103,310	Total - Materials & Services	104,570	-	-
167,422	182,709	256,730	Division Total: 1611 - Human Resources	263,340	-	-
1,287,976	1,485,241	2,178,230	Department Total: 101 - Administration	2,209,350	-	-

Economic Development

Fund/Fund Number:	General – 001
Department/Department Number:	Economic Development – 125
Division/Division Number:	Econ Dev - 1250
Department Director:	Jamie Johnk

Description of purpose/function of department

This department provides increased focus on business development in our community, including business retention, recruitment and expansion activities; pursuit of partnerships; tourism development; downtown revitalization; and economic vitality in Woodburn. The Economic Development Director fills the role of the Urban Renewal Agency Manager overseeing projects, programs, and public arts.

Since the onset of COVID-19 recovery, staff has led collaborative efforts with communities throughout North Marion County (Donald, St. Paul, Aurora, Hubbard, Gervais, Brooks, Mt. Angel, Silverton, and Scotts Mills) for its tourism and business/entrepreneur resource development. These endeavors received high regard from state, county, and regional partners resulting in additional grant funding and services.

Description of department, including number of personnel

Department staffing includes a Director and Economic Development Project Manager, whose wages are allocated between the General Fund and Urban Renewal Fund based on the percentage of time dedicated to each department. In FY 2023-24, a percentage of an administrative support staff will be shared with Community Services and Public Works. The department had a RARE participant in FY 22-23 and will have one in FY 23-24.

Description of FY 2022-23 accomplishments

- Continued to respond to business and project leads with state, local, and regional partners
- Continued to work with existing businesses on retention and expansion projects
- Manage Woodburn Enterprise Zone – 3 Applications
- Continue working with Amazon on new 3.4 million square feet development in I-5 Logistics Center
 - Manage ODOT Immediate Opportunity Grant for OR 219 improvements - \$1 million
 - Manage Special Public Works Funds Grant for Butteville Road realignment - \$500,000
- Partner with developers on marketing the available industrial sites (Specht and Commerce Way sites)
- Completed and closed-out CDBG-CV grant for Woodburn Emergency Rental Assistance Program - \$450,000
- Manage CDBG-CV grant for AWARE Food Bank Project - \$750,000 (Turned project over to Special Project Director)
- Manage North Marion Tourism Collaborative (Destination Management Organization) and continue to focus on regional tourism marketing efforts:
 - Convene regular Collaborative meetings
 - Manage Mobile Kiosk locations and maintain software
 - Explore North Marion tourism website – development, manage, and update
 - Travel Oregon Destination Ready Program:
 - Complete Destination Ready Analysis (identified two programs from work)
 - Transportation Analysis – building connectivity with North Marion County tourism events, attractions, destinations, and activities
 - Downtown Ready – Assessment of downtown of North Marion County to determine readiness for welcoming tourists
 - Travel Oregon Capacity Building Grant – North Marion Collaborative - \$25,000
 - Identify and apply for additional tourism grants

- Manage North Marion Business Alliance and continue to focus on regional business development and employment efforts
 - Convene regular Alliance meetings
 - Maintain Employment website to post North Marion jobs
 - Rural Opportunity Initiative (ROI) grant to establish business assistance initiative - \$45,000
 - Contracted with Rural Development Initiatives (RDI) to complete the North Marion Business Assistance Assessment
 - Convened monthly Business Resources Providers Group
 - Surveys and outreach to small businesses in North Marion County
 - Hosted 2 service providers Resource Fairs for the purpose of connecting small businesses to resource and service providers
 - Identify and apply for additional business development grants
- Continue to meet with downtown businesses to discuss concerns and opportunities
- Continue to staff the Public Arts and Mural Committee and work with the Committee on the development and management of projects:
 - Library Mural
 - Fire Department Monument
 - Police Department Monument
 - Bison Art Project at High School
 - Round-About Art
- Continue to promote Urban Renewal Building Improvement Grant program to businesses and manage projects:
 - Historic City Hall Building
 - Masonic Building
 - Building Improvement Applications
- Additional Urban Renewal Projects:
 - Façade Make-Over Program
 - 50/50 Sidewalk Program
 - Library Park Stage Cover
- Maintain ongoing relationships with local, state and regional partnership with service on and participation with boards and committees

Description of FY 2023-24 Economic Development Projects

- Respond to business and project leads with state, local, and regional partners
- Work with existing businesses on retention and expansion projects
- Manage and promote the Woodburn Enterprise Zone
- Continue collaborating with Amazon on new 3.4 million square feet development in I-5 Logistics Center
 - Workforce development strategy and campaign – planning Q4 2023
- Partner with developers on marketing the available industrial sites (Specht and Commerce Way sites)
- Support efforts on urban growth boundary expansion
- Manage North Marion Tourism Collaborative (Destination Management Organization) focusing on regional tourism marketing efforts:
 - Convene regular Collaborative meetings
 - Manage Mobile Kiosk locations and maintain software
 - Explore North Marion tourism website – development, manage, and update
 - Travel Oregon Capacity Building Grant – North Marion Collaborative - \$25,000
 - Identify and apply for additional tourism grants

- Manage North Marion Business Alliance and focus on regional business development and employment efforts
 - Convene regular Alliance meetings
 - Maintain Explore North Marion Business website
 - Convene monthly Business Resources Providers meetings
 - Outreach to small businesses in North Marion County
 - Host bi-annual service providers Resource Fairs for the purpose of connecting small businesses to resource and service providers
 - Identify and apply for additional business development grants
- Meet with downtown businesses to discuss concerns and opportunities
- Staff the Public Arts and Mural Committee and work on the development and management of projects
 - Library Mural
 - Fire Department Monument
 - Police Department Monument
 - Bison Art Project at High School
 - Round-About Art
- Maintain ongoing relationships with local, state and regional partnership with service on and participation with boards and committees

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Goal
Business Lead Responses	16	12	8	10
Retention/Expansion Assistance	4	3	4	5
Host quarterly Industrial Business Roundtable	2	4	4	4
Urban Renewal Building Improvement Grants	0	4	3	5
Urban Renewal Design Service Grant	0	2	6	5
Downtown Events and Promotions	0	2	3	3
Complete Public Arts – Murals Projects	2	1	2	2
Façade Makeovers	6	NA	4	5
50/50 Sidewalk Improvements Program Applications	NA	NA	20	25

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Economic Development			
138,074	145,487	177,520	Personnel Services	196,480	-	-
39,841	84,630	110,700	Materials & Services	633,860	-	-
177,914	230,117	288,220	Economic Development	830,340	-	-
1.0	1.0	1.0	Full-Time Equivalent (FTE)	1.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 125 - Economic Development			
			Division: 1250 - Econ Dev			
			<u>Expenditures</u>			
89,050	93,902	121,620	5111 Regular Wages	129,900		
261	914	-	5121 Overtime	-		
24	20	20	5211 OR Workers' Benefit	30		
6,748	7,159	8,380	5212 Social Security	10,330		
18,722	19,327	20,020	5213 Med & Dent Ins	17,930		
22,764	23,680	26,540	5214 Retirement	35,690		
277	218	180	5215 Long Term Disability Ins	240		
85	140	650	5216 Unemployment Insurance	1,690		
142	127	110	5217 Life Insurance	150		
			5218 Paid Family Leave Insurance	520		
138,074	145,487	177,520	Total - Personnel Services	196,480	-	-
-	-	350	5315 Computer Supplies	500		
37	2,365	8,500	5319 Office Supplies	26,700		
26,840	67,134	83,000	5419 Other Professional Serv	242,000		
676	1,599	750	5421 Telephone/Data	2,200		
17	91	300	5422 Postage	300		
4,100	4,200	4,200	5428 IT Support	16,500		
275	308	360	5432 Meals	500		
-	-	500	5433 Mileage	850		
28	534	2,000	5439 Travel	2,500		
300	300	240	5464 Workers' Comp	220		
6,211	7,685	8,000	5491 Dues & Subscriptions	9,690		
1,358	414	2,500	5492 Registrations/Training	6,900		
-	-	-	5520 Grant Program	325,000		
39,841	84,630	110,700	Total - Materials & Services	633,860	-	-
177,914	230,117	288,220	Department Total: 125 - Economic Development	830,340	-	-

Police

Fund/Fund Number:	General – 001
Department/Department Number:	Police – 211
Division/Division Number:	Police – 2111
Department Director:	Martin Pilcher

Description of purpose/function of department

The Police Department provides 24-hour-a-day, 7-days-per-week law enforcement coverage, which includes patrol, school resource officers, community engagement, traffic enforcement and investigation, felony and misdemeanor crime investigations, city ordinance enforcement, evidence processing and storage, police records management and police administrative services.

Description of department, including number of personnel

38.5 Sworn Police Officers and 10.5 Civilian Support Staff

Description of FY 2022-23 accomplishments

- Continue focused efforts on impacting crime rate, code enforcement and neighborhood livability issues with emphasis on vehicle theft reduction
- Continue hiring within authorized budget
- Completed Hazardous Mitigation Planning process
- Continue community engagement programs and activities
- Participated in “Community Connection Day” with community partners
- Continue disposal of property/evidence inventory
- Renewed Axon contract to include new body worn cameras, CEW’s, digital evidence storage, unmanned aerial systems and virtual reality training system
- Completed Strategic Plan
- Implemented new training and administrative investigation software
- Staffed Community Response Officer position
- Staffed Administrative Sergeant position
- Activated Speed on Green traffic enforcement cameras at 99E and Hwy 214
- Hired full-time Property and Evidence Technician

Description of FY 2023-24 proposed focus/goals

- Continue focused efforts on impacting crime rate, code enforcement and neighborhood livability issues with emphasis on vehicle theft reduction
- Continue hiring within authorized budget
- Continue update, review and exercise of Emergency Operations Plan (EOP)
- Include newly acquired virtual reality training simulator in use of force and de-escalation/ disengagement training
- Provide enhanced traffic education and enforcement in community to increase safety and awareness
- Continue community engagement programs and activities
- Conduct a Community Police Academy
- Participate in “Community Connection Day” with community partners
- Continue upgrade of police radio system in partnership with Marion County
- Continue disposal of property/evidence inventory

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Goal
Police Department participation in community events	12 (COVID Impacted)	10 (COVID Impacted)	25	25
Number of sworn officers (FTE)	35	35	35	37
Total calls for service	15,800	13,702 (COVID Impacted)	14,500	15,000 (est)

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Police			
5,941,895	6,098,607	7,515,280	Personnel Services	7,800,260	-	-
1,767,023	1,846,533	2,113,540	Materials & Services	2,269,520	-	-
-	-	-	Capital Outlay	30,000	-	-
7,708,918	7,945,140	9,628,820	Police Total	10,099,780	-	-
45.8	47.0	49.5	Full-Time Equivalent (FTE)	49.0		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 211 - Police Division: 2111 - Patrol <u>Expenditures</u>							
3,579,283	3,711,829	4,574,010	5111	Regular Wages	4,724,300		
17,852	14,831	45,000	5112	Part-Time Wages	21,730		
162,397	192,622	185,220	5121	Overtime	191,130		
821	835	990	5211	OR Workers' Benefit	1,000		
284,526	297,292	366,020	5212	Social Security	382,120		
770,122	800,867	1,030,900	5213	Med & Dent Ins	950,900		
1,106,917	1,061,068	1,272,230	5214	Retirement	1,431,170		
10,600	8,264	7,410	5215	Long Term Disability Ins	8,220		
3,674	5,880	28,250	5216	Unemployment Insurance	64,160		
5,702	5,119	5,250	5217	Life Insurance	5,750		
-	-	-	5218	Paid Family Leave Insurance	19,780		
5,941,895	6,098,607	7,515,280	Total - Personnel Services		7,800,260	-	-
4,556	3,556	7,500	5319	Office Supplies	7,500		
47,076	69,166	90,000	5323	Fuel	90,000		
29,897	50,062	42,400	5324	Clothing	42,400		
2,484	5,700	4,000	5326	Safety/Medical	4,000		
26,906	25,801	28,000	5329	Other Supplies	28,000		
19,498	12,860	21,500	5351	Ammunition	25,000		
691	-	3,000	5400	Code Abatement	3,000		
90,652	42,456	95,500	5415	Computer	120,000		
755	5,077	4,000	5417	HR/Other Employee Expenses	10,000		
22,921	39,255	26,000	5419	Other Professional Serv	26,000		
2,228	4,002	7,500	5420	Investigation Expenses	7,500		
36,339	37,834	35,000	5421	Telephone/Data	35,000		
5,713	5,610	8,000	5422	Postage	8,000		
(3)	627	1,000	5424	Advertising	1,000		
-	15,511	6,500	5426	Contract Networks	10,000		
362,890	387,760	444,970	5428	IT Support	498,010		
499,238	509,462	520,000	5429	Other Communication Serv	537,200		
-	621	-	5432	Meals	-		
7,021	14,589	22,000	5439	Travel	22,000		
1,548	15,125	2,500	5443	Office Equipment	4,500		
167,815	167,400	198,000	5444	Vehicle Leases	238,000		
2,566	2,453	2,500	5449	Leases Other	86,860		
3,563	3,115	4,800	5451	Natural Gas	6,000		
-	-	900	5452	Water/Sewer	900		
51,171	49,605	55,000	5453	Electricity	62,500		

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget		Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
25,920	25,920	30,810	5461	Auto Insurance	29,280		
7,570	7,570	10,420	5463	Property/Earthquake Insurance	10,390		
125,870	125,870	124,820	5464	Workers' Comp	106,100		
81,320	81,320	97,320	5465	General Liability Insurance	100,780		
58,808	51,956	110,000	5471	Equipment Repair & Maint	35,000		
31,252	27,061	23,100	5472	Buildings Repairs & Maint	23,100		
24,328	27,566	45,000	5475	Vehicle Repair & Maint	45,000		
15	445	-	5491	Dues & Subscriptions	-		
23,317	19,875	30,500	5492	Registrations/Training	35,500		
3,099	11,305	11,000	5493	Printing/Binding	11,000		
1,767,023	1,846,533	2,113,540		Total - Materials & Services	2,269,520	-	-
-	-	-	5641	Office Furniture & Equip	30,000	-	-
-	-	-		Total - Capital Outlay	30,000	-	-
7,708,918	7,945,140	9,628,820		Department Total: 211 - Police	10,099,780	-	-





Community Services Department

The Community Services Department consists of five divisions – Library, Aquatics, Recreation, Parks & Facilities Maintenance, and Community Services Administration. The budget detail at the divisional level can be found on the next pages.

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2021-22 Approved	FY 2021-22 Adopted
			Community Services Department			
1,499,695	1,760,509	2,383,180	Personnel Services	2,463,530	-	-
864,195	1,232,497	1,319,945	Materials & Services	1,404,350	-	-
-	5,427	109,000	Capital Outlay	242,000	-	-
<u>2,363,891</u>	<u>2,998,433</u>	<u>3,812,125</u>	Community Services Total	<u>4,109,880</u>	-	-
			Total by Division			
770,184	853,555	1,076,760	Library	1,005,820	-	-
234,192	524,398	722,720	Aquatics	765,210	-	-
179,508	208,169	450,920	Recreation	451,980	-	-
820,867	996,420	1,155,605	Park & Facilities Maintenance	1,361,690	-	-
<u>363,573</u>	<u>497,105</u>	<u>504,120</u>	Community Services Administration	<u>525,180</u>	-	-
2,368,324	3,079,647	3,910,125	Total by Division	4,109,880	-	-

Library

Fund/Fund Number: General - 001
Department/Department Number: Library - 411
Department Director: Jesse Cuomo

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 more than 148,924 items 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 reader advisory and research support, and the delivery of programs and other content.

Description of department, including number of personnel

The Library is staffed by both full-time and part-time employees (8.3 FTE), including the Library Manager and four full-time program leads (Adult & Teen Librarian, Children’s Librarian, Technical Services Librarian, Circulation Library Assistant), and six part-time Library Assistants.

Description of FY 2022-23 accomplishments

- Library Book Mobile became operational
- Opened Woodburn Museum and Bungalow Theatre for weekly tours and programs
- Friends of the Library ran four book sales to fund library programs
- 410 student cards added from the fall library drive

Description of FY 2023-24 focus/goals

- Employ bookmobile for use throughout the communities the library serves
- Increase programming at Woodburn Museum and Bungalow
- Work with school districts to get Library cards for all students
- Expand Summer Reading to integrate better with Woodburn School District

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Library attendance	18,206	35,562	53,800	60,000
Library circulation	96,862	115,826	136,069	150,000
Meeting room reservations	9	157	809	900
Library program offered	5	122	188	200
Library program participation	113	2021	2,128	2500

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Library						
519,415	513,494	685,590	Personnel Services	689,920	-	-
246,335	258,847	293,170	Materials & Services	315,900	-	-
4,434	81,215	98,000	Capital Outlay	-	-	-
770,184	853,555	1,076,760	Library Total	1,005,820	-	-
10.5	11.1	8.4	Full-Time Equivalent (FTE)	8.3		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 411 - Community Services Division: 3199 - Library Administration <u>Expenditures</u>							
327,567	304,390	361,230	5111	Regular Wages	355,500		
22,806	49,635	116,810	5112	Part-Time Wages	125,330		
75	13	-	5121	Overtime	-		
116	123	170	5211	OR Workers' Benefit	170		
26,420	26,308	36,600	5212	Social Security	37,120		
55,099	55,354	60,180	5213	Med & Dent Ins	52,030		
85,541	76,034	106,680	5214	Retirement	110,570		
956	708	630	5215	Long Term Disability Ins	640		
341	512	2,880	5216	Unemployment Insurance	6,240		
493	417	410	5217	Life Insurance	400		
-	-	-	5218	Paid Family Leave Insurance	1,920		
519,415	513,494	685,590	Total - Personnel Services		689,920	-	-
1,902	1,686	3,560	5319	Office Supplies	3,560		
-	-	3,000	5323	Fuel	3000		
2,117	3,715	4,000	5340	Print Materials - Teen	3,800		
28,939	29,770	24,500	5341	Print Materials - Adult	24,500		
10,140	12,179	17,000	5342	Print Materials - Child	13,500		
6,470	11,316	9,000	5345	Audiovisual Materials - Adult	7,000		
1,216	1,552	2,000	5345.001	Audiovisual Materials - Child	2,000		
-	1,582	2,630	5345.002	Audiovisual Materials - Teen	1,000		
181	7,601	-	5347.001	Program Supplies - Summer Concerts	-		
829	1,888	5,000	5347.002	Program Supplies - Adult	2,000		
4,002	5,008	8,500	5347.003	Program Supplies - Child	10,500		
1,418	3,875	5,000	5347.004	Program Supplies - Technical Services	5,000		
-	-	-	5347.005	Program Supplies- Teen	2,000		
2,611	2,801	3,380	5349	Periodicals - Adult	3,380		
138	-	250	5350	Periodicals - Child	250		
196	1,235	1,500	5419	Other Professional Serv	1,500		
2,107	2,132	2,500	5421	Telephone/Data	2,500		
11	21	230	5422	Postage	230		
100	253	630	5424	Advertising	630		
111,930	92,610	97,020	5428	IT Support	103,500		
-	-	300	5432	Meals	300		
-	-	200	5433	Mileage	200		
-	587	1,500	5439	Travel	1,500		
314	1,297	3,500	5443	Office Equipment	3,500		
3,319	3,778	3,800	5451	Natural Gas	4,750		
28,589	31,807	34,000	5453	Electricity	54,500		
-	-	-	5461	Auto Insurance	490		
9,550	9,550	13,310	5463	Property/Earthquake Insurance	13,360		
840	840	510	5464	Workers' Comp	520		
10,560	10,560	8,830	5465	General Liability Insur	9,470		
-	65	3,850	5471	Equipment Repair & Maint	3,850		
15,605	18,043	24,000	5472	Buildings Repairs & Maint	24,000		
2,207	2,709	5,090	5472.001	Fixture Repair	5,090		
-	-	2,000	5475	Vehicle Repair & Maint	2,000		
964	172	400	5491	Dues & Subscriptions	400		
79	140	1,120	5492	Registrations/Training	1,120		
-	76	1,000	5499.001	Reg Lib Sv	1,000		
-	-	60	5500	Banking Fees & Charges	-		
246,335	258,847	293,170	Total - Materials & Services		315,900	-	-
-	74,384	98,000	5642	Passenger Vehicles			
4,434	6,830	-	5649	Other Equipment	-	-	-
4,434	81,215	98,000	Total - Capital Outlay		-	-	-
770,184	853,555	1,076,760	Division Total: 3119 - Library Administration		1,005,820	-	-

Museum

Fund/Fund Number: General - 001
Department/Department Number: Community Services- 411
Division/Division Number: Museum-7511
Department Director: Jesse Cuomo

Description of purpose/functions of department

The Woodburn Museum offers residents a space to explore the history of the city and the surrounding communities. The Bungalow Theatre offers programming, movies, lectures, live theater as well as serving as a rental space for community organizations.

Description of department, including number of personnel

The museum is staffed with a PT Library Assistant and a FT Librarian dedicating 20% of their time towards museum operations. The Library Manager, Library Assistant, and Events and Special Program Manager coordinate programming collectively.

Description of FY 2022-23 accomplishments

- Completed initial museum displays and reinstallations
- Renovation completed in January 2023
- Programming began in February 2023
- Museum opened to the public in March 2023

Description of FY 2023-24 focus/goals

- Increase programming and event opportunities
- Expand museum hours
- Re-establish accession and deaccession cataloguing process using available software
- Create sustainable cataloging process
- Work with local schools and community groups to establish tours and theatre showings
- Install the Bison Antiquus (Ancient bison) exhibit

Measures	FY 2020-2021 Actual (Covid-19)	FY 2021-2022 Actual (Construction)	FY 2022-23 Projected	FY 2023-24 Goal
Number of events	0	0	8	15
Museum and Theatre rental (hours)	0	0	30	120
Museum attendance	0	0	300	750
Theatre attendance	0	0	400	800
Museum and Theatre Programs	0	0	10	40

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
-	-	-	Museum			
-	-	-	Personnel Services	39,650		
-	-	-	Materials & Services	22,710		
-	-	-	Museum Total	62,360	-	-
-	-	-	Full-Time Equivalent (FTE)	0.5		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 411- Community Services			
			Division: 7511- Museum			
			5111 Regular Wages	12,680		
			5112 Part-Time Wages	16,770		
			5211 Or Workers' Benefit	10		
			5212 Social Security	2,250		
			5213 Med & Dent Ins	1,740		
			5214 Retirement	5,670		
			5215 Long Term Disability Ins	20		
			5216 Unemployment Insurance	380		
			5217 Life Insurance	10		
			5218 Paid Family Leave Insurance	120		
-	-	-	Total - Personnel Services	39,650	-	-
			5319 Office Supplies	500		
			5347 Program Supplies	3,000		
			5422 Postage	100		
			5428 IT Support	9,450		
			5443 Office Equipment	500		
			5451 Natural Gas	850		
			5453 Electricity	1,000		
			5463 Property/Earthquake Insurance	2,310		
			5472 Building Repairs & Maint	5,000		
-	-	-	Total - Materials & Services	22,710	-	-
-	-	-	Division Total: 7511 - Museum	62,360	-	-

Aquatics

Fund/Fund Number: General – 001
Department/Department Number: Community Services – 411
Division/Division Number: Aquatics Administration – 7419
Department Director: Jesse Cuomo

Description of purpose/function of department

The Woodburn Aquatic Center offers fitness, recreational and learn-to-swim programs for individuals of all ages. Facility amenities include a 10-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

9.5 FTE with one full time Aquatics Program Supervisor leading part time employees (8.5 FTE employees)
 The Woodburn Aquatic Center has budgeted revenue of \$200,000 and \$765,210 in budgeted expenditures, with \$565,210 from General Fund revenue that supports operations.

Description of FY 2022-23 accomplishments

- Expand hours to meet residents’ needs
- Expanded high school swim team partnerships
- Increased attendance with youth swim team
- Increased fitness class offerings and class attendance

Description of FY 2023-24 focus/goals

- Continue to increase staffing to increase hours of operations to meet residents’ needs
- Update wading pool fixture and other amenities as budget allows
- Increase swimming lesson offering to provide increased community water safety skills
- Add instructional staff to increase water safety instruction
- Increase community partnerships to expand possible staffing and increase cost recovery

Performance Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Maintain 50% cost recovery to reduce the General Fund Budgetary impact	0	19	28	40
Improve attendance numbers by marketing and increasing events	0	17,100	20,000	30,000
Improve water safety through swim lesson enrollments	0	675	700	725

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Aquatics			
90,272	253,982	452,400	Personnel Services	464,500	-	-
143,920	270,416	270,320	Materials & Services	300,710	-	-
-	-	-	Capital Outlay	-	-	-
234,192	524,398	722,720	Aquatics Total	765,210	-	-
12.1	10.6	9.5	Full-Time Equivalent (FTE)	9.5		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 411 - Community Services Division: 7419 - Aquatic Administration <u>Expenditures</u>							
56,077	79,860	71,280	5111	Regular Wages	72,080		
-	131	21,840	5112	Part-Time Wages	21,670		
-	4,406	41,330	5112.011	Instruction Wages	40,860		
3,710	57,749	110,840	5112.012	Lifeguarding Wages	128,890		
165	18,022	19,660	5112.014	Administration Wages	-		
-	728	10,290	5112.015	Pool Operator (& Custodial) Wages	10,320		
1,200	26,939	26,210	5112.016	Water Fitness Instructor Wages	28,900		
-	8,363	40,410	5112.017	Head Lifeguard Wages	43,120		
24	107	190	5211	OR Workers' Benefit	210		
4,786	15,096	26,440	5212	Social Security	26,720		
7,948	14,609	16,930	5213	Med & Dent Ins	17,510		
16,032	27,410	64,740	5214	Retirement	68,100		
178	149	120	5215	Long Term Disability Ins	130		
60	327	2,040	5216	Unemployment Insurance	4,500		
92	88	80	5217	Life Insurance	90		
-	-	-	5218	Paid Family Leave Insurance	1,400		
90,272	253,982	452,400	Total - Personnel Services		464,500	-	-
-	2,177	1,000	5319	Office Supplies	1,500		
1,755	4,528	2,000	5326	Safety/Medical	2,000		
5,610	18,192	16,000	5327	Chemicals	19,000		
10	7,847	2,500	5329	Other Supplies	2,500		
607	4,647	8,500	5390	Merchandise	8,500		
-	5,632	13,500	5391	Inventory	13,000		
4,767	16,050	20,000	5419	Other Professional Serv	20,000		
1,014	1,132	1,200	5421	Telephone/Data	1,200		
-	-	100	5422	Postage	100		
3,398	8,866	6,000	5424	Advertising	6,000		
8,610	13,230	18,480	5428	IT Support	19,800		
-	-	500	5433	Mileage	500		
-	-	500	5439	Travel	500		
21,916	46,239	41,000	5451	Natural Gas	60,000		
24,911	44,292	46,500	5453	Electricity	51,150		
7,920	7,920	11,190	5463	Property/Earthquake Insurance	11,230		
12,980	12,980	9,050	5464	Workers' Comp	10,390		
6,450	6,450	3,800	5465	General Liability Insur	4,840		
220	11,082	15,000	5471	Equipment Repair & Maint	15,000		
41,474	52,893	45,000	5472	Building Repairs & Maint	45,000		
200	200	1,000	5491	Dues & Subscriptions	1,000		
1,100	4,336	6,000	5492	Registrations/Training	6,000		
978	1,723	1,500	5498	Permits/Fees	1,500		
143,920	270,416	270,320	Total - Materials & Services		300,710	-	-
234,192	524,398	722,720	Division Total: 7419 - Aquatic Administration		765,210	-	-

Recreation Administration

Fund/Fund Number: General – 001
Department/Department Number: Community Services – 411
Division/Division Number: Rec Administration - 7429
Department Director: Jesse Cuomo

Description of purpose/function of department

The Recreation division offers community-wide leisure opportunities including youth and adult sports, community events, youth leadership programs, summer camps, and adult recreational trips and community education classes.

Description of department, including number of personnel

The division consist of 3.0 FTE employees, including one full-time Events and Special Programs Manager who oversees programs and activities, 1.0 Administrative Specialist with a workload shared between three departments, and part-time support staff (1.0 FTE). Over this past year, the department will continue to grow community partnerships that can provide additional recreational programming.

Description of FY 2022-23 accomplishments

- Expanded recreational sports programs in partnership with Woodburn Fútbol Club and the YMCA of Marion and Polk County
- Expanded community events including re-introducing the July 4th Celebration and returning the full three-day Fiesta Mexicana
- Opened the newly remodeled Woodburn Museum and Bungalow Theatre
- Re-introduced programs including Adult R.E.C Trips and Red Cross Babysitter Training courses

Description of FY 2023-24 focus/goals

- Complete Recreation and Park Master Plan update
- Support Library in Woodburn Museum/Bungalow Theatre program/event expansion and facility rentals
- Expand seasonal camp offerings to provide Winter and Spring Break offerings
- Continue full slate of event programming - Ex. **July 4th** (Event Budget):
 - **Fiesta Mexicana** (\$142,000)
 - **4th of July Celebration** (\$18,000)
 - **Music in the Park Series – 6 Concerts** (\$9,000)
 - **Taste of Woodburn** (\$6,000)
 - **Trunk or Treat** (\$2,500)
 - **Hispanic Heritage Month Celebration** (\$1,000)
 - **Mayor’s Tree Lighting** (\$1,000)

Performance Measures	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Number of community events	0	8	12	18
Summer program enrollment	0	111	268	350
Youth sports enrollment	0	531	812	1,000
Youth program enrollment	0	0	132	300
Adult sports/program enrollment	0	0	650	1,000

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Recreation			
80,397	15,533	159,790	Personnel Services	158,590	-	-
99,111	192,636	291,130	Materials & Services	293,390	-	-
-	-	-	Capital Outlay	-	-	-
179,508	208,169	450,920	Recreation Total	451,980	-	-
4.0	2.9	2.3	Full-Time Equivalent (FTE)	3.0		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 411 - Community Services			
			Division: 7429 - Rec Administration			
47,425	10,074	62,970	5111 Regular Wages	69,500		
-	-	31,280	5112 Part-Time Wages	29,970		
195	-	-	5112.010 Youth Sports	-		
1	132	-	5121 Overtime	-		
14	4	50	5211 OR Workers' Benefit	40		
3,611	755	7,200	5212 Social Security	7,840		
15,454	2,257	23,010	5213 Med & Dent Ins	24,940		
13,430	2,218	34,710	5214 Retirement	24,410		
146	34	-	5215 Long Term Disability Ins	130		
45	36	570	5216 Unemployment Insurance	1,290		
76	22	-	5217 Life Insurance	80		
-	-	-	5218 Paid Family Leave Insurance	390		
80,397	15,533	159,790	Total - Personnel Services	158,590	-	-
46	705	200	5319 Office Supplies	200		
-	32	-	5329 Other Supplies	-		
1,626	28,822	34,000	5329.100 Events	37,500		
70	4,415	7,500	5329.200 Youth Sports	10,000		
-	-	5,000	5329.300 Adult Sports	2,500		
220	51,193	142,000	5329.405 Fiesta Services	142,000		
2,387	4,129	6,000	5329.600 Rec Admin	4,000		
-	-	1,000	5329.700 Arts & Culture	3,000		
-	-	2,000	5329.800 Active Adult	2,000		
3,448	9,994	-	5329.900 Museum	-		
199	301	3,000	5409.140 Garage Services	3,000		
45,000	45,000	45,000	5419.101 Contract Svcs Teen Center	45,000		
1,081	1,123	1,500	5421 Telephone/Data	1,500		
1,283	8,024	1,000	5424 Advertising	1,000		
26,130	22,360	23,100	5428 IT Support	20,550		
156	-	300	5432 Meals	300		
-	347	300	5439 Travel	300		
2,510	1,769	1,750	5451 Natural Gas	2,200		
3,834	4,155	4,500	5453 Electricity	4,950		
2,750	2,750	5,290	5461 Auto Insurance	4,480		
3,790	3,790	2,440	5464 Workers' Comp	2,470		
3,020	3,020	-	5465 General Liability Insur	1,190		
-	-	1,750	5472 Buildings Repairs & Maint	1,750		
80	45	1,500	5475 Vehicle Repair & Maint	1,500		
406	537	-	5491 Dues & Subscriptions	-		
1,073	125	2,000	5492 Registrations/Training	2,000		
99,111	192,636	291,130	Total - Materials & Services	293,390	-	-
179,508	208,169	450,920	Division Total: 7429 - Rec Administration	451,980	-	-

Parks and Facilities Maintenance

Fund/Fund Number: General – 001
Department/Department Number: Community Services – 411
Division/Division Number: Parks & Facilities Maintenance - 7711
Department Director: Jesse Cuomo

Description of purpose/function of department

The Parks and Facilities Maintenance Department is responsible for maintaining parks, grounds, buildings and providing custodial services for City facilities. Commercial contracts support other facility services initiated by facilities maintenance staff. Commercially contracted facilities maintenance services include heating, ventilation, and air-conditioning (HVAC), electrical maintenance and improvements, fire protection equipment, elevator, locksmithing, roofing and painting.

Description of department, including number of personnel

Section consists of 8.0 FTE: 1 Parks and Facilities Maintenance Supervisor and 7 Parks and Facilities maintenance staff

Description of FY 2022-23 accomplishments

- Assisted in buildout of three office spaces for five employees
- Installed bark chip walking path at Nelson Park
- Replaced HVAC equipment at multiple locations: IT, Library, and City Hall Council Chambers
- Replaced fire sprinkler system at the Ladder Factory
- Renovated the Family Resource Center and created five individual suites

Description of FY2023-24 proposed focus/goals

- Add irrigation, landscaping, and repave parking lot at Legion Park
- Improve park buildings’ exterior and interiors
- Oversee two new park installations: Dove Landing and Boones Crossing

Performance Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Park acres	120	120	120	128
Park restrooms maintained	4 (Covid-19)	12	14	16
Synthetic Turf Soccer Field	0	0	1	1
Sports fields maintained (multi-use)	8	8	7	7
Playgrounds inspected weekly	9	9	9	11
Sports courts	5	6	12	13
Splash pads	1	1	1	1
Irrigation systems	25	25	25	27

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Parks & Facilities Maintenance			
493,760	547,324	651,730	Personnel Services	695,790	-	-
327,108	443,669	394,875	Materials & Services	423,900	-	-
-	5,427	109,000	Capital Outlay	242,000	-	-
820,867	996,420	1,155,605	Parks & Facilities Maintenance Total	1,361,690	-	-
8.3	9.8	8.0	Full-Time Equivalent (FTE)	8.0		

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund							
Department: 411 - Community Services							
Division: 7711 - Parks & Facilities Maintenance							
<u>Expenditures</u>							
281,569	344,033	400,100	5111	Regular Wages	417,010		
23,434	4,462	-	5112	Part-Time Wages	-		
4,819	2,769	-	5121	Overtime	-		
146	162	170	5211	OR Workers' Benefit	170		
22,792	25,843	30,870	5212	Social Security	32,200		
90,187	95,500	125,930	5213	Med & Dent Ins	138,850		
69,158	72,661	91,080	5214	Retirement	99,520		
895	869	720	5215	Long Term Disability Ins	580		
294	514	2,390	5216	Unemployment Insurance	5,420		
465	513	470	5217	Life Insurance	380		
-	-	-	5218	Paid Family Leave Insurance	1,660		
493,760	547,324	651,730	Total - Personnel Services		695,790	-	-
137	519	300	5319	Office Supplies	300		
26,655	30,247	25,000	5321	Cleaning Supplies	27,500		
11,812	22,370	15,500	5323	Fuel	17,500		
-	66	-	5324	Clothing	-		
6,651	2,847	5,000	5325	Ag Supplies	5,000		
976	4,992	2,200	5326	Safety/Medical	2,200		
11,619	4,555	10,000	5329	Other Supplies	10,000		
483	697	3,000	5331	Construction Materials	3,000		
1,983	1,659	2,000	5338	Tools	2,000		
370	3,362	1,500	5352	Protective Clothing	1,500		
1,355	909	10,800	5363	Signs	5,800		
123	2,371	4,000	5385	Fertilizer	6,000		
3,510	14,650	18,000	5409.140	Garage Services	18,000		
83,566	181,722	97,780	5419	Other Professional Serv	117,780		
5,337	6,231	6,000	5421	Telephone/Data	6,000		
4	8	-	5422	Postage	-		
17,520	17,950	18,480	5428	IT Support	19,800		
387	2,591	4,000	5445	Work Equipment	4,000		
912	-	3,000	5446	Software Licenses	4,500		
454	485	2,500	5449	Other Leases	2,500		
4,882	5,485	6,000	5451	Natural Gas	7,700		
45,801	38,564	40,000	5453	Electricity	45,000		
5,130	5,130	3,425	5461	Auto Insurance	2,910		
9,020	9,020	13,940	5463	Property/Earthquake Insurance	9,700		
13,600	13,600	11,300	5464	Workers' Comp	10,940		
5,860	5,860	7,150	5465	General Liability Insur	8,770		
12,287	9,035	16,000	5471	Equipment Repair & Maint	16,000		
25,574	42,356	35,000	5472	Buildings Repairs & Maint	35,000		
1,946	4,544	5,000	5475	Vehicle Repair & Maint	5,000		
17,767	2,295	4,500	5478	Playground Repair & Maint	6,000		
10,507	8,027	20,000	5484	Urban Forestry Program	20,000		
534	1,374	2,000	5492	Registrations/Training	2,000		
348	151	1,500	5498	Permits/Fees	1,500		
327,108	443,669	394,875	Total - Materials & Services		423,900	-	-
-	5,427	-	5637	Parks	-	-	-
-	-	-	5642	Passenger Vehicles	60,000		
-	-	109,000	5649	Other Equipment	182,000		
-	5,427	109,000	Total - Capital Outlay		242,000	-	-
820,867	996,420	1,155,605	Division Total: 7711 - Parks & Facilities Maint		1,361,690	-	-

Community Services Administration

Fund/Fund Number: General – 001
Department/Department Number: Community Services — 411
Division/Division Number: Community Services Admin – 7911
Department Director: Jesse Cuomo

Description of purpose/function 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, 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 32.8 FTE and is responsible for operating recreation programs and special events, the Aquatic Center, Public Library, Parks and Facilities Maintenance, volunteer programs, Community Relations, and park planning and development. Community Services Administration consists of 3.5 FTE.

Description of FY 2022-23 accomplishments

- Completed Phase 2 of the Legion Park Improvement Project, including an artificial turf field, new 800 seat stadium and field lighting, four pickleball courts, one basketball court, one futsal court, and state-of-the-art play features
- Completed the Woodburn Museum and Bungalow Theater remodel
- Hosted a twice-monthly Spanish language radio program on Radio Poder to provide valuable information to the public
- Completed \$450,000 Community Development Block Grant, assisting those impacted by Covid-19 with rental and utility assistance, serving 156 applicants and 562 persons

Description of FY 2023-24 focus/goals

- Update Recreation and Park Master Plan
- Make improvements at Centennial Park’s dog park and Burlingham Park
- Plan for Community Center project development continuation
- Work with housing developers to ensure adequate outdoor open spaces and park amenities

Performance Measures	FY 2020-21 Actual (Covid-19)	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Park shelter rental (hours) /field rentals (hours)	29 park hrs. / 4633.75 field hrs.	98 park hrs./ 5,863.25 field hrs.	162 park hrs./ 6,183 field hrs.	200 park hrs./ 6500 field hrs.
Increase park vendor permits	2	2	4	6
Urban forestry Program: tree give away certificates issued to Woodburn residents	41	13	54	75

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Community Services Administration			
315,851	430,175	433,670	Personnel Services	454,730	-	-
47,722	66,929	70,450	Materials & Services	70,450	-	-
363,573	497,105	504,120	Community Services Admin Total	525,180	-	-
3.5	4.5	3.5	Full-Time Equivalent (FTE)	3.5		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 411 - Community Services			
			Division: 7991 - Community Services Admin			
201,097	273,679	269,900	5111 Regular Wages	278,410		
4,628	2,116	13,390	5112 Part-Time Wages	14,150		
58	63	60	5211 OR Workers' Benefit	60		
15,295	20,699	21,770	5212 Social Security	22,780		
37,814	54,463	46,820	5213 Med & Dent Ins	65,560		
55,832	77,756	79,280	5214 Retirement	68,010		
615	641	460	5215 Long Term Disability Ins	480		
199	391	1,700	5216 Unemployment Insurance	3,800		
313	367	290	5217 Life Insurance	310		
-	-	-	5218 Paid Family Leave Insurance	1,170		
315,851	430,175	433,670	Total - Personnel Services	454,730	-	-
172	63	500	5319 Office Supplies	500		
575	84	600	5329 Other Supplies	600		
363	-	1,000	5411 Engineering & Architect	1,000		
2,155	2,953	2,600	5417 HR/Other Employee Expenses	2,600		
1,668	20,187	11,050	5419 Other Professional Serv	11,050		
1,955	2,814	2,500	5421 Telephone/Data	2,500		
246	271	4,000	5422 Postage	4,000		
23,360	23,930	15,120	5428 IT Support	19,350		
-	68	200	5432 Meals	200		
-	119	700	5433 Mileage	700		
-	435	600	5439 Travel	600		
-	-	3,000	5443 Office Equipment	3,000		
1,700	-	2,300	5446 Software Licenses	2,300		
2,370	2,548	2,500	5449 Leases - Other	2,500		
1,950	1,950	2,780	5463 Property/Earthquake Insurance	480		
2,700	2,700	2,400	5464 Workers' Comp	2,190		
6,240	6,240	8,300	5465 General Liability Insur	6,580		
443	579	800	5491 Dues & Subscriptions	800		
85	675	1,500	5492 Registrations/Training	1,500		
1,740	1,313	8,000	5493 Printing/Binding	8,000		
47,722	66,929	70,450	Total - Materials & Services	70,450	-	-
363,573	497,105	504,120	Division Total: 7991 - Community Services Admin	525,180	-	-
2,368,324	3,079,647	3,910,125	Department Total: 411 Community Services	4,172,240	-	-

Planning

Fund/Fund Number:

General – 001

Department/Department Number:

Planning – 511

Department Director:

Chris Kerr

Description of purpose/function of division

The Planning Department oversees all long-range and current planning projects in the city. Staff is responsible for maintaining and updating the City's Comprehensive Plan and associated master plans, as well as the administration of the Woodburn Development Ordinance (WDO). The WDO provides the development standards for all uses and structures in the City. Staff is responsible for reviewing all annexations, subdivisions, design reviews, signs, and specific site development requirements. The Department coordinates closely with the Public Works and Building Divisions as well as the Marion County Planning Division, Woodburn Fire District, and ODOT on planning and development-related issues. The Department is also tasked with staffing the City's Planning Commission and provides assistance to the City's Arts & Mural Committee. The Department works closely with a variety of regional and state partners to ensure all statutory requirements related to land use are adhered to.

Description of department, including number of personnel

Under the direction of the Community Development Director, the Planning Department includes three Planners (Senior, Planner, and Associate) and shares an Administrative Assistant with the Building department. Additionally, the Department contracts with an outside traffic engineer to provide technical assistance on an as-needed basis on transportation and traffic-related projects. For the upcoming fiscal year, a new part-time position is being added for a new assistant to provide archiving needs for both the Planning and Building Divisions.

Description of FY 2022-23 accomplishments

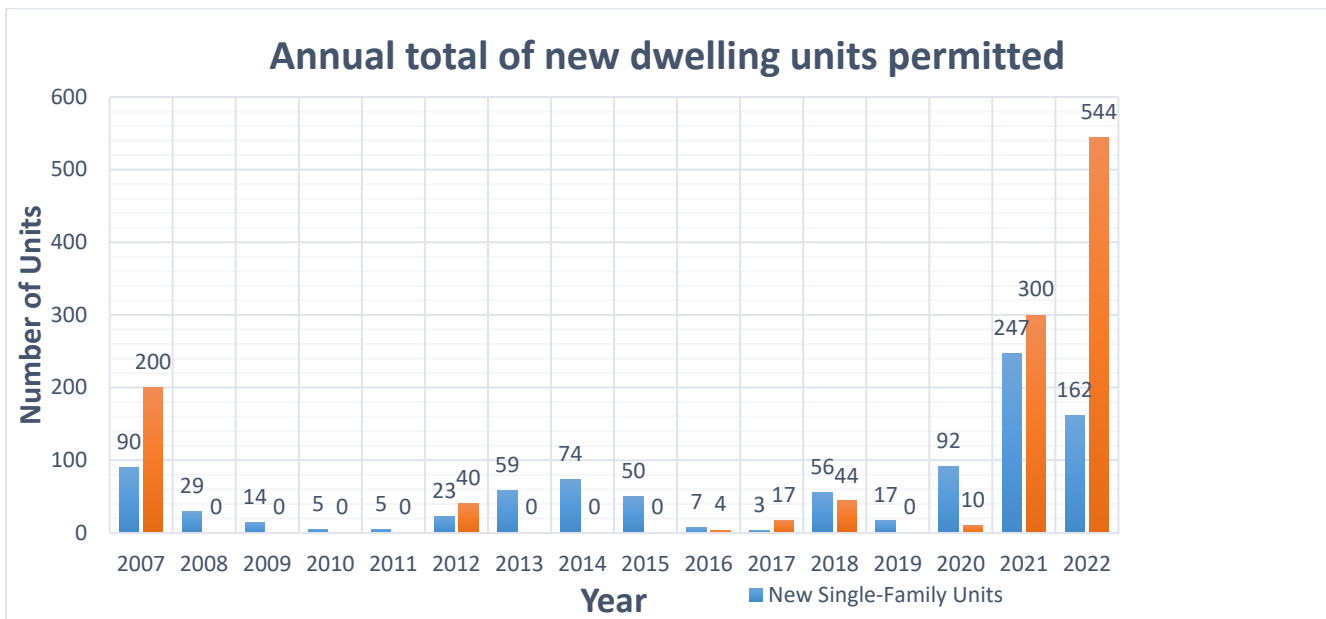
- Processed development approvals for land use hearings on annexations, design reviews and subdivision approvals before the Planning Commission and City Council on many projects including:
 - Multiple residential annexations and subdivisions, comprising over 700 dwelling units;
 - Development approvals and construction of the new AWARE Food Bank building downtown which had been destroyed in a fire;
 - A new 500,000 sf speculative building in the City's Southwest Industrial Reserve (SWIR);
 - A variety of retail, office development and downtown land use approvals including the Unitus Credit union, and Townsend Farms;
 - Ongoing permitting of Smith Creek and Boones Crossing developments (over 300 units this year).
- Initiated the process to amend the City's TSP to incorporate the Southwest Area Refinement Plan which will provide updated traffic modelling and recommendations for improvements in this area;
- Held seven public work sessions and public hearings preparing code requirements regarding tree preservation in the City. These new provisions are designed to balance the community's desire to protect significant trees from removal with the requirements of protecting private property rights;
- Processed a city-initiated annexation and jurisdictional transfer of property around the intersection of Parr and Butteville Road to allow for City control of a critical intersection;
- Successfully defended an appeal to the Oregon Land Use Board of Appeals (LUBA) of a City Council denial of a controversial land use decision that proposed a new service station. LUBA dismissed the appellant's argument, upheld the city's decision legal findings and determined that it was consistent with all statutory requirements;
- Oversaw the final inspections of the public improvements associated with the Amazon facility including the new roundabout, Butteville Road improvements, and off-site requirements. When completed, the 3.8 million square foot Amazon e-distribution facility will be one of the largest buildings in the state.
- Modified the Department's Planning fee schedule, which had not been updated for 15 years, to more accurately recoup the costs associated with processing development applications;
- Created and filled a fulltime Associate Planner position.

Description of FY 2023-24 proposed focus/goals

The City is experiencing development activity at historic levels; last year, only seven other cities in Oregon permitted more housing units than Woodburn. This development trend is expected to continue into the immediate future. To facilitate orderly growth and to coordinate public facilities and services associated with this anticipated level growth requires strategic planning both city-wide and within the organization. Related projects for the upcoming year include:

- Oversee the background studies and consultants involved in order to process and initiate a formal amendment to the City’s Urban Growth Boundary to include the Urban Reserve Area;
- Process WDO amendments to address the State related to mandated housing goals and “clear and objective” standards;
- Initiate an electronic plan review process to increase efficiencies and reduce errors in plan reviews;
- Incorporate the SW Area Refinement Plan recommendations into the TSP and associated documents;
- Hold hearings and adopt comprehensive plan amendments updating the Transit Master Plan and Parks & Recreation Master Plan;
- Hire a new part-time position to assist the Community Development Department with archiving

Goal	Measures	FY 2022-23 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Meet mandated timeframes for land use reviews	Render decision within 120 days (unless extension is requested)	100%	100%	100%
Educate staff/decision makers on land use best practices	Number of training activities provided	5	4	4
Make legally sound land use decisions	Number of final decisions overturned/appealed	0 overturned 1 appealed	0 overturned 1 appealed	0
Improve the effectiveness of the WDO	Number of code amendments	4	3	2



Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Planning			
427,566	460,164	599,660	Personnel Services	611,070	-	-
145,899	86,376	174,405	Materials & Services	344,600	-	-
-	-	-	Capital Outlay	-	-	-
573,465	546,540	774,065	Planning Total	955,670	-	-
4.0	5.0	5.0	Full-Time Equivalent (FTE)	5.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 001 - General Fund			
			Department: 511 - Planning			
			Division: 5811 - Planning			
			<u>Expenditures</u>			
283,878	314,260	396,910	5111 Regular Wages	409,370		
-	-	-	5112 Part-Time Wages	5,220		
1,890	666	-	5121 Overtime	-		
71	76	100	5211 OR Workers' Benefit	100		
22,188	24,421	30,660	5212 Social Security	32,510		
40,561	36,992	67,670	5213 Med & Dent Ins	46,570		
77,367	82,123	101,000	5214 Retirement	109,070		
880	721	560	5215 Long Term Disability Ins	710		
279	481	2,390	5216 Unemployment Insurance	5,390		
452	425	370	5217 Life Insurance	460		
			5218 Paid Family Leave Insurance	1,670		
427,566	460,164	599,660	Total - Personnel Services	611,070	-	-
-	-	1,200	5315 Computer Supplies	1,200		
3,989	14,524	13,000	5319 Office Supplies	13,000		
45	75	300	5323 Fuel	300		
172	-	1,000	5409.140 Garage Services	1,000		
35	-	-	5417 HR/Other Employee Expenses	-		
91,249	17,396	98,500	5419 Other Professional Serv	260,000		
2,464	2,021	1,600	5421 Telephone/Data	1,600		
1,555	1,056	2,100	5422 Postage	2,100		
-	374	1,000	5424 Advertising	1,000		
1,324	900	1,500	5425 Publication of Legal Note	1,500		
30,230	30,970	31,920	5428 IT Support	39,150		
-	-	300	5429 Other Communication Serv	300		
-	-	400	5432 Meals	400		
-	-	500	5433 Mileage	500		
-	3,297	2,500	5439 Travel	4,000		
3,084	3,325	-	5449 Leases - Other	-		
690	690	1,425	5461 Auto Insurance	790		
550	550	500	5464 Workers' Comp	420		
7,080	7,080	9,360	5465 General Liability Insur	10,040		
191	-	800	5475 Vehicle Repair & Maint	800		
3,241	4,120	6,500	5492 Registrations/Training	6,500		
145,899	86,376	174,405	Total - Materials & Services	344,600	-	-
573,465	546,540	774,065	Division Total: 5811 - Planning	955,670	-	-

Engineering

Fund/Fund Number:

General – 001

Department/Department Number:

Engineering – 651

Department Director:

Curtis Stultz

Description of purpose/function of department

The Projects & Engineering Division provides comprehensive engineering and contract administration services for capital improvement projects, operations, and maintenance projects City wide. Engineering maintains survey and mapping information; reviews development projects for compliance with public works requirements; coordinates the activities of utility companies in the City's right-of-way, and inspects public and private construction of streets, storm drainage systems, water lines and sewer lines. The department provides internal support to Facilities and Parks, Water (both distribution and treatment), Street, Storm Water Conveyance and Wastewater (both collections and treatment). The Projects & Engineering Division is responsible for administering public contracts related to capital improvement projects, the Urban Renewal Agency and operational maintenance activities. The division also provides support for development, plan and permit review for all land use applications and building permit applications for administration and administration of the contracts for professional services.

Description of department, including number of personnel

The Engineering Division consists of 6.5 FTE, including a City Engineer, 2.5 Project Engineers, 1 Associate Engineer, 1 Engineering Technician III, and 1 Engineering Technician II.

Description of FY 2022-23 Accomplishments

- Completed projects: I-5 Pump Station and force main, Water Tower Repainting & Safety improvements, Production Well at Parr Road, West Hayes Street Improvements, review and design view for Young St. sanitary sewer upgrades, Phase 1 of the Storm Drainage Master Plan, TMDL update 5-year plan, and other misc. improvements support to City Departments
- Reviewed and Inspected public infrastructures for private development projects: Amazon project, Smith Creek Phase 2A & 3A, Dove Landing Development, Woodland Crossing Apartments, Woodburn East Side Apartments, Templeton Apartments, Pacific Valley, Apartments, Specht Development, and reviewed civil plans for new proposed developments during the land use phase
- Completed permit issuance and inspection for Right-of-Way and Franchise Utility permits

Description of FY 2023-24 Goals

- Complete projects; Storm Drainage Master Plan Ph 2, Design/Construction of Water Main replacements on various locations, Pavement Condition Rating, Front/First Street Sewer Main Improvements, Design/Construction Storm Drainage main replacements on various location
- Continue Projects, ADA sidewalk improvements, Annual Pavement Restoration, development review and support, construction oversight for ongoing new development for public right-of-way
- Continue construction oversight of Right-of-Way permits for both public and franchise utilities

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 202-23 Projected	FY 2023-24 Goal
Percentage of capital project contracts substantially completed within estimated construction timeline	90%	90%	100%	100%
Percentage of capital projects administered within the project budget	90%	80%	80%	95%
Right-of-way & Franchise Utility permits issued	194	190	150	200
Private development applications reviewed	35	40	40	40

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Engineering			
162,080	152,256	231,460	Personnel Services	272,450	-	-
94,649	106,372	151,260	Materials & Services	210,390	-	-
256,728	258,628	382,720	Engineering Total	482,840	-	-
4.5	6.5	6.5	Full-Time Equivalent (FTE)	6.5		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.



Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund Department: 651 - Engineering Division: 6211 - Engineering <u>Expenditures</u>							
86,320	82,187	128,270	5111	Regular Wages	159,040		
19,702	20,905	21,110	5112	Part-Time Wages	20,100		
190	92	-	5121	Overtime	-		
30	25	40	5211	OR Workers' Benefit	40		
7,923	7,671	11,520	5212	Social Security	13,900		
19,410	17,311	32,800	5213	Med & Dent Ins	29,390		
28,000	23,635	36,440	5214	Retirement	46,550		
267	178	230	5215	Long Term Disability Ins	240		
102	147	890	5216	Unemployment Insurance	2,340		
137	105	160	5217	Life Insurance	130		
-	-	-	5218	Paid Family Leave Insurance	720		
162,080	152,256	231,460	Total - Personnel Services		272,450	-	-
-	-	500	5315	Computer Supplies	2,500		
779	805	3,000	5319	Office Supplies	3,000		
1,704	4,020	2,000	5323	Fuel	4,000		
140	96	1,000	5324	Clothing	2,000		
75	628	970	5326	Safety/Medical	1,500		
3,178	469	3,000	5329	Other Supplies	3,000		
212	409	2,000	5409.140	Garage Services	2,000		
465	945	10,000	5411	Engineering & Architect	20,000		
-	1,115	500	5417	HR/Other Employee Expenses	500		
3,285	6,163	17,500	5419	Other Professional Serv	25,000		
4,526	5,257	5,800	5421	Telephone/Data	5,800		
114	236	500	5422	Postage	500		
-	728	500	5424	Advertising	500		
43,150	44,200	45,780	5428	IT Support	55,460		
-	-	500	5439	Travel	4,000		
5,095	2,589	9,000	5446	Software Licenses	12,000		
2,070	2,656	2,500	5451	Natural Gas	3,100		
3,122	3,268	5,000	5453	Electricity	5,500		
1,250	1,250	1,440	5461	Auto Insurance	1,230		
1,930	1,930	2,200	5463	Property/Earthquake Insurance	2,180		
8,390	8,390	7,370	5464	Workers' Comp	7,090		
8,750	8,750	12,400	5465	General Liability Insurance	10,730		
133	-	500	5471	Equipment Repair & Maint	1,000		
1,068	783	2,500	5472	Buildings Repairs & Maint	16,000		
176	3,850	3,100	5475	Vehicle Repair & Maint	3,100		
2,857	2,727	10,000	5492	Registrations/Training	16,000		
-	1,532	500	5493	Printing/Binding	500		
765	1,939	700	5496	Filing/Recording	700		
1,416	1,638	500	5498	Permits/Fees	1,500		
94,649	106,372	151,260	Total - Materials & Services		210,390	-	-
256,728	258,628	382,720	Department Total: 651 - Engineering		482,840	-	-

Non-Departmental

Fund/Fund Number: General – 001
Department/Department Number: Non-Departmental – 199
Division/Division Number: Other Administration – 1219
Department Director: Tony Turley

Description of purpose/function

This budget provides for General Fund expenses that have citywide benefits. Charges include membership in various regional organizations (e.g. Council of Governments, League of Oregon Cities, etc.) as well as the annual turnover to the local Chamber of Commerce.

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Non-Departmental			
960,550	595,725	3,034,250	Materials & Services	1,084,680	-	-
68,801	-	20,000	Capital Outlay	-	-	-
574,448	626,554	-	Debt Service	-	-	-
150,000	382,660	834,950	Transfers Out	166,470	-	-
1,753,799	1,604,938	3,889,200	Non-Departmental Total	1,251,150	-	-

The FY 2023-24 Transfers Out of \$166,470 include:

- \$100,000 to the Transit Fund, an annual subsidy
- \$66,470 to the General Capital Construction Fund

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 167.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 001 - General Fund							
Department: 199 - Non-departmental							
Division: 1219 - Other Administration							
<u>Expenditures</u>							
217,003	6,160	6,900	5319	Office Supplies	8,500		
31,076	2,250	10,000	5329	Other Supplies	6,000		
-	80	-	5409	Garage Services	-		
696	-	-	5412	Legal	-		
8,656	-	-	5415	Computer	-		
519	296	2,000	5417	HR/Other Employee Expenses	1,000		
356,017	95,161	360,000	5419	Other Professional Serv	257,000		
-	55,000	60,000	5419.201	ToT Grants	65,000		
-	-	25,000	5419.301	Business Resource Center	-		
36,412	264,621	53,000	5419.723	Rental Assistance Program	-		
1,336	1,695	1,500	5422	Postage	1,700		
-	-	2,000	5425	Publication of Legal Note	2,000		
4,788	9,577	12,500	5429	Other Communication Serv	12,500		
1,509	-	3,500	5449	Leases - Other	-		
-	50,272	100,000	5459.001	CRC Expenses	100,000		
9,650	9,650	16,410	5463	Property/Earthquake Insurance	16,680		
37,740	37,740	49,440	5465	General Liability Insurance	50,100		
-	732	-	5471	Equipment Repair & Maint	-		
15,000	22,500	40,000	5481	Utility Assistance	40,000		
18,789	35,890	40,000	5491	Dues & Subscriptions	40,000		
-	-	2,000	5492	Registrations/Training	2,000		
221,359	4,102	2,250,000	5520	Grant Program	482,200		
960,550	595,725	3,034,250	Total - Materials & Services		1,084,680	-	-
68,801	-	20,000	5641	Office Furniture & Equip	-		
68,801	-	20,000	Total - Capital Outlay		-	-	-
547,000	621,000	-	5711	Bond Principal	-	-	-
27,448	5,554	-	5721	Bond Interest	-	-	-
574,448	626,554	-	Total - Debt Service		-	-	-
Division: 9711 - Operating Transfer Out							
-	-	-	5811.000	Transfer to Other Funds			
150,000	150,000	150,000	5811.110	Transfer to Transit	100,000		
-	-	-	5811.132	Transfer to Asset Forfeiture			
-	124,660	561,210	5811.358	Transfer to General Cap Const	66,470		
-	-	-	5811.360	Transfer to Special Assessment			
-	-	-	5811.568	Transfer to Info Services			
-	108,000	123,740	5811.693	Transfer to Reserve for PERS			
-	-	-	5841.376	Interfund Loan Transfer		-	-
-	-	-	5841.466	Interfund Loan Transfer		-	-
150,000	382,660	834,950	Total - Transfers Out		166,470	-	-
1,753,799	1,604,938	3,889,200	Department Total: 199 - Non-departmental		1,251,150		-

Contingency/Ending Fund Balance

Fund/Fund Number: **General – 001**
Department/Department Number: **Contingency/Ending Fund Balance**
Department Director: **Tony Turley**

Description of purpose/function of department

In January 2019, the City Council affirmed the General Fund contingency minimum of 25.0 percent of appropriations with a goal of achieving the balance as year-end savings occurred. The contingency is set aside for unforeseen circumstances that may arise during the fiscal year and is consistent with GFOA best practices. Contingency appropriations require City Council approval and, depending on the value of the appropriation, may require a public hearing.

In addition to the contingency policy, the City has established additional reserve categories from one-time budget savings:

- Shortfall Management Reserve (SMR). The SMR is intended to subsidize future shortfalls estimated in the Five-Year Forecast.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Department: 901 - Ending Fund Balance				
			Division: 9971 - Equity				
-	-	3,741,610	5921	Contingency	4,958,730		
-	-	3,808,880	5981.012	Reserve -SMR	5,718,430		
-	-	7,550,490	Total - Contingencies and Unappropriated Balances		10,677,160	-	-

Transit Fund – 110

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

Description of purpose/function of department

Woodburn Transit Service (WTS) provides safe and reliable public transportation for Woodburn residents and those traveling within the Woodburn region. The system was built with a focus on seniors, people with disabilities and those who do not have reliable transportation options, and strives to provide customers traveling to and from Woodburn with efficient and convenient regional transportation connections. WTS provides fixed route and paratransit services seven days a week.

Description of department, including number of personnel

The Transit Fund has 14.4 FTE, consisting of a full-time Transit Manager, 1 full-time Lead Dispatcher, 3 full-time Drivers/Dispatchers, 19 part-time Drivers/Dispatchers (8.5 FTE), and a part-time Management Analyst and Vehicle Custodian.

Description of FY 2022-23 Accomplishments

- Updated the City’s 2010 Transit Development Plan and assessed community’s current transportation needs
- Restarted Fixed Route services following suspension during pandemic
- Continued to provide fareless rides, supported with grant funding
- New commuter bus route began, linking Woodburn, via I-5, to Keizer Station and Wilsonville
- Purchased new vehicles for aging fleet, including 32-passenger bus for Fixed Route and minivan used in Medical Transportation Program

Description of FY 2023-24 Proposed Focus/Goals

- Continue to secure external funding to support WTS’ vehicle replacements and operations
- Continue to provide fareless WTS rides
- Develop route to serve workers in Woodburn’s industrial areas, west of I-5
- Add bus shelters where new housing developments are built for convenient transportation options

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Passengers, Fixed Route	14,405	0	0	14,600
Passengers, Dial-a-Ride (local)	5,271	5,043	5,500	5,300
Passengers, Medical Out-of-Town	1,850	590	650	1,800
Passengers, Express Route	5,535	14,627	18,200	6,500
Passengers, Weekend Fixed	1,911	2,865	3,700	4,000
Passengers, Weekend (Dial-a-Ride)	305	632	675	640

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Transit Fund						
Revenues						
135,001	441,449	518,240	Fund Balance	713,500	-	-
852,946	602,847	2,315,000	Intergovernmental	1,770,800	-	-
-	-	41,000	Charges for Goods and Services	-	-	-
24,875	7,492	306,000	Miscellaneous Revenue	10,000	-	-
150,000	189,010	336,000	Transfers In	227,000	-	-
1,162,821	1,240,798	3,516,240	Revenues Total	2,721,300	-	-
Expenditures						
507,581	548,491	879,900	Personnel Services	963,780	-	-
186,465	208,511	412,410	Materials & Services	259,260	-	-
27,327	-	1,492,000	Capital Outlay	718,000	-	-
-	6,800	8,800	Transfers Out	-	-	-
-	-	723,130	Contingencies and Reserve	780,260	-	-
721,373	763,802	3,516,240	Expenditures Total	2,721,300	-	-
441,449	476,996	-	Revenue Over (Under) Expenditures	-	-	-
10.7	11.6	12.9	Full-Time Equivalent (FTE)	14.4		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Revenue Sources and Other Discussion

Transfers In is a transfer of \$100,000 from the General Fund, which is an annual subsidy. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 167.

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. The July 1, 2018 implementation of the new statewide transit tax was first shown in the FY 2018-19 budget and continues in FY 2023-24.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 110 - Transit Fund Department: 000 - Revenue Revenues							
135,001	441,449	518,240	3081	Beginning Fund Balance	713,500		
135,001	441,449	518,240	Total - Fund Balance		713,500	-	-
216,611	60,899	628,000	3332	Federal Grants	272,000		
41,353	8,294	46,000	3333.601	5310 Discretionary Ops	70,300		
139,996	20,834	266,000	3333.603	5311 Formula Operation	167,500		
35,016	7,106	54,000	3333.605	Veh Prev Maint	37,000		
5,256	42,103	256,000	3341	State Grants	125,000		
216,931	217,000	217,000	3341.601	STF Formula	-		
197,783	246,611	848,000	3345	Statewide Transit	1,099,000		
852,946	602,847	2,315,000	Total - Intergovernmental		1,770,800	-	-
-	-	12,000	3445	Dial a Ride Daily	-		
-	-	23,000	3447	Transit System Fares	-		
-	-	3,000	3447.010	Transit Express Service Revenues	-		
-	-	3,000	3447.02	Transit Weekend Service Revenues	-		
-	-	41,000	Total - Charges for Goods and Services		-	-	-
987	661	500	3611	Interest from Investments	4,000		
3,888	6,017	5,500	3676	Donations-Transit	6,000		
-	725	-	3691	Sale of Surplus Property	-		
20,000	90	300,000	3699	Other Miscellaneous Income	-		
24,875	7,492	306,000	Total - Miscellaneous Revenue		10,000	-	-
150,000	150,000	150,000	3971.001	Transfer From General Fund	100,000		
-	39,010	186,000	3971.136	Transfer from American Rescue Plan Fund	127,000		
150,000	189,010	336,000	Total - Transfers In		227,000	-	-
1,162,821	1,240,798	3,516,240	Department Total: 000 - Revenue		2,721,300	-	-
1,162,821	1,240,798	3,516,240	Revenues Total		2,721,300	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 110 - Transit Fund Department: 671 - Transit Division: 4711 - Fixed Route Transit <u>Expenditures</u>							
207,359	237,470	333,610	5111	Regular Wages	265,670		
149,329	159,136	264,880	5112	Part-Time Wages	222,880		
293	1,851	-	5121	Overtime	-		
170	187	280	5211	OR Workers' Benefit	210		
26,824	30,071	45,910	5212	Social Security	37,580		
46,969	41,616	104,230	5213	Med & Dent Ins	42,730		
75,348	76,701	126,620	5214	Retirement	94,550		
622	542	510	5215	Long Term Disability Ins	460		
346	599	3,550	5216	Unemployment Insurance	6,330		
320	318	310	5217	Life Insurance	270		
-	-	-	5218	Paid Family Leave Insurance	2,000		
507,581	548,491	879,900	Total - Personnel Services		672,680	-	-
647	851	1,500	5319	Office Supplies	750		
22,666	43,338	47,000	5323	Fuel	27,000		
1,164	2,051	1,500	5324	Clothing	600		
1,984	1,056	2,300	5326	Safety/Medical	750		
118	304	2,000	5329	Other Supplies	1,000		
2,899	-	5,500	5337	Tires/Parts	500		
2,115	6,787	8,000	5409.140	Garage Services	8,500		
412	485	700	5414	Accounting/Auditing	350		
-	-	500	5417	HR/Other Employee Expenses	250		
1,209	4,844	162,000	5419	Other Professional Serv	1,000		
5,624	5,686	5,700	5421	Telephone/Data	2,650		
27	23	100	5422	Postage	50		
53	369	1,000	5424	Advertising	500		
24,600	25,200	26,040	5428	IT Support	16,430		
-	-	500	5432	Meals	250		
3,614	3,981	18,000	5433	Mileage	1,000		
-	-	1,000	5439	Travel	500		
6,581	6,125	6,300	5446	Software Licenses	3,500		
7,070	7,010	7,870	5448	Internal Rent	4,430		
1,151	1,471	1,000	5451	Natural Gas	1,450		
2,682	2,202	3,500	5453	Electricity	1,750		
20,980	20,980	24,030	5461	Auto Insurance	9,560		
810	810	1,190	5463	Property/Earthquake Insurance	1,180		
20,380	20,380	15,070	5464	Workers' Comp	8,790		
7,490	7,490	8,460	5465	General Liability Insur	5,340		
194	290	2,500	5471	Equipment Repair & Maint	750		
119	1,060	1,000	5472	Buildings Repairs & Maint	500		
50,301	43,197	52,000	5475	Vehicle Repair & Maint	26,000		
-	-	500	5480	Accident Repair	250		
450	631	1,000	5491	Dues & Subscriptions	500		
-	-	2,500	5492	Registrations/Training	2,250		
259	1,036	800	5493	Printing/Binding	400		
868	853	1,350	5500	Banking Fees	-		
186,465	208,511	412,410	Total - Materials & Services		128,730	-	-
-	-	1,472,000	5642	Passenger Vehicles	340,000		
27,327	-	20,000	5649	Other Equipment	20,000		
27,327	-	1,492,000	Total - Capital Outlay		360,000	-	-
721,373	757,002	2,784,310	Division Total: 4711 - Fixed Route Transit		1,161,410	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 110 - Transit Fund			
			Department: 671 - Transit			
			Division: 4712 - Dial-A-Ride			
			<u>Expenditures</u>			
			5111 Regular Wages	87,010		
			5112 Part-Time Wages	128,540		
			5211 OR Workers' Benefit	100		
			5212 Social Security	16,600		
			5213 Med & Dent Ins	17,670		
			5214 Retirement	37,260		
			5215 Long Term Disability Ins	160		
			5216 Unemployment Insurance	2,800		
			5217 Life Insurance	100		
			5218 Paid Family Leave Insurance	860		
-	-	-	Total - Personnel Services	291,100	-	-
			5319 Office Supplies	750		
			5323 Fuel	27,000		
			5324 Clothing	600		
			5326 Safety/Medical	750		
			5329 Other Supplies	1,000		
			5337 Tires/Parts	500		
			5409.14 Garage Services	8,500		
			5414 Accounting/Auditing	350		
			5417 HR/Other Employee Expenses	250		
			5419 Other Professional Serv	1,000		
			5421 Telephone/Data	2,650		
			5422 Postage	50		
			5424 Advertising	500		
			5428 IT Support	16,420		
			5432 Meals	250		
			5433 Mileage	5,000		
			5439 Travel	500		
			5446 Software Licenses	3,500		
			5448 Internal Rent	4,430		
			5451 Natural Gas	1,450		
			5453 Electricity	1,750		
			5461 Auto Insurance	9,560		
			5464 Workers' Comp	8,780		
			5465 General Liability Insurance	5,340		
			5471 Equipment Repair & Maint	750		
			5472 Buildig Repairs & Maint	500		
			5475 Vehicle Repair & Maint	26,000		
			5480 Accident Repair	250		
			5491 Dues & Subscriptions	500		
			5492 Registrations/Training	1,250		
			5493 Printing/Binding	400		
			Total - Materials & Services	130,530		
			5642 Passenger Vehicles	358,000		
-	-	-	Total - Capital Outlay	358,000	-	-
-	-	-	Division Total: 4712 - Dial-A-Ride	779,630	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 110 - Transit Fund			
			Division: 9711 - Operating Transfer Out			
			<u>Expenditures</u>			
-	6,800	8,800	5811.693 Transfer to Reserve for PERS	-	-	-
-	6,800	8,800	Total - Transfers Out	-	-	-
-	6,800	8,800	Division Total: 9711 - Operating Transfer Out	-	-	-
721,373	763,802	2,793,110	Department Total: 671 - Transit	1,941,040	-	-
			Department: 901 - Ending Fund Balance			
			Division: 9971 - Equity			
-	-	723,130	5921 Contingency	780,260		
-	-	723,130	Total - Contingencies and Unappropriated Balances	780,260	-	-
-	-	723,130	Division Total: 9971 - Equity	780,260	-	-
-	-	723,130	Department Total: 901 - Ending Fund Balance	780,260	-	-
721,373	763,802	3,516,240	Expenditures Total	2,721,300	-	-
441,449	476,996	-	Fund Net Total: 110 - Transit Fund	-	-	-

Street Fund – 140

Fund/Fund Number:
Department/Department Number:
Department Director:

Street Fund – 140
Maintenance – 631
Curtis Stultz

Description of purpose/function of department

This section within the Public Works Operations Department provides administration and operations of street maintenance and garage activities. Street maintenance activities include routine street repairs such as overlay preparation, patching, pothole repair, grading and dust control on gravel streets, graffiti removal, storm related clean-up and other weather-related maintenance, leaf collection, holiday tree collection, pavement markings, street sign maintenance, monthly sweeping, weed control, mowing, irrigation repair, and other right-of-way maintenance duties. Garage activities include full service maintenance to the Woodburn fleet, with the exception of police vehicles.

Description of department, including number of personnel

The section is supervised by Street Division’s Public Works Operation Section Supervisor and is organized to provide operations and maintenance with administrative support. This section consists of 10 FTE.

Description of FY 2022-23 accomplishments

- Cleared ROW areas to reduce areas of concern and reduce nuisance complaints
- Continued sign and brake away bases replacement
- Installed six new speed radar signs
- Provided Transit with fleet maintenance services, formally contracted to outside agency
- Updated half of the I-5 bridge lighting fixtures

Description of FY 2023-24 proposed focus/goals

- Modify operational structure to prioritize routine activities and increase efficiencies
- Update all new signs inventory to GIS
- Continue retroreflective sign replacement
- Seal street cracks
- Implement new maintenance program

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected
Miles of street swept	2,750	3,300	3,300	3,400
Number of signs updated	100	75	75	100
Number of street miles restriped	35	40	46	46
Feet of cracks sealed	25,000	0	0	25,000
Number of thermos-plastic street legends installed or replaced	25	15	75	2,300 ft.
Feet of curbs painted	3,901	3,901	3,901	4,000

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Street Fund						
Revenues						
4,242,863	5,116,712	5,528,030	Fund Balance	4,369,310	-	-
73,791	107,598	77,500	Taxes	110,000	-	-
-	369	500	Licenses and Permits	400	-	-
1,871,027	2,067,950	1,965,300	Intergovernmental	2,075,000	-	-
332,076	391,088	348,800	Franchise Fees	420,000	-	-
56,568	49,532	59,400	Miscellaneous Revenue	100,500	-	-
90,000	90,000	90,000	Transfers In	90,000	-	-
6,666,325	7,823,248	8,069,530	Revenues Total	7,165,210	-	-
Expenditures						
873,337	948,241	1,181,670	Personnel Services	1,308,380	-	-
626,275	679,899	2,329,710	Materials & Services	1,463,560	-	-
-	-	-	Capital Outlay	157,500	-	-
50,000	60,820	2,084,500	Transfers Out	60,000	-	-
-	-	2,473,650	Contingencies and Reserve	4,175,770	-	-
1,549,612	1,688,960	8,069,530	Expenditures Total	7,165,210	-	-
5,116,712	6,134,288	-	Revenue Over (Under) Expenditures	-	-	-
9.5	9.5	9.0	Full-Time Equivalent (FTE)	10.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Revenue Sources and Other Discussion

The **Taxes** category of revenue includes City gas tax revenue.

The **Intergovernmental** category of revenue is the largest source within the Street Fund. The entire \$2 million is generated from the state gas tax.

Transfers In of \$90,000 is a transfer from the Sewer Fund for street sweeping costs.

The **Transfers Out** amount of \$60,000 includes:

- \$60,000 to Equipment Replacement fund

Capital Outlay one-time equipment purchase amount of \$157,500 includes:

- \$95,000 hook lift for truck chassis
- \$62,500 for portable diesel storage tanks

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 167.

See the section titled Capital Construction Projects beginning on page 168 for information on all budgeted capital projects.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 140 - Street Fund Department: 000 - Revenue Revenues							
4,242,863	5,116,712	5,528,030	3081	Beginning Fund Balance	4,369,310		
4,242,863	5,116,712	5,528,030	Total - Fund Balance		4,369,310	-	-
73,791	107,598	77,500	3171	City Gas Tax	110,000		
73,791	107,598	77,500	Total - Taxes		110,000	-	-
-	369	500	3223	Curb Cuts and Bores	400		
-	369	500	Total - Licenses and Permits		400	-	-
1,871,027	2,067,950	1,965,300	3361	State Gas Tax	2,075,000		
1,871,027	2,067,950	1,965,300	Total - Intergovernmental		2,075,000	-	-
264,935	284,882	278,300	3141	Privilege Tax, PGE	300,000		
67,141	106,206	70,500	3142	Privilege Tax, NW Natural	120,000		
332,076	391,088	348,800	Total - Franchise Fees		420,000	-	-
39,723	9,254	38,000	3611	Interest from Investments	75,000		
16,223	35,152	17,000	3654	Garage WO Revenue	25,000		
-	5,095	-	3691	Sale of Surplus Property	-		
622	31	4,400	3699	Other Miscellaneous Income	500		
56,568	49,532	59,400	Total - Miscellaneous Revenue		100,500	-	-
90,000	90,000	90,000	3971.472	Transfer From Sewer	90,000		
90,000	90,000	90,000	Total - Transfers In		90,000	-	-
6,666,325	7,823,248	8,069,530	Department Total: 000 - Revenue		7,165,210	-	-
6,666,325	7,823,248	8,069,530	Revenues Total		7,165,210	-	-

Actual	Actual	Budget	Account Description		Proposed	Approved	Adopted
Fund: 140 - Street Fund							
Department: 631 - Maintenance							
Division: 4211 - Street Maintenance							
<u>Expenditures</u>							
530,140	613,152	707,960	5111	Regular Wages	799,220		
20,655	6,468	26,860	5112	Part-Time Wages	32,780		
22,109	14,206	9,560	5121	Overtime	9,800		
164	180	220	5211	OR Workers' Benefit	250		
42,215	46,519	56,990	5212	Social Security	65,060		
118,692	132,507	177,350	5213	Med & Dent Ins	179,280		
136,435	132,103	196,490	5214	Retirement	205,500		
1,573	1,385	1,120	5215	Long Term Disability Ins	1,330		
544	908	4,430	5216	Unemployment Insurance	10,950		
810	811	690	5217	Life Insurance	850		
-	-	-	5218	Paid Family Leave Insurance	3,360		
873,337	948,241	1,181,670	Total - Personnel Services		1,308,380	-	-
42	-	200	5315	Computer Supplies	2,000		
792	2,374	550	5319	Office Supplies	1,500		
-	996	300	5321	Cleaning Supplies	-		
5,461	18,443	10,000	5322	Lubricants	13,000		
26,928	23,345	19,000	5323	Fuel	28,000		
738	454	3,000	5324	Clothing	4,500		
5,500	1,226	2,400	5326	Safety/Medical	3,200		
12,603	1,675	6,000	5329	Other Supplies	6,000		
9,544	1,912	9,000	5337	Tires/Parts	9,500		
8,482	6,291	7,000	5338	Tools	7,000		
504	4,348	1,500	5339	Other Maintenance Supplies	1,500		
6,647	7,198	3,000	5352	Protective Clothing	4,000		
22,737	36,235	40,000	5361	Road Materials	60,000		
193	193	1,000	5362	Concrete	3,500		
7,375	45,153	14,000	5363	Signs	25,000		
4,414	7,271	1,000	5369	Other Street Supplies	40,000		
-	159	-	5417	HR/Other Employee Expenses	-		
66,206	18,813	141,900	5419	Other Professional Serv	100,000		
4,684	4,432	5,900	5421	Telephone/Data	5,900		
-	-	500	5424	Advertising	1,500		
546	-	100	5432	Meals	300		
-	-	100	5433	Mileage	300		
-	-	1,000	5439	Travel	3,500		
21,324	-	6,000	5445	Work Equipment	12,000		
6,040	7,353	9,000	5446	Software Licenses	16,000		
1,806	1,860	2,000	5449	Leases - Other	4,000		
2,478	3,306	3,500	5451	Natural Gas	4,400		
6,116	5,718	10,000	5453	Electricity	10,000		
4,667	80	3,000	5454	Solid Waste Disposal	1,500		
13,135	47,508	10,000	5471	Equipment Repair & Maint	15,000		
-	537	2,000	5474	Structures Repair & Maint	8,000		
2,478	8,649	19,000	5475	Vehicle Repair & Maint	19,000		
3,591	6,267	5,000	5476	Laundry	10,000		
5,961	34,754	1,600,000	5479	Other Repair & Maint	600,000		
17,150	7,757	15,000	5482	Tree Maintenance	15,000		
-	62	-	5491	Dues & Subscriptions	-		
1,583	2,257	10,000	5492	Registrations/Training	10,000		
4,447	478	2,000	5498	Permits/Fees	2,000		
274,172	307,103	1,963,950	Total - Materials & Services		1,047,100	-	-
Department: 631 - Maintenance							
Division: 4211 - Street Maintenance							
-	-	-	5649	Other Equipment	157,500	-	-
-	-	-	Total - Capital Outlay		157,500	-	-
1,147,510	1,255,343	3,145,620	Division Total: 4211 - Street Maintenance		2,512,980	-	-

Fund: 140 - Street Fund						
Department: 631 - Maintenance						
Division: 4299 - Street Admin						
5,768	6,790	7,000	5414	Accounting/Auditing	7,000	
-	33,046	-	5419	Other Professional Services	-	
21,620	21,630	28,140	5428	IT Support	45,110	
4,560	4,610	5,070	5448	Internal Rent	5,700	
-	-	600	5451	Natural Gas	600	
1,715	1,450	2,490	5453	Electricity	2,490	
242,423	232,543	250,000	5456	Street Lighting	250,000	
8,430	8,430	8,920	5461	Auto Insurance	7,740	
8,270	8,270	10,490	5463	Property/Earthquake Insurance	9,380	
40,630	40,630	19,410	5464	Workers' Comp	19,540	
10,060	10,060	11,760	5465	General Liability Insur	14,030	
679	823	2,880	5472	Buildings Repairs & Maint	10,000	
7,947	4,512	4,000	5482	Tree Maintenance	4,000	
-	-	15,000	5483	Sidewalks	15,000	
-	-	-	5500	Banking Fees & Charges	25,870	
352,103	372,793	365,760	Total - Materials & Services		416,460	- -
352,103	372,793	365,760	Division Total: 4299 - Street Admin		416,460	- -
Division: 9711 - Operating Transfer Out						
-	-	2,012,680	5811.363	Transfer to Street/Storm Cap Const Fd	-	
50,000	50,000	60,000	5811.591	Transfer to Equipment Replace	60,000	
-	10,820	11,820	5811.693	Transfer to Reserve for PERS	-	
50,000	60,820	2,084,500	Total - Transfers Out		60,000	- -
50,000	60,820	2,084,500	Division Total: 9711 - Operating Transfer Out		60,000	- -
1,549,612	1,688,956	5,595,880	Department Total: 631 - Maintenance		2,989,440	- -
Department: 661 - Garage						
Division: 1941 - Garage						
-	4	-	5419	Other Professional Services	-	
	4		Department Total: 661 - Garage			
Department: 901 - Ending Fund Balance						
Division: 9971 Equity						
-	-	2,473,650	5921	Contingency	4,175,770	
-	-	2,473,650	Department Total: 901 - Ending Fund Balance		4,175,770	- -
1,549,612	1,688,960	8,069,530	Expenditures Total		7,165,210	- -
5,116,712	6,134,288	-	Fund Net	Total: 140 - Street Fund	-	- -

GO Debt Service Fund – 250

Fund/Fund Number:
Department Director:

GO Debt Service Fund – 250
Tony Turley

Description of purpose/function of department

This fund records the payment of principal and interest on the City’s General Obligation bond originally issued for the construction of the Woodburn Police Facility in 2005. The bond was refinanced in FY 2017-18 to generate a \$250,000 interest savings and shorten the debt maturity to 2024, one year earlier than the original debt. For a detailed listing of the debt outstanding and annual debt service of the City, see Debt Overview on page 158.

Fund Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 250 - GO Debt Service Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
32,604	23,929	9,430	3081 Beginning Fund Balance	8,790		
32,604	23,929	9,430	Total - Fund Balance	8,790	-	-
562,403	580,274	600,070	3111 Property Tax - Current	616,000		
13,490	14,030	11,000	3112 Property Tax - Delinquent	14,000		
575,893	594,304	611,070	Total - Taxes	630,000	-	-
2,292	1,185	2,010	3611 Interest from Investments	3,310		
2,292	1,185	2,010	Total - Miscellaneous Revenue	3,310	-	-
610,789	619,418	622,510	Revenues Total	642,100	-	-
Department: 151 - Finance						
Division: 9111 - Debt Service						
<u>Expenditures</u>						
539,000	568,000	597,000	5711 Bond Principal, Police Refi 2017, Due 6/1/24	629,000		
47,860	36,650	25,510	5721 Bond Interest, Police Refi 2017, Due 6/1/24	13,100		
586,860	604,650	622,510	Total - Debt Service	642,100	-	-
586,860	604,650	622,510	Expenditures Total	642,100	-	-
23,929	14,769	-	Fund Net Total: 250 - GO Debt Service Fund	-	-	-

Revenue Sources and Other Discussion

This fund accounts for the debt service on the City’s 2017 General Obligation for Police Facility, which refinanced the 2005 GO Bonds. Property taxes and interest are the only sources of revenue. The amount of tax imposed for this fund is dependent on debt service levels and beginning fund balance.

Utility Funds

- ❖ Water Fund

- ❖ Sewer Fund

Water Fund – 470

Fund/Fund Number: Water Fund – 470
Department/Department Number: Water — 611
Department Director: Curtis Stultz

Description of purpose/function of department

The drinking water section provides administration, meter reading, operations and maintenance of the water treatment and distribution system. The section is responsible for all activities centered at the water treatment plants and throughout the water distribution system, and administers a Cross Connection Control and Backflow Prevention Program.

The City’s water source is ground water from the Troutdale Aquifer. There are seven active wells, which provide raw water to three water treatment plants for removal of iron, manganese, arsenic and radon. Secondary disinfection by the injection of chlorine into the water supply to form chloramines.

Each of the treatment plants have ground level storage of treated water and there is one elevated storage tank near Cleveland Street for a total storage volume of 5.45 million gallons of water.

There are approximately 114 miles of waterline of varying sizes, 1,225 fire hydrants and 7,542 water meters with automatic read meters.

Description of section, including number of personnel

There are 11.5 FTE within this department, including one new Assistant Public Works Director position. The Water Division Supervisor is responsible for the overall operation of the Water system. The department provides operations, maintenance, and clerical administrative support.

Description of FY 2022-23 accomplishments

- Completed Parr Rd. well piping to the treatment plant
- Completed water tower repainting and safety upgrades

Description of FY 2023-24 proposed focus/goals

- Complete the Well #15 and PLC programming for Parr Rd treatment plant
- Replace fire hydrants from old 2 port hydrants to modern 3 port
- Replace transmission line setup with elevated storage
- Pay off Water Revenue Refunding Bond Series 2018 and reduce interest payments by \$45-55,000

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2023-24 Projection	FY 2023-24 Goal
Meet federal drinking water requirements (shown in the annual drinking water report for the prior year)	Yes	Yes	Yes	Yes
Number of meters read	85,450	87,780	91,200	91,200
Number of water tests	1,440	1,525	1,600	1,625

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Water Fund						
Revenues						
2,446,737	2,495,793	3,276,130	Fund Balance	1,834,600	-	-
4,330,970	4,707,562	4,628,280	Charges for Goods and Services	5,097,450	-	-
80,811	96,237	100,860	Miscellaneous Revenue	118,000	-	-
6,858,518	7,299,592	8,005,270	Revenues Total	7,050,050	-	-
Expenditures						
1,574,854	1,533,505	1,922,100	Personnel Services	2,161,010	-	-
1,174,436	1,263,521	1,153,730	Materials & Services	1,417,180	-	-
-	-	-	Capital Outlay	43,000	-	-
1,563,435	1,228,597	1,529,200	Debt Service	2,272,000	-	-
50,000	66,770	2,025,200	Transfers Out	414,000	-	-
-	-	1,375,040	Contingencies and Reserve	742,860	-	-
4,362,725	4,092,393	8,005,270	Expenditures Total	7,050,050	-	-
2,495,793	3,207,199	-	Revenue Over (Under) Expenditures	-	-	-
10.5	10.5	10.5	Full-Time Equivalent (FTE)	11.5		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21	FY 2021-22	FY 2022-23	Account Description		FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Budget			Proposed	Approved	Adopted
Fund: 470 - Water Fund							
Department: 000 - Revenue							
<u>Revenues</u>							
2,446,737	2,495,793	3,276,130	3081	Beginning Fund Balance	1,834,600		
2,446,737	2,495,793	3,276,130	Total - Fund Balance		1,834,600	-	-
4,167,885	4,469,113	4,452,000	3434.101	Water Sales Revenue	4,926,750		
74,426	98,450	75,000	3434.102	New Services	75,000		
18,685	20,317	22,680	3434.103	Re-connection Fees	20,000		
2,590	2,275	4,000	3434.104	Vacations	2,200		
880	1,145	1,000	3434.106	NSF Check Fee	1,000		
2,224	39,242	5,000	3434.108	Bulk Water Sales	2,000		
587	365	500	3434.111	Collections	500		
63,692	76,655	68,100	3434.112	Late Fees	70,000		
4,330,970	4,707,562	4,628,280	Total - Charges for Goods and Services		5,097,450	-	-
24,401	5,137	31,750	3611	Interest from Investments	50,000		
50,802	60,181	60,000	3625	Facilities Rent	60,000		
-	18,400	2,000	3691	Sale of Surplus Property	2,000		
5,609	12,519	7,110	3699	Other Miscellaneous Income	6,000		
80,811	96,237	100,860	Total - Miscellaneous Revenue		118,000	-	-
6,858,518	7,299,592	8,005,270	Department Total: 000 - Revenue		7,050,050	-	-
6,858,518	7,299,592	8,005,270	Revenues Total		7,050,050	-	-

Revenue Sources and Other Discussion

The **Charges for Goods and Services** amount of \$5,097,450 includes fees collected for water provided to City residents and represent the major revenue source for the Water Fund.

For a detailed listing of debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 158.

The **Transfers Out** amount of \$414,000 includes the following transfers:

- \$60,000 to the Equipment Replacement Fund
- \$354,000 to Water Cap Const Fund for construction projects

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 167.

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 470 - Water Fund							
Department: 611 - Water							
Division: 6411 - Water Supply							
<u>Expenditures</u>							
975,829	963,283	1,161,740	5111	Regular Wages	1,329,090		
12,962	8,645	19,760	5112	Part-Time Wages	21,170		
20,520	22,676	18,760	5121	Overtime	19,260		
285	281	340	5211	OR Workers' Benefit	380		
73,524	72,692	91,370	5212	Social Security	105,420		
224,035	224,254	303,120	5213	Med & Dent Ins	308,900		
262,426	236,814	316,910	5214	Retirement	349,960		
2,848	2,138	1,780	5215	Long Term Disability Ins	2,190		
955	1,464	7,170	5216	Unemployment Insurance	17,790		
1,469	1,259	1,150	5217	Life Insurance	1,400		
-	-	-	5218	Paid Family Leave	5,450		
1,574,854	1,533,505	1,922,100	Total - Personnel Services		2,161,010	-	-
-	-	500	5315	Computer Supplies	500		
1,034	1,421	1,500	5319	Office Supplies	1,750		
14,139	21,153	20,000	5323	Fuel	20,000		
409	1,387	4,500	5324	Clothing	4,500		
5,141	1,340	3,000	5326	Safety/Medical	3,000		
70,328	97,483	85,000	5327	Chemicals	130,000		
-	3,469	2,500	5328	Lab Supplies	2,500		
3,161	10,519	3,200	5329	Other Supplies	3,200		
1,276	5,605	3,000	5338	Tools	3,000		
886	7,100	1,900	5339	Other Maintenance Supplies	2,000		
12,853	89,294	14,000	5379	Water/Sewer Supplies	20,000		
15,125	8,693	15,000	5379.001	Line Repair Supplies	20,000		
12,957	9,079	20,000	5379.002	Customer Service	20,000		
-	-	4,500	5379.003	Pump Supplies	4,500		
23,195	33,531	15,000	5379.004	Meter Parts	20,000		
1,448	415	2,500	5379.005	Protective Equipment	2,500		
122,566	35,086	16,000	5419	Other Professional Serv	16,000		
10,895	3,200	15,000	5419.501	Testing/Lab	20,000		
330	-	3,500	5419.707	Educ Outreach	3,500		
11,449	11,601	10,000	5421	Telephone/Data	10,000		
1,010	12	1,000	5422	Postage	1,000		
1,304	231	1,500	5445	Work Equipment	1,500		
12,033	20,101	10,000	5446	Software Licenses	20,000		
1,647	1,797	2,800	5451	Natural Gas	3,500		
240,385	239,414	213,200	5453	Electricity	325,000		
-	-	1,300	5454	Solid Waste Disposal	1,300		
12,511	8,775	10,500	5471	Equipment Repair & Maint	10,500		
4,367	9,460	3,000	5472	Buildings Repairs & Maint	3,000		
3,405	3,820	5,000	5475	Vehicle Repair & Maint	5,000		
162,584	163,461	150,000	5479	Other Repair & Maint	205,000		
2,249	1,975	2,400	5491	Dues & Subscriptions	2,400		
1,206	3,775	2,500	5492	Registrations/Training	3,500		
200	7,860	1,500	5498	Permits/Fees	1,500		
751,091	801,056	645,300	Total - Materials & Services		890,150	-	-
-	-	-	5642	Passenger Vehicles	43,000		
-	-	-	Total Capital Outlay		43,000		
2,325,945	2,334,561	2,567,400	Division Total: 6411 - Water Supply		3,094,160	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Division: 6499 - Water Administration				
4,622	4,505	20,010	5409.140	Garage Services	20,010		
4,120	4,850	5,000	5414	Accounting/Auditing	5,000		
-	1,503	15,000	5419	Other Professional Serv	15,000		
21,507	18,611	20,000	5422	Postage	20,000		
55,560	56,910	59,220	5428	IT Support	64,910		
1,781	-	-	5446	Software Licenses	-		
11,640	11,870	12,950	5448	Internal Rent	14,580		
220,481	240,255	234,340	5450	General Right of Way Charge	234,340		
(1,465)	184	7,000	5460	Property Tax Expense	7,000		
6,310	6,310	8,110	5461	Auto Insurance	7,440		
20,270	20,270	27,930	5463	Property/Earthquake Insurance	31,440		
21,410	21,410	15,550	5464	Workers' Comp	13,950		
13,520	13,520	16,790	5465	General Liability Insur	16,290		
4,142	2,875	5,530	5472	Buildings Repairs & Maint	5,530		
14,707	17,652	16,000	5493	Printing/Binding	16,000		
24,740	41,739	45,000	5500	Banking Fees & Charges	55,540		
423,345	462,465	508,430	Total - Materials & Services		527,030	-	-
1,402,000	1,104,000	1,442,000	5711	Principal, Series 2018 Bond due 12/1/23	2,260,000		
91,022	124,597	54,200	5721	Interest, Series 2018 Bond due 6/1/24	12,000		
70,413	-	33,000	5721	Interest, Series 2018 Bond due 12/1/2024	-		
1,563,435	1,228,597	1,529,200	Total - Debt Service		2,272,000	-	-
1,986,780	1,691,062	2,037,630	Division Total: 6499 - Water Administration		2,799,030	-	-
			Division: 9711 - Operating Transfer Out				
-	-	1,945,970	5811.466	Transfer to Water Cap Const	354,000		
50,000	50,000	60,000	5811.591	Transfer to Equipment Replace	60,000		
-	16,770	19,230	5811.693	Transfer to Reserve for PERS	-		
50,000	66,770	2,025,200	Total - Transfers Out		414,000	-	-
4,362,725	4,092,393	6,630,230	Department Total: 611 - Water		6,307,190	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Department: 901 - Ending Fund Balance			
			Division: 9971 - Equity			
-	-	153,800	5921 Contingency	181,060		
-	-	467,240	5981.005 Reserve for Future Years	561,800		
-	-	754,000	5981.007 Reserve for Debt Service	-		
-	-	1,375,040	Total - Contingencies and Unappropriated Balances	742,860	-	-
-	-	1,375,040	Division Total: 9971 - Equity	742,860	-	-
-	-	1,375,040	Department Total: 901 - Ending Fund Balance	742,860	-	-
4,362,725	4,092,393	8,005,270	Expenditures Total	7,050,050	-	-
2,495,793	3,207,199	-	Fund Net Total: 470 - Water Fund	-	-	-



Sewer Fund – 472

Fund/Fund Number: Sewer Fund – 472
Department/Department Number: Sewer – 621
Department Director: Curtis Stultz

Description of purpose/function of department

The Sewer Fund consists of the administration, operations, and maintenance of the Wastewater Treatment Plant (WWTP), the collection systems for both sanitary sewer and storm water, regional detention facilities and conveyance systems of Mill Creek, Senecal Creek and numerous tributaries.

Functions include the plant operations, natural treatment processes, reuse operations, biosolids operations, maintenance and operation of remote eight pump stations, pre-treatment program and laboratory services. The collection system functions include cleaning and maintenance of 93 miles of sanitary sewer pipes and 62.5 miles of storm sewer pipes and 1,466 manholes, reduction of infiltration/inflow practices as required by Department of Environmental Quality (DEQ) and storm water activities.

Description of section, including number of personnel

16 FTE within the Sewer Fund, including a Wastewater Section Manager responsible for overall WWTP operations, operations and maintenance personnel, and administrative support. One new Management Analyst position is added to provide financial and analytical support to the Public Works Department.

Description of FY 2022-23 Accomplishments

- Continued Facilities Master Plans for Wastewater and Storm Drainage data collection
- Upgraded eight RAS pumps with more efficient pumps saving energy
- Began community outreach and education
- Upgraded WWTP outside lights to LED fixtures, reducing energy

Description of FY 2023-24 Proposed Focus/Goals

- Assess collections system to support city growth, as required
- Data collections and inspections for Wastewater and Storm Drainage Master Plans
- Install VFDs on three Digester Mixing Pumps and two Mix Liquor Recycle pumps for better process control and energy savings
- Upgrade control panel for Stevens Lift Station and upgrade alarm and control panels at all stations
- Install UTV Analyzer to improve U.V systems energy usage
- Update Lab Lights to LED fixtures, saving energy

Performance Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY2023-24 Goal
Video inspect city sewer collection system, miles	15	6	10	10
High pressure clean city collection system, miles	15	16	10	10
Clean storm water system, lineal feet	30,000	80,000	20,000	30,000
Million gallons of wastewater treated daily (*Average)	*3.0	*3.0	*3.0	*3.0
Lab tests performed weekly (or annually)	45 Weekly	40 Weekly	50 Weekly	50 Weekly

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Sewer Fund						
Revenues						
8,003,378	11,206,994	7,522,950	Fund Balance	15,161,480	-	-
8,410,701	9,383,490	9,010,800	Charges for Goods and Services	9,527,500	-	-
41,535	26,153	62,500	Miscellaneous Revenue	195,500	-	-
11,947,440	-	-	Transfers In	-	-	-
28,403,054	20,616,637	16,596,250	Revenues Total	24,884,480	-	-
Expenditures						
1,882,997	1,966,087	2,617,880	Personnel Services	3,002,060	-	-
2,089,977	2,253,457	2,307,900	Materials & Services	2,504,290	-	-
12,117,404	266,113	-	Debt Service	-	-	-
1,105,683	2,304,055	7,170,670	Transfers Out	2,185,000	-	-
-	-	4,499,800	Contingencies and Reserve	17,193,130	-	-
17,196,060	6,789,712	16,596,250	Expenditures Total	24,884,480	-	-
11,206,994	13,826,925	-	Revenue Over (Under) Expenditures	-	-	-
14.0	16.0	16.0	Full-Time Equivalent (FTE)	16.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

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.

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 158.

The **Transfers Out** amount of \$2,185,000 includes:

- \$60,000 to the Equipment Replacement Fund
- \$90,000 to the Street Fund for street sweeping costs
- \$2,035,000 to Sewer Cap Construction Fund for the following projects:
 - Pump Station Upgrades (CDSW1414), \$100,000
 - Sanitary Sewer Collection System Piping replacement (CDSW1488), \$460,000
 - Digester – Brick Veneer Repair (CISW1544), \$50,000
 - I-5 Pump Station (CDSW1547), \$25,000
 - Popular Tree Expansion & Irrigation Restoration (CDSW1592), \$300,000
 - North Sanitary Sewer Trunk Line (CISW1620), \$600,000
 - Fifth Street Sewer – Harrison to Garfield (CISW1594), \$30,000
 - Young Street Pipeline Project (CISW1469), \$50,000
 - Vanderbeck Pump Station Upgrades (CISW1622), \$200,000
 - Woodland/Hwy219 Sewer Repair at NE Quadrant (CISW1623), \$30,000
 - Engineering design work for Unspecified Sewer Projects, \$100,000
 - TMDL Projects, \$20,000
 - Cleveland Street design work, \$20,000
 - Corby Street design work, \$50,000

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 167.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 472 - Sewer Fund Department: 000 - Revenue <u>Revenues</u>							
8,003,378	11,206,994	7,522,950	3081	Beginning Fund Balance	15,161,480		
8,003,378	11,206,994	7,522,950	Total - Fund Balance		15,161,480	-	-
73,208	76,655	70,000	3434.112	Late Fees	77,000		
8,217,384	9,156,861	8,820,000	3435.101	Sewer System Revenue	9,350,000		
119,522	149,609	120,000	3435.103	Septage Dumping	100,000		
587	365	800	3435.111	Collections	500		
8,410,701	9,383,490	9,010,800	Total - Charges for Goods and Services		9,527,500	-	-
36,657	15,340	60,000	3611	Interest from Investments	190,000		
-	510	-	3691	Sale of Surplus Property	-		
562	10,304	2,500	3699	Other Miscellaneous Income	1,500		
4,316	-	-	3699.472	PGE Energy Partner Program (WWTP)	4,000		
41,535	26,153	62,500	Total - Miscellaneous Revenue		195,500	-	-
11,947,440	-	-	3971.465	Transfer From Sewer Construction	-	-	-
11,947,440	-	-	Total - Transfers In		-	-	-
28,403,054	20,616,637	16,596,250	Department Total: 000 - Revenue		24,884,480	-	-
28,403,054	20,616,637	16,596,250	Revenues Total		24,884,480	-	-

Budget Detail

Actual	Actual	Budget	Account Description		Proposed	Approved	Adopted
Fund: 472 - Sewer Fund							
Department: 621 - Sewer							
Division: 6511 - WWTP Operation							
<u>Expenditures</u>							
980,218	1,070,631	1,401,450	5111	Regular Wages	1,638,390		
20,843	21,054	14,780	5112	Part-Time Wages	14,070		
18,477	34,382	30,840	5121	Overtime	31,700		
278	296	420	5211	OR Workers' Benefit	460		
74,737	82,654	110,010	5212	Social Security	129,420		
211,945	231,481	372,250	5213	Med & Dent Ins	395,090		
268,073	262,965	365,180	5214	Retirement	429,430		
2,938	2,382	2,360	5215	Long Term Disability Ins	2,680		
967	1,647	8,600	5216	Unemployment Insurance	21,870		
1,510	1,388	1,500	5217	Life Insurance	1,760		
-	-	-	5218	Paid Family Leave Insurance	6,740		
1,579,985	1,708,879	2,307,390	Total - Personnel Services		2,671,610	-	-
-	-	1,000	5315	Computer Supplies	1,000		
5,555	2,277	2,000	5319	Office Supplies	2,000		
1,739	-	1,200	5322	Lubricants	1,200		
16,402	10,186	14,000	5323	Fuel	30,500		
1,104	626	4,000	5324	Clothing	4,000		
3,458	6,055	7,000	5326	Safety/Medical	7,000		
15,150	29,144	12,000	5327	Chemicals	30,000		
11,139	19,782	24,000	5328	Lab Supplies	24,000		
3,889	2,802	2,000	5329	Other Supplies	2,000		
11,449	892	14,500	5335	Electrical Supplies	14,500		
11,226	11,681	11,000	5336	HVAC	11,000		
2,076	6,368	2,000	5338	Tools	2,000		
682	4,083	2,000	5352	Protective Clothing	2,500		
-	20,963	-	5379	Water/Sewer Supplies	-		
7,909	11,584	12,000	5384	Trees	12,000		
-	-	5,000	5411	Engineering & Architect	5,000		
29,447	11,213	25,000	5419	Other Professional Serv	25,000		
20,604	42,339	21,000	5419.501	Testing/Lab	26,000		
-	-	2,500	5419.707	Educ Outreach	2,500		
11,437	14,983	16,000	5421	Telephone/Data	16,000		
440	209	800	5422	Postage	800		
253	130	5,000	5429	Other Communication Serv	5,000		
-	52	100	5432	Meals	500		
-	831	200	5433	Mileage	500		
-	276	500	5439	Travel	1,500		
-	-	2,000	5443	Office Equipment	3,000		
3,927	7,474	6,000	5446	Software Licenses	10,000		
15,086	7,484	15,000	5449	Leases - Other	19,000		
31,434	34,231	30,000	5451	Natural Gas	38,000		
391,328	374,401	336,000	5453	Electricity	395,000		
2,270	3,173	9,500	5454	Solid Waste Disposal	2,500		
154,903	111,152	110,000	5471	Equipment Repair & Maint	125,000		
16,971	41,621	10,000	5472	Buildings Repairs & Maint	15,000		
1,386	2,921	10,000	5475	Vehicle Repair & Maint	12,000		
11,533	9,958	19,000	5476	Laundry	19,000		
6,025	3,177	5,000	5477	Instrumentation & Calibra	5,000		
445,248	523,562	550,000	5479	Other Repair & Maint	550,000		
5,673	5,836	5,000	5492	Registrations/Training	5,000		
-	132	-	5493	Printing/Binding	-		
45,651	30,623	30,000	5498	Permits/Fees	35,000		
1,285,393	1,352,219	1,322,300	Total - Materials & Services		1,460,000	-	-
-	-	-	5639	Other Improvements	-	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 472 - Sewer Fund						
Department: 621 - Sewer						
Division: 6599 - Sewer Administration						
<u>Expenditures</u>						
4,430	5,554	20,610	5409.140 Garage Services	20,610		
13,596	16,005	16,500	5414 Accounting/Auditing	16,500		
-	-	3,500	5419 Other Professional Serv	3,500		
-	14,384	15,000	5419.003 US Gauging Station Fees	15,000		
18,293	13,220	20,000	5422 Postage	20,000		
72,980	74,760	82,320	5428 IT Support	91,320		
1,781	-	2,000	5446 Software Licenses	2,000		
21,700	22,210	24,150	5448 Internal Rent	27,180		
-	6,859	9,000	5449 Other Leases	20,000		
416,780	472,702	454,420	5450 General Right of Way Charge	454,420		
6,110	6,110	6,270	5461 Auto Insurance	5,450		
38,060	38,060	49,420	5463 Property/Earthquake Insurance	48,720		
33,280	33,280	28,930	5464 Workers' Comp	27,290		
18,610	18,610	21,450	5465 General Liability Insur	19,870		
-	-	400	5472 Buildings Repairs & Maint	400		
-	-	3,000	5481 Utility Assistance Program	3,000		
14,632	17,652	20,000	5493 Printing/Binding	20,000		
29,163	48,372	48,000	5500 Banking Fees & Charges	65,480		
689,415	787,778	824,970	Total - Materials & Services	860,740	-	-
11,074,542	-	-	5711 Bond Principal, Rev Series 2011A	-	-	-
1,042,861	266,113	-	5721 Bond Interest, Rev Series 2011A	-	-	-
12,117,404	266,113	-	Total - Debt Service	-	-	-
12,806,819	1,053,890	824,970	Division Total: 6599 - Sewer Administration	860,740	-	-
Division: 9711 - Operating Transfer Out						
90,000	90,000	90,000	5811.140 Transfer to Street	90,000		
965,683	2,139,475	6,994,490	5811.465 Transfer to Sewer Cap Const	2,035,000		
50,000	50,000	60,000	5811.591 Transfer to Equipment Replace	60,000		
-	24,580	26,180	5811.693 Transfer to Reserve for PERS	-		
1,105,683	2,304,055	7,170,670	Total - Transfers Out	2,185,000	-	-
16,777,880	6,419,044	11,625,330	Department Total: 621 - Sewer	7,177,350	-	-

Actual	Actual	Budget	Account Description		Proposed	Approved	Adopted
Fund: 472 - Sewer Fund							
Department: 631 - Maintenance							
Division: 6521 - Sewer Line Maint							
<u>Expenditures</u>							
112,535	104,738	117,660	5111	Regular Wages	121,140		
4,928	3,318	-	5121	Overtime	-		
32	30	40	5211	OR Workers' Benefit	40		
8,628	8,035	9,000	5212	Social Security	9,270		
23,214	17,087	27,140	5213	Med & Dent Ins	31,650		
27,680	21,531	25,570	5214	Retirement	27,470		
320	233	210	5215	Long Term Disability Ins	110		
113	166	710	5216	Unemployment Insurance	1,580		
165	138	150	5217	Life Insurance	70		
-	-	-	5218	Paid Family Leave Insurance	480		
177,614	155,276	180,480	Total - Personnel Services		191,810	-	-
130	399	400	5319	Office Supplies	400		
-	-	300	5321	Cleaning Supplies	300		
746	5,267	10,000	5323	Fuel	12,000		
206	2,362	1,000	5324	Clothing	2,000		
2,400	3,254	2,000	5326	Safety/Medical	2,000		
8,719	1,876	5,000	5329	Other Supplies	5,000		
1,414	2,127	2,050	5338	Tools	2,050		
280	-	1,400	5352	Protective Clothing	1,400		
962	1,571	8,000	5409.140	Garage Services	10,000		
718	2,378	900	5419	Other Professional Serv	900		
561	559	1,800	5421	Telephone/Data	1,800		
156	44	-	5422	Postage	-		
1,614	7,462	500	5445	Work Equipment	500		
2,150	-	9,200	5446	Software Licenses	12,000		
24,643	15,537	10,000	5471	Equipment Repair & Maint	15,000		
2,997	8,727	3,000	5475	Vehicle Repair & Maint	4,000		
3,841	7,671	2,200	5476	Laundry	3,000		
40,172	27,872	50,000	5479	Other Repair & Maint	50,000		
855	417	1,500	5492	Registrations/Training	1,500		
92,563	87,522	109,250	Total - Materials & Services		123,850	-	-
270,177	242,798	289,730	Department Total: 631 - Maintenance		315,660	-	-

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Actual	Actual	Budget	Account Description		Proposed	Approved	Adopted
Fund: 472 - Sewer Fund							
Department: 641 - Surface Water/Collections							
Division: 6611 - Surface Water Collection							
<u>Expenditures</u>							
77,708	68,451	81,710	5111	Regular Wages	85,020		
2,662	1,752	-	5121	Overtime	-		
23	21	30	5211	OR Workers' Benefit	30		
5,886	5,209	6,270	5212	Social Security	6,510		
19,047	12,654	23,260	5213	Med & Dent Ins	26,050		
19,660	13,486	18,000	5214	Retirement	19,520		
221	157	150	5215	Long Term Disability Ins	50		
77	108	490	5216	Unemployment Insurance	1,100		
114	93	100	5217	Life Insurance	20		
-	-	-	5218	Paid Family Leave Insurance	340		
125,397	101,932	130,010	Total - Personnel Services		138,640	-	-
-	-	4,000	5323	Fuel	4,500		
715	155	1,200	5326	Safety/Medical	1,200		
2,246	-	2,500	5329	Other Supplies	2,500		
531	-	1,000	5338	Tools	1,000		
-	-	1,000	5352	Protective Clothing	1,000		
718	930	1,200	5419	Other Professional Serv	1,200		
1,377	559	1,500	5421	Telephone/Data	1,500		
17,020	21,630	31,080	5428	IT Support	34,200		
-	-	600	5454	Solid Waste Disposal	600		
-	2,663	3,000	5471	Equipment Repair & Maint	5,000		
-	-	2,300	5475	Vehicle Repair & Maint	5,000		
-	-	500	5476	Laundry	500		
-	-	1,500	5492	Registrations/Training	1,500		
22,606	25,938	51,380	Total - Materials & Services		59,700	-	-
148,004	127,869	181,390	Division Total: 6611 - Surface Water Collection		198,340	-	-
148,004	127,869	181,390	Department Total: 641 - Surface Water/Collections		198,340	-	-
Department: 901 - Ending Fund Balance							
Division: 9971 - Equity							
-	-	246,290	5921	Contingency	1,000,000		
-	-	4,253,510	5981.005	Reserve for Future Years	16,193,130		
-	-	-	5981.007	Reserve for Debt Service	-	-	-
-	-	4,499,800	Division Total: 9971 - Equity		17,193,130	-	-
-	-	4,499,800	Department Total: 901 - Ending Fund Balance		17,193,130	-	-
17,196,060	6,789,712	16,596,250	Expenditures Total		24,884,480	-	-
11,206,994	13,826,925	-	Fund Net	Total: 472 Sewer Fund	-	-	-

Capital Construction Funds

- ❖ General Cap Const Fund
- ❖ Street & Storm Cap Const Fund
- ❖ Sewer Cap Const Fund
- ❖ Water Cap Const Fund

General Cap Const Fund – 358

Fund/Fund Number:	General Cap Const Fund – 358
Department/Department Number:	City Administrator—121
Division/Division Number:	Construction – 9531
Department Director:	Jim Row

Purpose of Fund

The General Cap Const Fund is for General Fund capital projects, for which no dedicated funding source exists. No personnel costs are associated with this fund.

General Cap Construction Fund Projects (358): The Police Department requires upgrades to the radio channel system due to reception issues when located in rural areas. Legion Park improvements will be completed this fiscal year. Multiple trail and parks projects will begin this year, including the Mill Creek Greenway Trail and Boones Crossing Park. Additional improvements include a new picnic shelter for Burlingham Park and Centennial Park’s Dog Park. Architectural design work that was suspended in late 2020 will continue on the new community center project.

Description of FY 2022-23 projects

- Continued Legion Park Improvement Project
- Completed Library HVAC/Chiller replacement

Description of FY 2023-24 projects

Project Name	Project Number	Amount	First Year Budgeted
Police Radio Channel System Upgrade	CEGF1554	\$143,710	FY 2018-19
Police Department Office Remodel		\$46,250	FY 2022-23
Legion Park Improvement	CPGF1634	\$500,000	FY 2021-22
Library Water Vault		\$15,000	FY2023-24
Burlingham Park Improvement Planning		\$10,000	FY2023-24
Burlingham Park Picnic Shelter Rebuild		\$65,000	FY2023-24
Boones Crossing Park Development		\$450,000	FY2023-24
Centennial Park – Dog Park Improvements		\$125,000	FY2023-24
Mill Creek Greenway Trail Development		\$850,000	FY2023-24
New Woodburn Community Center Design		1,000,000	FY2023-24
TOTAL		\$3,204,960	

See Capital Construction Projects beginning on page 168 for information on all budgeted capital projects.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 358 - General Cap Const Fund Department: 000 - Revenue <u>Revenues</u>							
255,105	225,299	884,760	3081	Beginning Fund Balance	148,490		
255,105	225,299	884,760	Total - Fund Balance		148,490	-	-
1,844,686	1,022,994	-	3341	State Grants	1,750,000	-	-
-	-	-	3351	Grants	-	-	-
1,844,686	1,022,994	-	Total - Intergovernmental		1,750,000	-	-
(97)	-	-	3611	Interest from Investments	-	-	-
-	37,474	-	3699	Other Miscellaneous Income	-	-	-
(97)	37,474	-	Total - Miscellaneous Revenue		-	-	-
-	124,660	561,210	3971.001	Transfer From General Fund	66,470		
-	750,000	-	3971.136	Transfer from Amercian Rescue Plan Fund	161,250		
-	500,000	1,827,740	3971.364	Transfer From Parks SDC	1,028,750		
-	-	-	3971.376	Transfer from Street SDC	50,000	-	-
-	1,374,660	2,388,950	Total - Transfers In		1,306,470	-	-
2,099,694	2,660,427	3,273,710	Revenues Total		3,204,960	-	-
Department: 121 - Administration Division: 9531 - Construction <u>Expenditures</u>							
-	111,181	-	5623.046	Pool Projects	-	-	-
1,872,796	13,968	405,000	5629	Buildings	1,046,250		
-	2,626,665	2,725,000	5637	Parks	2,000,000		
1,600	28,130	143,710	5639	Other Improvements	158,710		
1,874,396	2,779,944	3,273,710	Total - Capital Outlay		3,204,960	-	-
1,874,396	2,779,944	3,273,710	Expenditures Total		3,204,960	-	-
225,299	(119,517)	-	Fund Net	Total: 358 - General Cap Const Fund	-	-	-

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 are project specific, as funding allows.

Street & Storm Cap Const Fund – 363

Fund/Fund Number:	Street & Storm Cap Const Fund – 363
Department/Department Number:	Maintenance – 631
Division/Division Number:	Construction – 9531
Department Director:	Curtis Stultz

Purpose of fund

The purpose of this fund is for tracking street capital improvement projects, which include sidewalks and streets or storm projects. No personnel service costs are associated with this fund.

Description of FY 2022-23 projects

- West Hayes Street improvements
- Safety Sidewalk

Description of FY 2023-24 projects

Project Name	Project Number	Amount	First Year Budgeted
West Hayes Street Improvement – Settlemier to Cascade	CIST1486	\$100,000	FY 2016-17
Safety Sidewalk & ADA Construction	CIST1165	\$75,000	FY2021-22
Student Pedestrian Improvements		\$500,000	FY2023-24
Harvard/Evergreen Intersection		\$25,000	FY2023-24
Hayes/Evergreen Intersection		\$25,000	FY2023-24
Stacy Allison/Evergreen Intersection		\$25,000	FY2023-24
Evergreen Road to Stacy Allison Way		\$25,000	FY2023-24
Stacy Allison/Industrial Extension		\$25,000	FY2023-24
5 th St. Storm Replacement		\$30,000	FY2018-19
4 th St. Storm Rehabilitation		\$30,000	FY2018-19
TMDL projects		\$20,000	FY2021-22
TOTAL		\$880,000	

See Capital Construction Projects beginning on page 168 for more information on all budgeted capital projects.

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, which will only be made as work is completed.

Intergovernmental revenue includes Department of Transportation’s Safe Routes to School Program funding for student pedestrian improvements.

Transfers In: \$237,320 for Capital Outlay projects includes:

- Transfer from Transportation SDC Fund (376) of \$170,000 for W. Hayes St. Improvements and intersection projects’ design work.
- Transfer from Storm SDC Fund (377) of \$67,320 for West Hayes St. improvements, intersection projects’ design work, the 5th St. storm replacement, and the 4th St. storm rehabilitation

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 167.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 363 - Street & Storm Cap Const Fund Department: 000 - Revenue							
<u>Revenues</u>							
785,440	597,315	374,320	3081	Beginning Fund Balance	140,680		
785,440	597,315	374,320	Total - Fund Balance		140,680	-	-
-	-	800,000	3333.001	DoT Fund Exchange	-		
-	-		3341	State Grants	500,000	-	-
-	-	800,000	Total - Intergovernmental		500,000	-	-
3,756	754	8,000	3611	Interest from Investments	2,000		
50,000	278,651	-	3678	Developer Contributions	-	-	-
53,756	279,405	8,000	Total - Miscellaneous Revenue		2,000	-	-
-	-	2,012,680	3971.14	Transfer From Street	-		
-	-	1,000,000	3971.376	Transfer From Street SDC	170,000		
-	-	350,000	3971.377	Transfer From Storm SDC	67,320		
-	-	3,362,680	Total - Transfers In		237,320	-	-
839,196	876,720	4,545,000	Revenues Total		880,000	-	-
Department: 631 - Maintenance Division: 9531 - Construction							
<u>Expenditures</u>							
241,881	325,126	3,800,000	5631	Streets/Alleys/Sidewalks	800,000		
-	110,565	745,000	5636	Storm Drains	80,000		
241,881	435,690	4,545,000	Total - Capital Outlay		880,000	-	-
241,881	435,690	4,545,000	Expenditures Total		880,000	-	-
597,315	441,030	-	Fund Net Total: 363 - Street & Storm Cap Const Fund		-	-	-

Sewer Cap Const Fund – 465

Fund/Fund Number:	Sewer Cap Const Fund — 465
Department/Department Number:	Sewer – 621
Division/Division Number:	Construction – 9531
Department Director:	Curtis Stultz

Purpose of fund

The purpose of this fund is for major capital improvements to the City’s Wastewater Treatment Plant (WWTP) and sewer collection systems. No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- Continued maintenance activities
- I-5 Pump Station
- Front St. & Young St. pipelines

Description of FY 2023-24 projects

Project Name	Project Number	Amount	First Year Budgeted
Pump Station Upgrades	CDSW1414	\$100,000	FY 2013-14
Sanitary Sewer collection system piping replacement	CDSW1488	\$460,000	FY 2018-19
Digester – Brick Veneer repair	CISW1544	\$50,000	FY 2018-19
I-5 Pump Station & I-5 Force Main Project	CDSW1547	\$25,000	FY 2018-19
Poplar Tree Expansion & Irrigation Restoration	CDSW1592	\$300,000	FY 2021-22
North Sanitary Sewer Trunk Line	CISW1620	\$700,000	FY 2021-22
Fifth Street Sewer – Harrison to Garfield	CISW1594	\$30,000	FY 2020-21
Wastewater Facilities Master Plan Update & Rate Study	EASW1619	\$450,000	FY2021-22
Young Street Pipeline Project	CISW1469	\$50,000	FY 2021-22
Vanderbeck Pump Station Upgrades	CISW1622	\$200,000	FY 2021-22
Woodland/Hwy219 Sewer Repair at NE Quadrant	CISW1623	\$30,000	FY 2021-22
Design Work, unspecified sewer cap construct. projects		\$100,000	FY2023-24
Corby Street		\$50,000	FY2023-24
Cleveland Street (north side of railroad)		\$20,000	FY2023-24
TMDL Projects		\$20,000	FY2023-24
TOTAL		\$2,135,000	

See Capital Construction Projects beginning on page 168 for information on all budgeted capital projects.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 465 - Sewer Cap Const Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
11,831,178	1,251	-	3081 Beginning Fund Balance	-	-	-
11,831,178	1,251	-	Total - Fund Balance	-	-	-
2,513	-	-	3435.102 Service Chg-95-6 Increase	-	-	-
40,114	-	-	3611 Interest from Investments	-	-	-
42,627	-	-	Total - Miscellaneous Revenue	-	-	-
965,683	2,139,475	6,994,490	3971.472 Transfer From Sewer	2,035,000		
180,012	1,489,430	4,465,510	3971.475 Transfer From Sewer SDC	100,000		
1,145,696	3,628,905	11,460,000	Total - Transfers In	2,135,000	-	-
13,019,500	3,630,156	11,460,000	Revenues Total	2,135,000	-	-
Fund: 465 - Sewer Cap Const Fund						
Department: 621 - Sewer						
Division: 9511 - Design Engineering						
<u>Expenditures</u>						
-	-	-	5635 Sewer	100,000		
-	-	-	Total - Capital Outlay	100,000	-	-
Fund: 465 - Sewer Cap Const Fund						
Department: 621 - Sewer						
Division: 9531 - Construction						
<u>Expenditures</u>						
1,070,809	3,687,265	11,460,000	5635 Sewer	2,035,000		
1,070,809	3,687,265	11,460,000	Total - Capital Outlay	2,035,000	-	-
Division: 9711 - Operating Transfers Out						
11,947,440	-	-	5811.472 Transfer to Sewer Fund	-	-	-
11,947,440	-	-	Total - Transfers Out	-	-	-
13,018,249	3,687,265	11,460,000	Expenditures Total	2,135,000	-	-
1,251	(57,109)	-	Fund Net Total: 465 - Sewer Cap Const Fund	-	-	-

Revenue Sources and Other Discussion

The Transfers In of \$2,135,000 is for the following projects:

- Transfer of \$100,000 from the Sewer SDC Fund for North Sanitary Sewer Trunk Line
- Transfer of \$2,035,000 from the Sewer Fund for sewer improvements

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 167.

Water Cap Const Fund – 466

Fund/Fund Number:	Water Cap Const Fund — 465
Department/Department Number:	Water – 611
Division/Division Number:	Construction – 9531
Department Director:	Curtis Stultz

Purpose of fund

The purpose of this fund is to support major capital improvements to the City’s water treatment plants and drinking water distribution system. The City is planning to assist Portland General Electric with the purchase of land owned by ODOT in the southwest corner of the city. As a result of the land purchase and subsequent sale, the City plans to obtain a utility easement on a portion of the property. The amount budgeted for the land purchase and sale is \$800,000, with an easement purchase of \$100,000.

No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- Repainted elevated water storage tank
- Parr Rd. Treatment Plant piping and well
- Replaced transmission lines – Boones Ferry to Cleveland

Description of FY 2023-24 projects

Project Name	Project Number	Amount	First Year Budgeted
Inspection- Repaint Elevated Storage Tank	CIWA1545	\$20,000	FY 2018-19
Parr Road Treatment Plant – New Well & Raw Waterline Piping	CDWA1546	\$100,000	FY 2018-19
I-5 Waterline Crossing to serve SWIR Area	CAWA1626	\$25,000	FY 2021-22
Auxiliary Power to Wells	CIWA1595	\$75,000	FY 2020-21
Replace Transmission Lines- Boones Ferry to Cleveland	CIWA1658	\$100,000	FY 2022-23
Water Main Replacement – Columbia Dr.		\$50,000	FY 2023-24
Water Main Replacement – Santiam Dr.		\$25,000	FY 2023-24
Water Main Replacement – S. Cascade Dr.		\$25,000	FY 2023-24
New Well –I-5		\$300,000	FY 2023-24
Fire Flow Improvements		\$336,800	FY 2018-19
Design Engineering for Unspecified Projects		\$50,000	FY 2023-24
Land Acquisition, PGE		\$800,000	FY 2023-24
Easement, PGE		\$100,000	FY 2023-24
TOTAL		\$2,006,800	FY 2023-24

See Capital Construction Projects beginning on page 168 for information on all budgeted capital projects.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 466 Water Cap Const Fund Department: 000 - Revenue <u>Revenues</u>							
1,666,621	900,226	426,030	3081	Beginning Fund Balance	719,800		
1,666,621	900,226	426,030	Total - Fund Balance		719,800	-	-
13,908	2,105	8,000	3611	Interest from Investments	8,000		
-	-	-	3691	Sale of Surplus Property	800,000		
13,908	2,105	8,000	Total - Miscellaneous Revenue		808,000	-	-
-	-	1,945,970	3971.470	Transfer from Water	354,000		
-	-	3,000,000	3971.474	Transfer from Water SDC	125,000		
-	-	4,945,970	Total - Transfers In		479,000	-	-
1,680,529	902,331	5,380,000	Revenue Totals		2,006,800	-	-
Department: 611 - Water Division: 9511 - Design Engineering <u>Expenditures</u>							
-	164	-	5634	Water - Capital	50,000		
-	164	-	Total - Capital Outlay		50,000	-	-
Department: 611 - Water Division: 9521 - Right of Way <u>Expenditures</u>							
-	-	-	5611	Land	900,000		
-	-	-	Total - Capital Outlay		900,000	-	-
Department: 611 - Water Division: 9531 - Construction <u>Expenditures</u>							
-	500	-	5419	Other Professional Serv	-		
-	500	-	Total - Materials & Services		-	-	-
780,303	180,011	5,380,000	5634	Water - Capital	1,056,800		
780,303	180,011	5,380,000	Total - Capital Outlay		1,056,800	-	-
780,303	180,675	5,380,000	Expenditures Total		2,006,800	-	-
900,226	721,656	-	Fund Net	Total: 466 - Water Cap Const Fund	-	-	-

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 and interest from the fund cash balance.

Transfers In of \$125,000 from Water SDC Fund is for capacity improvements for Parr Road Treatment plant and the I-5 Waterline crossing to serve SWIR Area. The \$354,000 from Water Fund is to fund the remaining proposed projects for the fiscal year.

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 167.



Special Revenue Funds

- ❖ Building Inspection Fund
- ❖ Asset Forfeiture
- ❖ American Rescue Plan Fund
- ❖ Housing Rehabilitation Fund
- ❖ Special Assessment Fund
- ❖ Parks SDC Fund
- ❖ Transportation SDC Fund
- ❖ Storm SDC Fund
- ❖ Water SDC Fund
- ❖ Sewer SDC Fund

Building Inspection Fund - 123

Fund/Fund Number:	Building Inspection Fund — 123
Department/Department Number:	Building — 521
Division/Division Number:	Building Inspection – 2241
Department Director:	Chris Kerr

Description of the major functions the Building Division provides

The Building Department, as part of the Community Development Department, provides permitting, plan review and inspection services to the Woodburn Community. Building Department staff partners with the Planning, Public Works, and Woodburn Fire Department to effectively coordinate and process building applications, plan reviews and permits. The Department also provides on-site inspection services as part of the permitting process to ensure safe and sustainable building practices as required by the State of Oregon Building Codes. As a service to the Woodburn School District and the State of Oregon, the Building Department collects and administers the Construction Excise Tax and the State Surcharge Tax to all applicable permits. Monthly and quarterly reports are assembled and presented to the City Council and the State of Oregon for monitoring of permit activity.

Description of department, including number of personnel

The Building Department's personnel budget consists of a Building Official, 3.0 Building Inspector/Plans Examiner (I, II, and III) positions, 2.0 Permit Technicians, a .5 Plans Examiner, for a total of 6.5 FTE. The Building Department continues to experience record growth; starting in 2019 with single family dwellings, accelerated multifamily growth in 2021, and an overall growth in commercial and industrial projects. The department continues to provide uninterrupted building development services during increased activity.

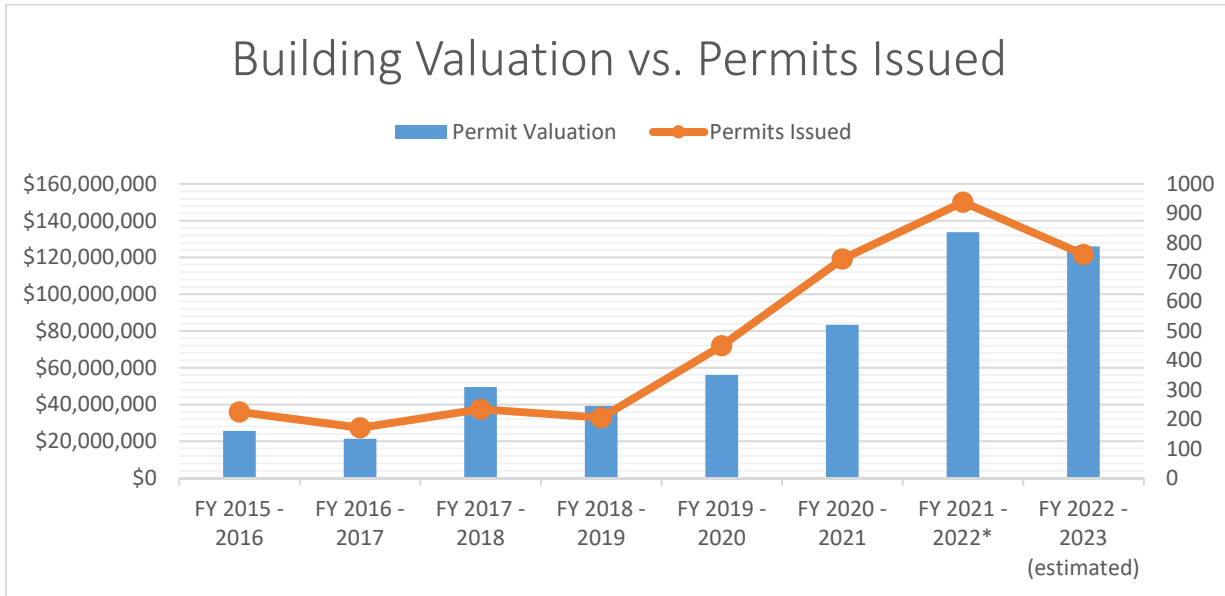
Description of FY 2022-23 Accomplishments

- Presented Building Safety Month to council and proclamation approved for the May 2022 theme, "Safety for All Building Codes in Action". The Building Department held a campaign to observe national Building Safety month, encouraging the community to raise awareness about the importance of building safety with different safety topics each week. Through the Building Department website and the library, adults and kids were able to engage in building safety activities.
- Developed and adopted a process for issuing and tracking demolition permits, for safe deconstruction of buildings and proper disconnection of public utilities within City limits.
- Continue coordination with Clair Company, Inc. for continued plan review services of the 3.8 million square foot Amazon, e-distribution facility.
- Adoption of the new 2022 Oregon Structural Specialty Code (OSSC), 2021 Oregon Energy Efficiency Specialty Code (OEESC), and the 2022 Oregon Mechanical Specialty Code (OMSC) by the mandatory State adoption date of April 1, 2023.
- Provide continuing education and training for all building inspection and plan review staff, who are State certified in the Oregon Structural Specialty Code and the Mechanical Specialty Code.

Description of FY 2023-24 Proposed Focus/Goals

- Successfully maintain and manage the increase and growth in building permits, plan review, and inspections while continuing to offer quality customer service; continues to be the primary focus of the department. The Building Department expects permit numbers to increase as development continues.
- Provide continuing education and training to keep permitting, inspection, and plan review staff up to date on required certifications as well as industry changes.

- Upgrade one inspection vehicle to better traverse commercial construction jobsites.
- Remodel the City Hall Basement to better accommodate building inspection and plan review staff.
- Develop and implement a process for on-line, paperless plan review that integrates with the current permitting system, and provide digital plan review training for staff.
- Increase building staff, with a full-time position, to properly archive permit/ plan review files and support increased building activity.



Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Building Inspection Fund						
Revenues						
1,169,985	1,446,429	6,278,000	Fund Balance	7,474,300	-	-
997,888	8,938,603	2,259,380	Licenses and Permits	2,261,380	-	-
771,225	1,625,523	1,661,000	Intergovernmental	1,161,000	-	-
11,598	5,925	13,000	Miscellaneous Revenue	61,000	-	-
2,950,696	12,016,480	10,211,380	Revenues Total	10,957,680	-	-
Expenditures						
552,552	663,462	883,780	Personnel Services	1,019,290	-	-
951,716	4,878,402	2,247,070	Materials & Services	1,420,070	-	-
-	-	33,000	Capital Outlay	340,000	-	-
-	7,770	8,840	Transfers Out	-	-	-
-	-	7,038,690	Contingencies and Reserve	8,178,320	-	-
1,504,267	5,549,634	10,211,380	Expenditures Total	10,957,680	-	-
1,446,429	6,466,845	-	Revenue Over (Under) Expenditures	-	-	-
3.8	5.3	5.5	Full-Time Equivalent (FTE)	6.5		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 123 - Building Inspection Fund Department: 000 - Revenue <u>Revenues</u>							
1,169,985	1,446,429	6,278,000	3081	Beginning Fund Balance	7,474,300		
1,169,985	1,446,429	6,278,000	Total - Fund Balance		7,474,300	-	-
413,510	3,221,101	816,200	3221.101	Building Permits	816,200		
102,241	175,273	60,000	3221.102	Mechanical Permits	60,000		
360,091	3,577,840	867,240	3221.105	Plan Check Fees	867,240		
76,363	1,829,288	445,940	3221.106	Fire Check Fees	445,940		
-	342	-	3221.108	M.C. Admin Fee	-		
16,483	83,228	30,000	3221.109	Plan Check--Mechanical	30,000		
29,200	50,632	40,000	3221.110	CET Administrative Fee	40,000		
-	900	-	3221.111	Demo Permits	2,000	-	-
997,888	8,938,603	2,259,380	Total - Licenses and Permits		2,261,380	-	-
704,727	1,217,510	1,500,000	3891	Construction Excise Tax	1,000,000		
66,498	408,013	160,000	3891.159	State Surcharge	160,000		
-	-	1,000	3891.259	State Manufactured Home Fee	1,000		
771,225	1,625,523	1,661,000	Total - Intergovernmental		1,161,000	-	-
11,400	5,414	12,000	3611	Interest from Investments	60,000		
199	511	1,000	3699	Other Miscellaneous Income	1,000		
11,598	5,925	13,000	Total - Miscellaneous Revenue		61,000	-	-
2,950,696	12,016,480	10,211,380	Revenues Total		10,957,680	-	-



Smith Creek development

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 123 - Building Inspection Fund Department: 521 - Building Division: 2241 - Building Inspection <u>Expenditures</u>							
355,639	427,125	548,450	5111	Regular Wages	626,370		
219	7,101	33,770	5112	Part-Time Wages	37,390		
6,731	5,902	-	5121	Overtime	-		
79	109	140	5211	OR Workers' Benefit	160		
27,197	32,536	44,900	5212	Social Security	51,410		
64,967	89,199	113,980	5213	Med & Dent Ins	130,200		
95,854	99,262	137,560	5214	Retirement	160,900		
1,006	1,007	880	5215	Long Term Disability Ins	970		
346	619	3,480	5216	Unemployment Insurance	8,620		
516	603	620	5217	Life Insurance	620		
-	-	-	5218	Paid Family Leave Insurance	2,650		
552,552	663,462	883,780	Total - Personnel Services		1,019,290	-	-
-	-	5,000	5315	Computer Supplies	5,000		
6,142	20,946	18,000	5319	Office Supplies	15,000		
661	2,779	1,500	5323	Fuel	5,000		
-	474	1,250	5409.140	Garage Services	1,250		
1,236	1,455	1,500	5414	Accounting/Auditing	1,800		
40,289	3,074,474	400,000	5419	Other Professional Serv	100,000		
3,012	4,926	5,000	5421	Telephone/Data	5,000		
-	15	50	5422	Postage	50		
28,590	29,290	31,500	5428	IT Support	42,300		
-	-	1,700	5439	Travel	1,700		
8,850	8,780	7,940	5448	Internal Rent	9,430		
1,920	1,920	1,690	5461	Auto Insurance	1,870		
6,710	6,710	5,810	5464	Workers' Comp	4,850		
6,360	6,360	6,930	5465	General Liability Insur	8,670		
56	337	1,050	5475	Vehicle Repair & Maint	1,050		
270	-	5,000	5490	Refunds	5,000		
570	1,728	2,000	5491	Dues & Subscriptions	2,000		
1,400	2,440	10,000	5492	Registrations/Training	10,000		
-	-	500	5498.259	St Mfg Fee	500		
53,381	346,917	160,000	5498.359	State Surc	160,000		
715,799	1,246,765	1,500,000	5498.459	Construction Excise Tax	1,000,000		
76,469	122,087	80,000	5500	Banking Fees	38,950		
-	-	650	5729	Interest for CET	650		
951,716	4,878,402	2,247,070	Total - Materials & Services		1,420,070	-	-
-	-	-	5639	Other Improvements	300,000		
-	-	33,000	5642	Passenger Vehicle	40,000		
-	-	33,000	Total - Capital Outlay		340,000	-	-
Division: 9711 - Operating Transfer Out 5881.693 Transfer to Reserve for PERS							
-	7,770	8,840			-		
-	7,770	8,840	Total - Transfers Out		-	-	-
Department: 901 - Ending Fund Balance Division: 9971 - Equity							
-	-	7,038,690	5921	Contingency	8,178,320		
-	-	7,038,690	Total - Contingencies and Unappropriated Balances		8,178,320	-	-
1,504,267	5,549,634	10,211,380	Expenditures Total		10,957,680	-	-
1,446,429	6,466,845	-	Fund Net	Total: 123 - Building Inspection Fund	-	-	-

Asset Forfeiture — 132

Fund/Fund Number:	Asset Forfeiture – 132
Department/Department Number:	Police – 211
Division/Division Number:	Detectives – 2131
Department Director:	Martin Pilcher

Description of purpose/functions

The Asset Forfeiture fund 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 and number of personnel

The Criminal Investigations Division of the Police Department manages and operates this program.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 132 - Asset Forfeiture Department: 000 - Revenue <u>Revenues</u>						
15,131	15,267	15,360	3081 Beginning Fund Balance	16,350		
15,131	15,267	15,360	Total - Fund Balance	16,350	-	-
136	33	200	3611 Interest from Investments	250		
136	33	200	Total - Miscellaneous Revenue	250	-	-
15,267	15,300	15,560	Revenues Total	16,600	-	-
Department: 211 - Police Division: 2131 - Detectives <u>Expenditures</u>						
-	-	15,560	5329 Other Supplies	16,600		
-	-	15,560	Total - Materials & Services	16,600	-	-
-	-	15,560	Expenditures Total	16,600	-	-
15,267	15,300	-	Fund Net Total: 132 - Asset Forfeiture	-	-	-

Revenue Sources and Other Discussion

Revenue for the Asset Forfeiture fund comes from federal grants and criminal forfeitures and varies from year to year depending on activity.



American Rescue Plan Fund — 136

Fund/Fund Number:	American Rescue Plan – 136
Department/Department Number:	Administrator – 101
Division/Division Number:	City Administrator – 1211
Department Director:	Scott Derickson

Description of purpose/functions

The American Rescue Plan provides \$21.6 billion for states, territories, and local governments to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses. \$5.83 million was paid to the City over the course of FY 2020-21 and FY 2021-22.

Description of department, including number of personnel

This fund was established in FY 2021-22. No new staffing costs are associated with this fund.

FY 2023-24 ARPA-funded Community Projects

- Housing Assistance Project, \$182,720
- Liberty House, \$40,000
- Woodburn Community Meal Program, \$25,000
- Community Connection Day, \$10,000
- Business Assistance Program carryover, \$10,000
- Houseless Person Response Team carryover, \$5,000

FY 2023-24 Transfers Out, General Capital Construction Projects & Capital Outlay

- Centennial Park, dog park improvements, \$96,250
- Burlingham Park, picnic shelter rebuild, \$65,000
- Park signs, maintenance vehicle, and garbage cans, \$145,000

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
American Rescue Plan Fund						
Revenues						
-	-	1,054,820	Fund Balance	2,220,390	-	-
-	2,917,813	2,917,820	Intergovernmental	-	-	-
-	4,359	15,000	Miscellaneous Revenue	30,000	-	-
-	2,922,171	3,987,640	Revenue Total	2,250,390	-	-
Expenditures						
-	122,648	1,073,500	Material & Services	281,220	-	-
-	-	800,000	Misc	-	-	-
-	1,056,570	867,000	Transfers Out	1,129,250	-	-
-	-	1,247,140	Contingencies and Reserve	839,920	-	-
-	1,179,218	3,987,640	Expenditures Total	2,250,390	-	-
-	1,742,954	-	Revenue Over (Under) Expenditures	-	-	-

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 136 - American Rescue Plan Fund						
Department: 000 - Revenue						
Revenues						
-	-	1,054,820	3081 Beginning Fund Balance	2,220,390		
-	-	1,054,820	Total - Fund Balance	2,220,390	-	-
-	2,917,813	2,917,820	3351 Grants	-		
-	2,917,813	2,917,820	Total - Intergovernmental	-	-	-
-	4,359	15,000	3611 Interest from Investments	30,000		
-	4,359	15,000	Total - Miscellaneous Revenue	30,000	-	-
-	2,922,171	3,987,640	Revenue Totals	2,250,390	-	-
Department: 101 - Administrator						
Division: 1211 - City Administrator						
<u>Expenditures</u>						
-	122,648	-	5520 Grant Program	-		
-	-	258,500	5521 ARPA Funded Internal Projects	8,500		
-	-	815,000	5522 ARPA Funded Community Projects	272,720		
-	122,648	1,073,500	Total - Materials & Supplies	281,220	-	-
-	-	800,000	5523 Personnel Costs	-		
-	-	800,000	Total - Misc	-	-	-
Division: 9711 - Operating Transfer Out						
-	267,560	681,000	5811.001 Transfer to General Fund	841,000		
-	39,010	186,000	5811.110 Transfer to Transit	127,000		
-	750,000	-	5811.358 Transfer to General Cap Const Fund	161,250	-	-
-	1,056,570	867,000	Total - Transfers Out	1,129,250	-	-
Department: 901 - Ending Fund Balance						
Division: 9971 - Equity						
-	-	1,247,140	5921 Contingency	839,920		
-	-	1,247,140	Total - Contingencies and Unappropriated	839,920	-	-
-	1,179,218	3,987,640	Expenditures Totals	2,250,390	-	-
-	1,742,954	-	Fund Net Total: 136 - American Rescue Plan Fund	-	-	-

Revenue Sources and Expenditures

Revenue for the American Rescue Plan fund comes from the federal government (H.R. 1319 – American Rescue Plan Act of 2021). **Transfer Out** includes \$841,000 to the General Fund to support Fiesta Mexicana, Fourth of July, and Music in the Park, post-pandemic staff rehiring across City departments, Aquatics and Recreation scholarships, utility assistance, City Hall bathroom fans. Transfer Out to the Transit Fund (\$127,000) includes post-pandemic staff rehiring and the operation of a new City commuter route.

Housing Rehabilitation Fund — 137

Fund/Fund Number:	Housing Rehabilitation Fund — 137
Department/Department Number:	Housing Rehabilitation — 531
Division/Division Number:	Housing – 5911
Department Director:	Tony Turley

Description of purpose/functions

Woodburn was awarded Community Development Block Grants (CDBGs) for the Housing Rehabilitation Program for over 30 years, with the last award received in 2012. The grants were loaned out and now the fund remains in existence to receive periodic payments and payoffs when a home is refinanced or sold. Repayment dollars will continue to accumulate until re-loaned or additional CDBG grant funds are received. However, as Block Grant guidelines continue to evolve in complexity, administering the program in the future will likely be more difficult.

Description of department and number of personnel

The Finance Director oversees this program and there are labor allocations to this fund. See Personnel Allocations on page 160 for allocation details.

Description of FY 2022-23 accomplishments

- Administered the program by closing out old loans

Description of FY 2023-24 proposed focus/goals

- Continue to administer the program by closing out old loans as payoffs occur

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Housing Rehab Fund						
Revenues						
411,431	25,980	30,930	Fund Balance	27,890	-	-
1,792	42	530	Miscellaneous Revenue	400	-	-
29,365	7,497	10,000	Other Financing Sources	10,000	-	-
442,588	33,519	41,460	Revenues Total	38,290	-	-
Expenditures						
2,698	2,752	3,140	Personnel Services	3,130	-	-
413,910	276	38,320	Materials & Services	35,160	-	-
416,608	3,028	41,460	Expenditures Total	38,290	-	-
25,980	30,491	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

The **Other Financing Sources** is loan repayments from borrowers.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 137 - Housing Rehab Fund Department: 000 - Revenue <u>Revenues</u>							
411,431	25,980	30,930	3081	Beginning Fund Balance	27,890		
411,431	25,980	30,930	Total - Fund Balance		27,890	-	-
1,792	42	530	3611	Interest from Investments	400		
1,792	42	530	Total - Miscellaneous Revenue		400	-	-
10,628	-	-	3824	Loan Payback 2000	-	-	-
18,737	-	-	3824.009	Loan Payback 2009	-	-	-
-	7,497	10,000	3824.010	Loan Payback 2010	10,000		
29,365	7,497	10,000	Total - Other Financing Sources		10,000	-	-
442,588	33,519	41,460	Revenues Total		38,290	-	-
Department: 531 - Housing Rehabilitation Division: 5911 - Housing <u>Expenditures</u>							
1,695	1,768	2,080	5111	Regular Wages	2,010		
114	119	120	5212	Social Security	130		
168	170	170	5213	Med & Dent Ins	170		
713	687	760	5214	Retirement	780		
4	3	-	5215	Long Term Disability Ins	-		
2	3	10	5216	Unemployment Insurance	30		
2	1	-	5217	Life Insurance	-		
-	-	-	5218	Paid Family Leave Insurance	10		
2,698	2,752	3,140	Total - Personnel Services		3,130	-	-
413,910	200	38,320	5419	Other Professional Services	35,160		
-	76	-	5498	Permits/Fees	-		
413,910	276	38,320	Total - Materials & Services		35,160	-	-
Department: 901 - Ending Fund Balance Division: 9971 - Equity 5921 Contingency							
-	-	-	Total - Contingencies and Unappropriated Balances		-	-	-
416,608	3,028	41,460	Expenditures Total		38,290	-	-
25,980	30,491	-	Fund Net	Total: 137 - Housing Rehab Fund	-	-	-



Special Assessment — 360

Fund/Fund Number:	Special Assessment Fund — 360
Department/Department Number:	Ending Fund Balance – 901
Division/Division Number:	Equity – 9971
Department Director:	Curtis Stultz

Description of purpose/functions of department

This fund is used when assessments are issued against property owners for street, water, wastewater or storm improvements, for the benefit of the adjacent property. The monies collected on individual assessments are used to pay off outstanding liens. No personnel costs are associated with this fund.

Revenue Sources and Other Discussion

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

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 360 - Special Assessment Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
29,978	34,955	37,450	3081 Beginning Fund Balance	39,960		
29,978	34,955	37,450	Total - Fund Balance	39,960	-	-
289	245	300	3611 Interest from Investments	500		
3,664	2,041	2,000	3614 Special Assessment-Interest	1,600		
1,024	188	500	3681 Special Assessment Principal	200		
-	-	400	3681.004 LID Boones Ferry	-		
-	-	500	3681.011 LID Ironwood	-		
4,977	2,474	3,700	Total - Miscellaneous Revenue	2,300	-	-
34,955	37,429	41,150	Revenues Total	42,260	-	-
Department: 541 - Special Assessment						
Division: 5921 - Special Assessment						
<u>Expenditures</u>						
-	-	-	5419 Other Professional Serv	2,300		
-	-	-	Total - Materials & Services	2,300	-	-
Department: 901 - Ending Fund Balance						
Division: 9971 - Equity						
-	-	41,150	5921 Contingency	39,960		
-	-	41,150	Total - Contingencies and Unappropriated Balances	39,960	-	-
-	-	41,150	Expenditures Total	42,260	-	-
34,955	37,429	-	Fund Net Total: 360 - Special Assessment Fund	-	-	-

Parks SDC Fund – 364

Fund/Fund Number:

Parks SDC Fund - 364

Department/Department Number:

Parks Administration – 491

Department Director:

Jesse Cuomo

Description of purpose/functions

Parks System Development Charges (SDCs) are collected at the time building permits are issued against residential and commercial projects for the expansion of the park system inclusive of planning and construction. No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- Continued Legion Park Improvement Project
- Updated the Parks & Recreation Master Plan

Description of FY 2023-24 proposed projects

- Complete Legion Park Improvement Project
- Complete Parks & Recreation Master Plan Update
- Improve Centennial Park's Dog Park
- Begin Boones Crossing Park Development
- Begin Mill Creek Greenway Trail Development

Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of System Development Charges (SDC). SDC fees are dependent on development occurring. Economic downturns have a direct impact on the fund's ability to finance capital improvements. Conversely, current single-family and multi-family building activity is increasing the revenue availability in this fund in this budget year and for future year projects.



Legion Park Improvement Project

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 364 - Parks SDC Fund Department: 000 - Revenue <u>Revenues</u>						
713,259	1,836,741	3,972,740	3081 Beginning Fund Balance	4,459,380		
713,259	1,836,741	3,972,740	Total - Fund Balance	4,459,380	-	-
1,114,193	2,683,464	4,000,000	3458.501 Park's SDC's	1,400,000		
1,114,193	2,683,464	4,000,000	Total - Charges for Goods and Services	1,400,000	-	-
-	-	-	3699 Other Miscellaneous Income	-	-	-
9,290	428	30,000	Total - Miscellaneous Revenue	35,000	-	-
1,836,741	4,520,633	8,002,740	Revenues Total	5,894,380	-	-
Department: 491 - Parks Administration Division: 9511 - Design Engineering <u>Expenditures</u>						
-	-	-	5419 Other Professional Serv	60,000		
-	-	-	Total - Materials & Services	60,000	-	-
Department: 491 - Parks Administration Division: 9711 - Operating Transfers Out <u>Expenditures</u>						
-	500,000	1,827,740	5811.358 Transfer to General Cap Const Fund	1,028,750		
-	500,000	1,827,740	Total - Transfers Out	1,028,750	-	-
Department: 901 - Ending Fund Balance Division: 9971 - Equity						
-	-	6,175,000	5981.005 Reserve for Future Years	4,805,630		
-	-	6,175,000	Total - Contingencies and Unappropriated Balances	4,805,630	-	-
-	500,000	8,002,740	Expenditures Total	5,894,380	-	-
1,836,741	4,020,633	-	Fund Net Total: 364 - Parks SDC Fund	-	-	-

Transportation SDC Fund – 376

Fund/Fund Number:

Street SDC Fund – 376

Department/Department Number:

Maintenance – 631

Department Director:

Curtis Stultz

Description of purpose/functions of department

Transportation System Development Charges (SDC) Fund reports the collection of Transportation Impact Fees (TIF) assessed against new development at the time the building permit is issued and used to fund capacity improvements necessitated by increased demand. Revenue from this fund is used only for capacity improvements. The TIF charge is based on the number of automobile trips expected by any given type of development. The Transportation SDC, as of June 2022, is \$4,192 per peak hour person trip. The fee for a new single-family residence is \$6,988. No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- Contributed to the cost of street capacity improvements for:
 - West Hayes St. Improvement (CIST1486) \$1,000,000

Description of FY 2023-24 proposed projects

- Contribute to the cost of street capacity improvements for:
 - West Hayes St. Improvement (CIST1486) \$80,000
 - Harvard/Evergreen Intersection \$20,000
 - Hayes/Evergreen Intersection \$20,000
 - Stacy Allison/Evergreen Intersection \$20,000
 - Stacy Allison/Industrial Extension \$20,000
 - Stacy Allison St Improvements, Evergreen Rd. to Stacy Allison Way \$10,000

Budget Detail

FY 2020-21	FY 2021-22	FY 2022-23	Account Description	FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Budget		Proposed	Approved	Adopted
Fund: 376 - Transportation SDC Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
3,822,980	5,122,188	10,872,190	3081 Beginning Fund Balance	12,938,430		
3,822,980	5,122,188	10,872,190	Total - Fund Balance	12,938,430	-	-
1,306,966	7,117,377	2,000,000	3458.101 Transportation SDC Fees	2,000,000		
1,306,966	7,117,377	2,000,000	Total - Charges for Goods and Services	2,000,000	-	-
37,587	7,987	80,000	3611 Interest from Investments	110,000		
37,587	7,987	80,000	Total - Miscellaneous Revenue	110,000	-	-
5,167,533	12,247,552	12,952,190	Revenues Total	15,048,430	-	-
Department: 631 - Maintenance						
Division: 9511 - Design Engineering						
<u>Expenditures</u>						
45,345	19,406	50,000	5419 Other Professional Serv	-		
45,345	19,406	50,000	Total - Materials & Services	-	-	-
Department: 631 - Maintenance						
Division: 9711 - Operating Transfers Out						
<u>Expenditures</u>						
-	-	-	5811.001 Transfer to General Fund	200,000		
-	-	-	5811.358 Transfer to General Fund	50,000		
-	-	1,000,000	5811.363 Transfer to Street/Storm Cap Const Fund	170,000		
-	-	1,000,000	Total - Transfers Out	420,000	-	-
Department: 901 - Ending Fund Balance						
Division: 9971 - Equity						
-	-	11,902,190	5981.005 Reserve for Future Years	14,628,430		
-	-	11,902,190	Total - Contingencies and Unappropriated Balances	14,628,430	-	-
45,345	19,406	12,952,190	Expenditures Total	15,048,430	-	-
5,122,188	12,228,145	-	Fund Net Total: 376 - Transportation SDC Fund	-	-	-

Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of System Development Charges (SDC). SDC fees are dependent on development occurring. Economic downturns have a direct impact on the fund's ability to finance capital improvements. Conversely, current single-family and multi-family building activity is increasing the revenue availability in this fund in this budget year and for future year projects.

Storm SDC Fund – 377

Fund/Fund Number:
Department Director:

Storm SDC Fund – 377
Curtis Stultz

Description of purpose/functions

Storm System Development Charges (SDC) are generated by assessing new development for increased capacity demands and are collected when building permits are issued. This revenue can only be used for increased capacity capital projects. Current single and multi-family building activity is increasing the revenue availability in this fund, for this year and for future projects. No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- West Hayes Street Improvement Project (CIST1486), \$80,000
- Storm Drainage Master Plan Update \$100,000

Description of FY 2023-24 proposed projects

- Complete Storm Drainage Master Plan Update \$250,000
- West Hayes St., intersection projects' design work, 5th St. and 4th St. storm replacements: \$67,320

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 377 - Storm SDC Fund							
Department: 000 - Revenue							
<u>Revenues</u>							
708,817	779,018	1,086,020	3081	Beginning Fund Balance	1,021,790		
708,817	779,018	1,086,020	Total - Fund Balance		1,021,790	-	-
63,559	313,280	60,000	3458.201	Storm SDC's	60,000		
63,559	313,280	60,000	Total - Charges for Goods and Services		60,000	-	-
6,642	1,572	8,000	3611	Interest from Investments	10,000		
6,642	1,572	8,000	Total - Miscellaneous Revenue		10,000	-	-
779,018	1,093,870	1,154,020	Revenues Total		1,091,790	-	-
Department: 631 - Maintenance							
Division: 9511 - Design Engineering							
<u>Expenditures</u>							
-	-	-	5419	Other Professional Serv	250,000		
-	-	-	Total - Materials & Services		250,000	-	-
Department: 631 - Maintenance							
Division: 9711 - Operating Transfer Out							
<u>Expenditures</u>							
-	-	350,000	5811.363	Transfer to Street/Storm Cap Const Fd	67,320		
-	-	350,000	Total - Transfers Out		67,320	-	-
Department: 901 - Ending Fund Balance							
Division: 9971 - Equity							
-	-	804,020	5981.005	Reserve for Future Years	774,470		
-	-	804,020	Total - Contingencies and Unappropriated Balances		774,470	-	-
-	-	1,154,020	Expenditures Total		1,091,790	-	-
779,018	1,093,870	-	Fund Net	Total: 377 - Storm SDC Fund	-	-	-

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 167.

Water SDC Fund – 474

Fund/Fund Number:
Department Director:

Water SDC Fund – 474
Curtis Stultz

Description of purpose/functions of department

Water System Development Charges (SDC) are generated by assessing new development at the time the building permit is issued for adding increased capacity to the water system. Revenue from SDCs is used solely for projects that increase capacity of the water system. No personnel costs are associated with this fund.

Description of FY 2022-23 projects

- Contributed to the cost of street capacity improvements for:
 - Parr Road Treatment Plant (CDWA1546), \$2,500,000

Description of FY 2023-24 proposed projects

- Contribute to the cost of water capacity improvements for:
 - Parr Road Treatment Plant (CDWA1546), \$100,000
 - I-5 Waterline Crossing to serve SWIR area (CAWA1626), \$25,000

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 474 Water SDC Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
1,962,819	3,021,013	4,671,010	3081 Beginning Fund Balance	2,967,400		
1,962,819	3,021,013	4,671,010	Total - Fund Balance	2,967,400	-	-
1,038,064	1,457,155	1,000,000	3458.301 Water SDC's	1,000,000		
1,038,064	1,457,155	1,000,000	Total - Charges for Goods and Services	1,000,000	-	-
20,130	5,479	20,000	3611 Interest from Investments	50,000		
20,130	5,479	20,000	Total - Miscellaneous Revenue	50,000	-	-
3,021,013	4,483,647	5,691,010	Revenue Totals	4,017,400	-	-
Department: 611 - Water						
Division: 9711 - Operating Transfer Out						
<u>Expenditures</u>						
-	-	3,000,000	5811.466 Transfer to Water Cap Const	125,000		
-	-	3,000,000	Total - Transfers Out	125,000	-	-
-	-	2,691,010	5981.005 Reserve for Future Years	3,892,400		
-	-	2,691,010	Total - Contingencies and Unappropriated Balances	3,892,400	-	-
-	-	5,691,010	Expenditure Totals	4,017,400	-	-
3,021,013	4,483,647	-	Fund Net Total: 474 - Water SDC Fund	-	-	-

Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of System Development Charges (SDC). SDC fees are dependent on development occurring. Economic downturns have a direct impact on the fund's ability to finance capital improvements. Conversely, current single-family and multi-family building activity is increasing the revenue availability in this fund in this budget year and for future year projects.

Sewer SDC Fund – 475

Fund/Fund Number:
Department Director:

Sewer SDC Fund – 475
Curtis Stultz

Description of purpose/functions

Sewer System Development Charges (SDC) are generated by assessing new development for increased demands for capacity on the sanitary sewer system. Funds are used for capacity improvements for sanitary sewer projects. Current single and multi-family building activity is increasing available revenue this budget year and for future projects.

Description of FY 2022-23 projects

- I-5 Pump Station & Front St. Pipeline

Description of FY 2023-24 proposed projects

- Contribute to the cost of sanitary sewer capacity improvements for:
 - North Sanitary Sewer Trunk Line (CISW1620), \$100,000
 - Wastewater Facilities Master Plan Update (EASW1619), \$300,000

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 475 Sewer SDC Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
1,788,913	2,828,971	4,768,970	3081 Beginning Fund Balance	558,280		
1,788,913	2,828,971	4,768,970	Total - Fund Balance	558,280	-	-
1,201,073	2,055,127	2,000,000	3458.401 Sewer SDC's	1,300,000		
1,201,073	2,055,127	2,000,000	Total - Charges for Goods and Services	1,300,000	-	-
18,998	4,962	30,000	3611 Interest from Investments	50,000		
18,998	4,962	30,000	Total - Miscellaneous Revenue	50,000	-	-
3,008,984	4,889,061	6,798,970	Revenue Totals	1,908,280	-	-
Department: 621 - Sewer						
Division: 9511 - Design Engineering						
<u>Expenditures</u>						
-	-	-	5419 Other Professional Serv	300,000		
-	-	-	Total - Materials & Services	300,000	-	-
Department: 621 - Sewer						
Division: 9531 - Construction						
<u>Expenditures</u>						
180,013	1,489,430	4,465,510	5811.465 Transfer to Sewer Cap Const	100,000		
180,013	1,489,430	4,465,510	Total - Transfers Out	100,000	-	-
-	-	2,333,460	5981.005 Reserve for Future Years	1,508,280		
-	-	2,333,460	Total - Contingencies and Unappropriated Balances	1,508,280	-	-
180,013	1,489,430	6,798,970	Expenditure Totals	1,908,280	-	-
2,828,971	3,399,631	-	Fund Net Total: 475 - Sewer SDC Fund	-	-	-

Internal Services Funds

- ❖ Information Technology Fund

- ❖ Insurance Fund

- ❖ Equipment Replacement Fund

- ❖ PERS Reserve Fund

Information Technology Fund – 568

Fund/Fund Number:	Information Technology Fund – 568
Department/Department Number:	IT - 152
Division/Division Number:	Information Technology – 1921
Department Director:	Jim Row

Description of purpose/functions of department

The Information Technology (IT) department provides support for the City's MAN (Metropolitan Area Network), servers, hardware, software, e-mail system, phone system, camera system, Geographic Information System (GIS), and website. The IT fund is also responsible for funding systematic replacements of network, phone, and desktop assets. The primary goal of the IT Department is to provide excellent technology services to both the City staff and the public. GIS integrates hardware, software, and captured data to manage, analyze, display as mapped data, and integrate with many of the City's software systems.

Through intergovernmental agreements, the IT department also provides IT services to METCOM 911, City of Silverton, City of Mt. Angel, City of Gervais, Woodburn Fire District, Aurora Fire District, Mt. Angel Fire District, Monitor Fire District, and the Silver Falls Library.

Description of department, including number of personnel

The department consists of 7.0 FTE, including 1.0 new IT Network Technician position.

Description of FY 2022-23 Accomplishments

- Worked with Arctic Wolf to set up remote monitoring and a managed SIEM (Security Information and Event Management) to look for and address suspicious network activity.
- Began to implement Office 365. A few departments use it now and the remaining will be enrolled shortly.
- Migrated the central Police dispatch and reporting software, Tyler Public Safety, to new servers. Virtualizing the message switch and eliminating an older hardware server will not be necessary.
- Helped configure and set up new cameras and door access at the newly remodeled Legion Park.
- Helped several agencies served through intergovernmental agreements migrate to Office 365.

Description of FY 2023-24 Proposed Focus/Goals

- Work on a backlog of pending projects. With support from the additional technician, complete all or a large number of them.
- Upgrade all NVR (Network Video Recorders) to the Milestone Pro Plus version of the software and make sure all permissions are set up correctly.
- Upgrade network switches at all locations, except City Hall and Police facility, which are current.
- Along with the new Network Administrator, work on network security improvements such as network segmentation, VLANs, privileged access, and zero access.
- Look into migrating to a cloud-based phone service. This should allow for phone apps instead of desk phone for some staff, improved remote access for staff working remotely, and lower overall costs.

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY2023-24 Goal
Total completed IT help desk tickets	655	798	1000	1070
Replace and/or upgrade computers	32	55	64	60
Major Software Applications supported	34	34	38	39
Computer systems supported	632	640	680	700
Hours worked supporting other agencies	287	290	520	580

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Information Technology Fund						
Revenues						
419,226	411,214	509,000	Fund Balance	464,000	-	-
156,605	178,228	179,500	Charges for Goods and Services	192,230	-	-
1,034,041	1,058,736	1,171,670	Miscellaneous Revenue	1,350,560	-	-
1,609,872	1,648,179	1,860,170	Revenues Total	2,006,790	-	-
Expenditures						
478,581	434,074	569,550	Personnel Services	731,660	-	-
551,851	647,165	686,120	Materials & Services	788,580	-	-
168,226	53,487	60,000	Capital Outlay	150,000	-	-
-	5,590	5,700	Transfers Out	-	-	-
-	-	538,800	Contingencies and Reserve	336,550	-	-
1,198,658	1,140,316	1,860,170	Expenditures Total	2,006,790	-	-
411,214	507,863	-	Revenue Over (Under) Expenditures	-	-	-
5.5	6.5	6.0	Full-Time Equivalent (FTE)	7.0		

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Revenue Sources and Other Discussion

Charges for Goods and Services include governmental support revenue for network maintenance and support provided to area agencies. At \$192,230, this revenue source provides 9.6 percent of the total operating revenue in the fund.

The **Miscellaneous Revenue** category in an internal service fund such as Information Technology represents the charge assessed to city departments for network support, technology maintenance and replacement support. In the case of the Information Technology Fund, this equates to \$1,350,560. This is budgeted based on an average cost per computer in service within the department.

Materials & Services increased because of new enterprise software agreement from Microsoft and additional network security monitoring.

Capital Outlay expenditures are for equipment. Network is budgeted at \$150,000 this year and will capture the costs to improve and expand the City's network with new servers and routers, and with a new fiber optics network.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 568 - Information Technology Fund Department: 000 - Revenue <u>Revenues</u>							
419,226	411,214	509,000	3081	Beginning Fund Balance	464,000		
419,226	411,214	509,000	Total - Fund Balance		464,000	-	-
1,778	19	-	3421.002	Reimbursements Hubbard	-		
4,728	4,144	4,000	3421.003	Reimbursements Mt Angel	4,000		
5,231	16,192	20,000	3421.004	Reimbursements Silverton	28,000		
-	489	1,000	3421.005	Reimburse Aurora FD	1,000		
-	-	1,000	3421.006	Reimburse Monitor FD	500		
2,550	4,939	1,500	3421.007	Reimburse Mt. Angel FD	2,000		
52,720	55,470	54,000	3421.008	Reimbursement METCOM (Norcom)	60,000		
3,431	2,948	1,500	3421.009	Reimbursement Gervais	2,000		
2,888	6,680	3,000	3421.010	Reimbursement Woodburn Fire Dist	-		
7,182	-	-	3421.014	Reimbursement OEM	-		
-	-	5,000	3421.016	Reimbursement RMS Licensing	-		
150	-	-	3421.017	Reimbursement Aumsville PD	-		
713	506	-	3421.018	Reimbursement Montior Fire Dist	-		
2,025	-	-	3421.019	Reimbursement Hubbard Fire Dept	-		
-	1,099	-	3421.200	Reimbursement Silver Falls Library	-		
12,600	13,100	13,300	3422.002	Rec Mgmt (RMS) Hubbard	14,320		
13,110	13,400	13,700	3422.003	Rec Mgmt (RMS) Mt. Angel	14,650		
36,600	39,300	40,000	3422.004	Rec Mgmt (RMS) Silverton	42,510		
-	-	1,100	3422.007	Rec Mgmt (RMS) Mt. Angel FD	1,220		
-	2,000	-	3422.010	Rec Mgmt (RMS) Woodburn Fire Dist	-		
8,600	14,544	13,100	3422.011	Rec Mgmt (RMS) Stayton PD	14,190		
2,300	3,400	3,500	3422.012	Rec Mgmt (RMS) Turner PD	3,780		
-	-	3,800	3422.017	Rec Mgmt (RMS) Aumsville PD	4,060		
156,605	178,228	179,500	Total - Charges for Goods and Services		192,230	-	-
2,605	273	5,600	3611	Interest from Investments	5,000		
801,110	818,620	893,950	3652.001	IS Revenue - General Fund	1,025,220		
24,600	25,200	26,040	3652.11	IS Revenue - Transit	32,850		
28,590	29,290	31,500	3652.123	IS Revenue - Building Inspection	42,300		
21,620	21,630	28,140	3652.14	IS Revenue - Street	45,110		
55,560	56,910	59,220	3652.47	IS Revenue - Water	64,910		
90,000	96,390	113,400	3652.472	IS Revenue - Sewer	125,520		
8,910	8,610	8,820	3652.720	IS Revenue - Urban Renewal	9,450		
1,047	1,814	5,000	3699	Other Miscellaneous Income	200		
1,034,041	1,058,736	1,171,670	Total - Miscellaneous Revenue		1,350,560	-	-
1,609,872	1,648,179	1,860,170	Revenue Totals		2,006,790	-	-

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 568 - Information Technology Fund Department: 152 - IT Division: 1921 - Information Technology <u>Expenditures</u>							
300,796	292,728	368,950	5111	Regular Wages	467,650		
19,250	2,646	-	5112	Part-Time Wages	-		
357	707	-	5121	Overtime	-		
82	77	90	5211	OR Workers' Benefit	110		
24,326	22,427	28,600	5212	Social Security	36,260		
48,915	51,973	79,080	5213	Med & Dent Ins	103,290		
83,268	62,020	89,730	5214	Retirement	115,440		
843	689	550	5215	Long Term Disability Ins	580		
312	399	2,210	5216	Unemployment Insurance	6,080		
433	410	340	5217	Life Insurance	370		
-	-	-	5218	Paid Family Leave Insurance	1,880		
478,581	434,074	569,550	Total - Personnel Services		731,660	-	-
36,968	37,129	42,000	5315	Computer Supplies	42,000		
64	1,014	1,000	5319	Office Supplies	1,000		
258	765	700	5323	Fuel	1,100		
-	1,103	1,000	5409.140	Garage Services	1,000		
412	485	500	5414	Accounting/Auditing	500		
41,026	68,732	74,000	5415	Computer	77,000		
25,618	60,323	70,000	5419	Other Professional Serv	100,000		
10,048	6,727	9,000	5421	Telephone/Data	9,000		
16	1	200	5422	Postage	200		
12,234	13,241	15,000	5423	Internet	16,000		
-	415	-	5432	Meals	-		
53	739	500	5433	Mileage	500		
-	-	-	5439	Travel	-		
350,299	381,471	398,500	5446	Software Licenses	460,800		
21,134	15,940	15,510	5448	Internal Rent	18,430		
17,268	27,025	25,000	5449	Other Leases	25,000		
510	510	590	5461	Auto Insurance	510		
4,950	4,950	3,800	5464	Workers' Comp	3,890		
7,940	7,940	9,820	5465	General Liability Insur	10,650		
17,316	7,454	6,000	5471	Equipment Repair & Maint	7,000		
100	-	-	5491	Dues & Subscriptions	-		
5,638	11,200	13,000	5492	Registrations/Training	14,000		
551,851	647,165	686,120	Total - Materials & Services		788,580	-	-
4,434	-	-	5641	Office Furniture & Equip	-	-	-
163,792	53,487	60,000	5645.101	Network	150,000		
168,226	53,487	60,000	Total - Capital Outlay		150,000	-	-
-	5,590	5,700	5811.693	Transfer to Reserve for PERS	-		
-	5,590	5,700	Total - Transfers		-	-	-
-	-	368,800	5921	Contingency	216,550		
-	-	170,000	5981.004	Reserve for Equipment	120,000		
-	-	538,800	Total - Contingencies and Unappropriated Balances		336,550	-	-
1,198,658	1,140,316	1,860,170	Expenditure Totals		2,006,790	-	-
411,214	507,863	-	Fund Net	Total: 568 - Information Technology Fund	-	-	-

Insurance Fund – 581

Fund/Fund Number: Insurance Fund – 581
Department/Department Number: City Recorder – 131
Division/Division Number: Risk Management – 1581
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 recorder’s position is allocated to risk management and safety committee activities. All insurance coverage, premium and claims activity is handled through this department.

Description of FY 2022-23 Accomplishments

- Provided CPR/AED Training to City Employees

Description of FY 2023-24 Proposed Focus/Goals

- Work with Human Resources and Safety Committee on city-wide safety related training
- Work on becoming eligible to apply for the Safety and Health Achievement Recognition Program (SHARP)

Performance Measures

Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Increase number of safety meetings	9	9	9	9

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Insurance Fund						
Revenues						
689,018	800,865	774,510	Fund Balance	753,400	-	-
730,637	726,612	778,090	Miscellaneous Revenue	757,050	-	-
1,419,655	1,527,478	1,552,600	Revenues Total	1,510,450	-	-
Expenditures						
68,979	69,878	82,430	Personnel Services	82,920	-	-
549,811	606,627	776,150	Materials & Services	877,800	-	-
-	-	-	Transfers Out	-	-	-
-	-	693,190	Contingencies and Reserve	549,730	-	-
618,790	676,505	1,551,770	Expenditures Total	1,510,450	-	-
800,865	850,973	830	Revenue Over (Under) Expenditures	-	-	-

0.5	0.5	0.5	Full-Time Equivalent (FTE)	0.5
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Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 160 for clarification.

Revenue Sources and Other Discussion

Revenue in this fund comes from charges to other funds, shown in **Miscellaneous Revenue**. These charges and interest are the only revenue for the insurance fund. A contingency target of \$500,000 has been met.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 581 - Insurance Fund Department: 000 - Revenue <u>Revenues</u>							
689,018	800,865	774,510	3081	Beginning Fund Balance	753,400		
689,018	800,865	774,510	Total - Fund Balance		753,400	-	-
4,332	(57)	4,500	3611	Interest from Investments	5,000		
426,000	426,000	523,090	3658.101	General Liability	521,050		
300,000	300,000	250,000	3658.104	Workers Comp	230,000		
305	669	500	3699	Other Miscellaneous Income	1,000		
730,637	726,612	778,090	Total - Miscellaneous Revenue		757,050	-	-
1,419,655	1,527,478	1,552,600	Revenue Totals		1,510,450	-	-
Fund: 581 - Insurance Fund Department: 131 - City Recorder Division: 1581 - Risk Management <u>Expenditures</u>							
48,841	49,192	53,450	5111	Regular Wages	57,450		
-	405	-	5112	Part-Time Wages	-		
5	38	-	5121	Overtime	-		
11	10	10	5211	OR Workers' Benefit	10		
3,839	3,907	4,220	5212	Social Security	4,610		
2,960	2,873	9,500	5213	Med & Dent Ins	3,430		
13,053	13,203	14,800	5214	Retirement	16,300		
147	111	90	5215	Long Term Disability Ins	90		
48	74	310	5216	Unemployment Insurance	740		
75	64	50	5217	Life Insurance	60		
-	-	-	5218	Paid Family Leave Insurance	230		
68,979	69,878	82,430	Total - Personnel Services		82,920	-	-
412	485	500	5414	Accounting/Auditing	800		
-	-	100	5419	Other Professional Serv	100		
-	-	100	5432	Meals	150		
-	-	250	5433	Mileage	250		
-	-	300	5439	Travel	350		
75,901	84,997	80,000	5461	Auto Insurance	93,500		
120,376	137,929	115,000	5463	Property/Earthquake Insurance	180,550		
116,477	122,192	300,000	5464	Workers' Comp	230,000		
216,353	236,354	231,000	5465	General Liability Insur	325,000		
5,000	3,965	10,000	5468	Deductible	10,000		
15,207	20,620	36,900	5469	Other Insurance Costs	35,000		
-	85	100	5491	Dues & Subscriptions	200		
85	-	1,900	5492	Registrations/Training	1,900		
549,811	606,627	776,150	Total - Materials & Services		877,800	-	-
-	700	830	5811.693 Transfer to PERS Reserve		-		
-	700	830	Total - Transfers Out		-	-	-
-	-	693,190	5921	Contingency	549,730		
-	-	693,190	Total - Contingencies and Unappropriated Balances		549,730	-	-
618,790	677,205	1,552,600	Expenditures Total		1,510,450	-	-
800,865	850,273	-	Fund Net	Total: 581 - Insurance Fund	-	-	-

Equipment Replacement Fund – 591

Fund/Fund Number:	Equipment Replacement Fund – 591
Department/Department Number:	Various departments
Division/Division Number:	Equipment Purchases – 9211
Department Director:	Curtis Stultz

Description of purpose/functions

This fund is used for replacing vehicles and other equipment. Historically participating departments transfer one-tenth of the value of fixed asset inventory every year to ensure future replacement funding will be available. No personnel costs are associated with this fund.

Description of FY 2022-23 accomplishments

- Purchases include survey equipment shared between Public Works’ departments
- Two vehicle purchases are planned, one is a replacement, and another is for Engineering inspections of capital and ROW project.

Description of FY 2023-24 proposed focus/goals

- Retrofitting existing Public Works department vehicles

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Equipment Replacement Fund						
Revenues						
719,161	794,199	893,720	Fund Balance	1,086,640	-	-
6,832	1,575	10,000	Miscellaneous Revenue	8,000	-	-
150,000	150,000	180,000	Transfers In	180,000	-	-
875,994	945,774	1,083,720	Revenues Total	1,274,640	-	-
Expenditures						
81,795	-	1,083,720	Capital Outlay	1,274,640	-	-
81,795	-	1,083,720	Expenditures Total	1,274,640	-	-
794,199	945,774	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

The **Transfers In** category contains transfers to cover the costs associated with replacing vehicles and equipment. This is the fund’s sole source of revenue besides a small amount of interest earned. These transfers are contingent on available funding.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
			Fund: 591 - Equipment Replacement Fd Department: 000 - Revenue <u>Revenues</u>				
719,161	794,199	893,720	3081	Beginning Fund Balance	1,086,640		
719,161	794,199	893,720	Total - Fund Balance		1,086,640	-	-
6,832	1,575	10,000	3611	Interest from Investments	8,000		
6,832	1,575	10,000	Total - Miscellaneous Revenue		8,000	-	-
50,000	50,000	60,000	3971.14	Transfer from Street	60,000		
50,000	50,000	60,000	3971.47	Transfer From Water	60,000		
50,000	50,000	60,000	3971.472	Transfer From Sewer	60,000		
150,000	150,000	180,000	Total - Transfers In		180,000	-	-
875,994	945,774	1,083,720	Department Total: 000 - Revenue		1,274,640	-	-
			Department: 611 - Water Division: 9211 - Equipment Purchases <u>Expenditures</u>				
81,795	-	465,250	5649	Other Equipment	519,600		
81,795	-	465,250	Total - Capital Outlay		519,600	-	-
81,795	-	465,250	Department Total: 611 Water		519,600	-	-
			Department: 621 - Sewer Division: 9211 - Equipment Purchases <u>Expenditures</u>				
-	-	323,420	5649	Other Equipment	395,810		
-	-	323,420	Total - Capital Outlay		395,810	-	-
-	-	323,420	Department Total: 621 - Sewer		395,810	-	-
			Department: 631 - Maintenance Division: 9211 - Equipment Purchases <u>Expenditures</u>				
-	-	260,650	5649	Other Equipment	329,110		
-	-	260,650	Total - Capital Outlay		329,110	-	-
-	-	260,650	Department Total: 631 - Maintenance		329,110	-	-
			Department: 671 - Transit Division: 9211 - Equipment Purchases <u>Expenditures</u>				
-	-	3,490	5649	Other Equipment	3,730		
-	-	3,490	Total - Capital Outlay		3,730	-	-
-	-	3,490	Department Total: 671 - Transit		3,730	-	-
			Department: 691 - Engineering Division: 9211 - Equipment Purchases <u>Expenditures</u>				
-	-	30,910	5649	Other Equipment	26,390		
-	-	30,910	Total - Capital Outlay		26,390	-	-
-	-	30,910	Department Total: 691 - Engineering		26,390	-	-
81,795	-	1,083,720	Expendures Total		1,274,640	-	-
794,199	945,774	-	Fund Net	Total: 591 - Equipment Replacement Fd	-	-	-

PERS Reserve Fund – 693

Fund/Fund Number:	PERS Reserve Fund – 693
Department/Department Number:	Non-departmental – 199
Division/Division Number:	Other Administration – 1219
Department Director:	Tony Turley

The City participates in the State of Oregon PERS system for full-time and part-time employees who work over six hundred hours per year. The system has three tiers of retirement benefits, dependent on the date the public employment hire date. As of April 2022, the City had 34 employees in Tier 1 (hired before 1996) and Tier 2 (hired between 1996 and 2003), and 101 in the Oregon Public Service Retirement Plan (OPSRP) for employees hired after 2003. Tier 1/2 benefits include a post-65 medical insurance supplement that is not included in OPSRP. The OPSRP retirement ages for a full pension are also 5 years older than allowed under Tier 1/2. The system is funded by charging employers PERS rates as a percentage of payroll.

As the rate increases are unsustainable, in 2018 Governor Kate Brown signed Senate Bill 1566 into law, establishing an Employer Incentive Fund (EIF) to reduce the PERS liability. The EIF will provide up to 25.0 percent matching funds for qualifying employers who make an additional one-time lump sum payment to reduce their PERS unfunded actuarial liabilities. PERS is developing the EIF program and City staff will present participation options to the Woodburn City Council when the application rules are available.

The PERS Reserve Fund (693) will provide funding for the City’s participation in the State’s EIF program. A citywide transfer totaling \$1.66 million was budgeted in FY 2018-19. The FY 2019-20 budget included the citywide transfer of 1.0 percent of personnel costs, plus a one-time transfer of \$191,290 from the General Fund. The General Fund one-time transfer is the result of projected savings. In alignment with the City Council Goal to “develop a strategy to limit the PERS liability” set on March 2, 2019, a work session on the pros/cons of creating a PERS side account as a strategy for reducing future costs was presented to Council. The FY 2022-23 budget included another citywide transfer of 1.0 percent of personnel costs. In consideration of high levels of inflation, and the associated increases in operational costs, personnel cost transfers to the PERS Reserve Fund has not been included in the FY2023-24 budget.

¹The \$13,401,200 is the City of Woodburn’s net proportionate share of the Unfunded Actuarial Liability as of June 30, 2017. Oregon PERS’ independently audited financial statement can be found at: <https://www.oregon.gov/pers/Pages/financials/Actuarial-Financial-Information.aspx>

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 693 - Reserve for PERS Fund Department: 000 - Revenue <u>Revenues</u>							
-	-	183,120	3081	Beginning Fund Balance	391,120		
-	-	183,120	Total - Fund Balance		391,120	-	-
-	108,000	123,740	3971.001	Transfer from General Fund	-		
-	6,800	8,800	3971.110	Transfer from Transit	-		
-	7,770	8,840	3971.123	Transfer from Building	-		
-	10,820	11,820	3971.140	Transfer from Street	-		
-	16,770	19,230	3971.470	Transfer from Water	-		
-	24,580	26,180	3971.472	Transfer from Sewer	-		
-	5,590	5,700	3971.568	Transfer from Information Technology	-		
-	700	830	3971.581	Transfer from Insurance	-		
-	2,090	2,860	3971.720	Transfer from Urban Renewal	-		
-	183,120	208,000	Total - Transfers In		-	-	-
-	183,120	391,120	Revenue Totals		391,120	-	-
Department: 199 - Non-Departmental Division: 1219 - Other Administration <u>Expenditures</u>							
-	-	391,120	5921	Contingency	391,120		
-	-	391,120	Total - Contingencies and Unappropriated		391,120	-	-
-	-	391,120	Expenditures Totals		391,120	-	-
-	183,120	-	Fund Net	Total: 693 - Reserve for PERS Fund	-	-	-

Revenue Sources and Other Discussion

The FY 2023-24 budget does not include a citywide transfer of personnel costs.



Trust Funds

- ❖ Lavelle Black Trust Fund

Lavelle Black Trust Fund – 695

Fund/Fund Number:	Lavelle Black Trust Fund – 695
Department/Department Number:	Police – 211
Division/Division Number:	Patrol – 2111
Department Director:	Martin Pilcher

Description of purpose/functions of department

This fund was established through a donation from Leonard Black to the Police Department for use in sustaining the K9 program in the name of Lavelle Black. The fund also facilitates private donation of monies to benefit the K9 program. The use of proceeds will be limited to ongoing costs associated with the replacement, care, training and equipping of the K9 program.

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 695 - Lavelle Black Trust Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
35,171	33,311	33,260	3081 Beginning Fund Balance	32,690		
35,171	33,311	33,260	Total - Fund Balance	32,690	-	-
312	72	300	3611 Interest from Investments	500		
312	72	300	Total - Miscellaneous Revenue	500	-	-
35,483	33,383	33,560	Revenue Totals	33,190	-	-
Department: 211 - Police						
Division: 2111 - Patrol						
<u>Expenditures</u>						
2,172	-	2,500	5329 Other Supplies	2,500		
-	113	2,500	5419 Other Professional Serv	2,500		
-	-	2,500	5492 Registrations/Training	2,500		
2,172	113	7,500	Total - Materials & Services	7,500	-	-
Department: 901 - Ending Fund Balance						
Division: 9971 - Equity						
-	-	26,060	5921 Contingencies	25,690		
-	-	26,060	Total Contingencies and Unappropriated Balances	25,690	-	-
2,172	113	33,560	Expenditures Total	33,190	-	-
33,311	33,270	-	Fund Net Total: 695 - Lavelle Black Trust Fund	-	-	-

Supporting Schedules

- ❖ Debt Overview
- ❖ Personnel Allocation
- ❖ FTE Detail by Supervision Department
- ❖ Budgeted Transfers
- ❖ Capital Construction
 - Current Year Projects
 - Project Data Sheets
 - Capital Improvement Plan – FY 2023-24 to FY 2028-29

Debt Overview

Summary of Outstanding Debt

The City of Woodburn will have approximately \$2.9 million in long-term debt principal 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. Debt service budget authority is rounded up to \$10 and shown in the appropriate department.

Long-Term Debt Estimated as of June 30, 2023*						
	Interest Rates	Outstanding Principal	Principal Due FY 2023-24	Interest Due FY 2023-24	Total Debt Svc FY 2023-24	Servicing Fund
Voter Approved General Obligation Bonds						
Police, Series 2017 (Refinanced)	2.08%	629,000	629,000	13,100	642,100	GO Debt Service
Subtotal, governmental activities		629,000	629,000	13,100	642,100	
Business Type Activity						
Water Revenue Refunding Bond Series 2018	2.94%	2,260,000	2,260,000	12,000	2,272,000	Water Fund
Subtotal, business type activities		2,260,000	2,260,000	12,000	2,272,000	
Total Long Term Debt		2,889,000	2,889,000	25,100	2,914,100	

**Rounded figures*

Legal Debt Limits

Cities in Oregon have a legal debt limit on general obligation (GO) debt equal to 3.0 percent of their real market value. For the City of Woodburn, this limit calculates to \$61.7 million. At the beginning of this budget cycle, the City had \$629,000 in GO Debt. The available amount of additional debt the City can incur is \$60.4 million.

Remaining Long-Term Debt

Government Activities

2017 General Obligation Refunding Bond	Fiscal Year ending June 30,	Principal	Interest	Total
Beginning Principal = \$3,749,000	2024	629,000	13,100	642,100
		629,000	13,100	642,100
Last payment June 2024				
Total Government Activities		629,000	13,100	642,100

Business Activities

2018 - Water Revenue Refunding Bond	Fiscal Year ending June 30,	Principal	Interest	Total
Beginning Principal = \$8,630,000	2024	2,260,000	12,000	2,272,000
last payment July 2023		2,260,000	12,000	2,272,000
Total Business Activities		2,260,000	12,000	2,272,000
Grand Total		2,889,000	25,100	2,914,100

Personnel Allocation

The table below identifies budgeted wage and benefit allocations across divisions or funds. This table shows the total of allocated personnel costs within each division.

	ADMINISTRATION	ECONOMIC DEVELOPMENT	CITY RECORDER	CITY ATTORNEY	FINANCE	HUMAN RESOURCES	COMMUNITY SERVICES
001 General Fund							
101 Administration	406,750		70,460	155,190	382,350	171,510	
125 Economic Development		156,370					23,950
211 Police	36,700			22,370	15,340	78,810	
411 Community Services							161,710
511 Planning				61,890		6,560	
651 Engineering							5,180
General Fund Wages & Ben	443,450	156,370	70,460	239,450	397,690	256,880	190,840
110 Transit Fund	6,280		1,460		20,200	7,170	39,540
123 Building Inspection Fund	3,130			21,540	28,810	17,320	
137 Housing Rehab Fund	3,130						
140 Street Fund - Maint	24,100		5,840	19,620	71,100	32,280	13,180
470 Water Fund	120,870		5,840	86,010	313,900	32,280	18,350
472 Sewer Fund							
621 Sewer	136,570		5,840	91,630	401,750	32,280	32,190
631 Maintenance							
641 Surface Water/Collect			5,840				
568 Information Technology					15,400		26,390
581 Insurance Fund			48,470		15,270	19,180	
720 Urban Renewal Fund	61,240	175,490	2,940	9,400	35,210		7,920
Other Funds Wages & Ben	355,320	175,490	76,230	228,200	901,640	140,510	137,570
All Funds Wages & Ben*	798,770	331,860	146,690	467,650	1,299,330	397,390	328,410

	COMMUNITY						NON-	
	DEVELOPMENT	ENGINEERING	STREET	WATER	SEWER	IT	ALLOCATED	TOTAL
001 General Fund								
101 Administration							255,880	1,442,140
125 Economic Development						16,160		196,480
211 Police						16,140	7,630,900	7,800,260
411 Community Services			25,040			16,140	2,300,290	2,503,180
511 Planning	243,340					10,760	288,520	611,070
651 Engineering		155,930	60,030	51,310				272,450
General Fund Wages & Ben	243,340	155,930	85,070	51,310	-	59,200	10,475,590	12,825,580
110 Transit Fund							889,130	963,780
123 Building Inspection Fund	81,140	8,730				5,370	853,250	1,019,290
137 Housing Rehab Fund								3,130
140 Street Fund - Maint		241,050	108,370	51,310		16,140	725,390	1,308,380
470 Water Fund		237,190	69,960	51,310	33,970	10,760	1,180,570	2,161,010
472 Sewer Fund								-
621 Sewer		256,230	69,960	51,310	215,200	16,140	1,362,510	2,671,610
631 Maintenance					133,620		58,190	191,810
641 Surface Water/Collect					74,610		58,190	138,640
568 Information Technology							689,870	731,660
581 Insurance Fund								82,920
720 Urban Renewal Fund								292,200
Other Funds Wages & Ben	81,140	743,200	248,290	153,930	457,400	48,410	5,817,100	9,564,430
All Funds Wages & Ben*	324,480	899,130	333,360	205,240	457,400	107,610	16,292,690	22,390,010

FTE Detail by Supervising Department

This table shows detail of Full-time Equivalent (FTE) Summary of Supervising Departments on page 20. FTE counts in these tables are assigned to the department that supervises the position. For cost allocations of positions, see Personnel Allocation on page 160. *Since supervision and cost allocation are different methods of assigning FTE to departments, the numbers will not be equivalent.*

Department and Position	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
Administration					
City Administrator					
City Administrator	1.0	1.0	1.0	1.0	0%
Executive Legal Assistant	0.3	0.3	0.3	0.3	0%
Director of Special Projects	-	-	1.0	1.0	100%
Public Affairs and Communications Manager	1.0	1.0	1.0	1.0	0%
Total City Administrator	2.3	2.3	3.3	3.3	0%
City Attorney					
City Attorney	1.0	1.0	1.0	1.0	0%
Assistant City Attorney	1.0	1.0	1.0	1.0	0%
Executive Legal Assistant	0.5	0.5	0.5	0.5	0%
Total City Attorney	2.5	2.5	2.5	2.5	0%
Finance					
Finance Director	1.0	1.0	1.0	1.0	0%
Assistant Finance Director	1.0	1.0	1.0	1.0	0%
Senior Management Analyst	2.0	1.0	1.0	1.0	0%
Payroll Specialist	1.0	1.0	1.0	1.0	0%
Accounting Assistant	2.0	2.0	2.0	2.0	0%
Senior Court Operations Clerk	-	-	1.0	1.0	0%
Court Operations Clerk	1.0	2.0	1.0	1.0	0%
Court Operations Clerk -PT	0.5	-	-	-	0%
Cashier	2.0	2.0	3.0	3.0	0%
Cashier - Part-time	0.5	0.5	-	-	0%
Municipal Court Judge	0.1	0.1	0.2	0.2	0%
Total Finance	11.1	10.6	11.2	11.2	0%
City Recorder					
City Recorder/Risk Manager	1.0	1.0	1.0	1.0	0%
Executive Legal Assistant	0.2	0.2	0.2	0.2	0%
Total City Recorder	1.2	1.2	1.2	1.2	0%
Human Resources					
Human Resources Director	1.0	1.0	1.0	1.0	0%
Human Resources Analyst	1.0	1.0	1.0	1.0	0%
Office Assistant, seasonal PT	-	-	-	1.0	100%
Total Human Resources	2.0	2.0	2.0	3.0	50%

Department and Position	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
Economic Development					
Economic Development Director	0.4	0.4	0.4	0.4	0%
Economic Development Specialist	0.6	0.6	0.6	0.6	0%
Total Economic Development	1.0	1.0	1.0	1.0	0%
Community Development					
Planning					
Community Development Director	1.0	1.0	1.0	1.0	0%
Administrative Specialist	-	1.0	1.0	1.0	0%
Administrative Assistant	1.0	-	-	-	0%
Associate Planner	1.0	1.0	1.0	1.0	0%
Planner	-	1.0	1.0	1.0	0%
Senior Planner	1.0	1.0	1.0	1.0	0%
Total Planning	4.0	5.0	5.0	5.0	0%
Building					
Building Official	1.0	1.0	1.0	1.0	0%
Plans Examiner - Building Inspect III	1.0	1.0	1.0	1.0	0%
Plans Examiner - Building Inspect II	1.0	1.0	1.0	1.0	0%
Plans Examiner/Building Inspector I	0.8	0.8	1.0	1.0	0%
Plans Examiner/Building Inspector III PT	-	0.5	0.5	0.5	0%
Permit Tech I	-	1.0	1.0	1.0	0%
Permit Tech II	-	-	-	1.0	100%
Total Building	3.8	5.3	5.5	6.5	18%
Total Community Development	7.8	10.3	10.5	11.5	10%
Police					
Police Chief	1.0	1.0	1.0	1.0	0%
Deputy Chief	1.0	1.0	1.0	1.0	0%
Police Lieutenant	2.0	2.0	2.0	2.0	0%
Police Sergeant	5.0	5.0	6.0	6.0	0%
Police Officer	26.0	27.0	27.0	27.0	0%
Community Services Officer	2.0	2.0	3.0	3.0	0%
Police Property and Evidence Tech	1.5	1.5	2.0	2.5	25%
Executive Legal Assistant	1.0	1.0	1.0	1.0	0%
Support Services Manager	1.0	1.0	1.0	1.0	0%
Police Records Clerk	3.0	3.0	3.0	3.0	0%
Part-Time Employees - Bailiffs	2.3	2.5	2.5	1.5	-39%
Total Police	45.8	47.0	49.5	49.0	-1%

Department and Position	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
Community Services					
Community Services Admin					
Assistant City Administrator	1.0	1.0	1.0	1.0	0%
Special Programs Manager	1.0	1.0	-	-	0%
Community Services Director	-	-	1.0	1.0	100%
Community Relations Manager	1.0	1.0	1.0	1.0	0%
Community Relations Assistant - PT	0.5	0.5	0.5	0.5	0%
Total Community Services Admin	3.5	3.5	3.5	3.5	0%
Library					
Library Manager	1.0	1.0	1.0	1.0	0%
Librarian	3.0	3.0	3.0	3.0	0%
Library Assistant	1.0	1.0	1.0	1.0	0%
Part-Time Employees - Library	5.5	6.1	3.4	3.3	-2%
Total Library	10.5	11.1	8.4	8.3	-1%
Museum					
Library Assistant, Museum - PT	-	-	-	0.5	100%
Total Museum	-	-	-	0.5	100%
Recreation					
Parks & Recreation Manager	1.0	1.0	-	-	0%
Recreation Supervisor	1.0	1.0	-	-	0%
Events & Special Programs Manager	-	-	1.0	1.0	0%
Administrative Specialist	-	-	-	1.0	100%
Part-Time Employees - Recreation	2.0	0.9	1.3	1.0	-26%
Total Recreation	4.0	2.9	2.3	3.0	29%
Aquatics					
Aquatics Program Supervisor	1.0	1.0	1.0	1.0	0%
Aquatics Coordinator	1.0	-	-	-	0%
Aquatics Employees - PT	10.1	9.6	8.5	8.5	0%
Total Aquatics	12.1	10.6	9.5	9.5	0%
Transit					
Transit Manager	1.0	1.0	1.0	1.0	0%
Bus Driver Lead	1.0	1.0	1.0	1.0	0%
Bus Driver	1.0	1.0	3.0	3.0	0%
Bus Driver - PT	4.3	4.8	4.3	5.4	25%
Medical Transport Driver - PT	1.0	1.0	1.0	1.0	0%
Dial-A-Ride Driver - PT	2.4	2.4	2.3	2.3	0%
Management Analyst- PT	-	-	-	0.4	100%
Vehicle Custodian - PT	-	0.5	0.5	0.5	0%
Total Transit	10.7	11.6	12.9	14.4	11%
Parks & Facilities Maintenance					
Parks & Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0%
Parks & Maintenance Worker	4.0	4.0	2.0	2.0	0%
Parks & Custodial Worker - PT	-	1.8	-	-	0%
Custodial Worker I	1.0	1.0	1.0	1.0	0%
Custodial Worker II	1.0	1.0	1.0	1.0	0%
Utility Worker I	-	1.0	3.0	3.0	0%
Part-Time Employees - Seasonal	1.3	-	-	-	0%
Total Parks & Facilities Maintenance	8.3	9.8	8.0	8.0	0%
Total Community Services	49.1	49.5	44.6	47.2	6%

Information Technology

Information Technology Manager	1.0	1.0	1.0	1.0	0%
IT Systems Administrator	1.0	1.0	1.0	1.0	0%
IT Network Administrator	1.0	1.0	1.0	1.0	0%
IT Software Support Specialist	1.0	1.0	1.0	1.0	0%
GIS Technician	1.0	1.0	1.0	1.0	0%
IT Network Technician	-	1.0	1.0	2.0	50%
IT Network Technician - Part-Time	0.5	0.5	-	-	50%
Total Info Technology	5.5	6.5	6.0	7.0	17%

Department and Position	Actual	Actual	Budget	Budget	%
Public Works	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Change

Water

Assistant PW Director	-	-	-	1.0	100%
PW Operations Division Supervisor	1.0	1.0	1.0	1.0	0%
PW Section Supervisor	-	-	1.0	1.0	100%
PW Utility Crew Lead	1.0	1.0	-	-	
Administrative Analyst	1.0	-	-	1.0	100%
Administrative Specialist		1.0	1.0	-	
Utility Worker I	2.0	2.0	2.0	2.0	0%
Water Meter Reader	1.0	1.0	1.0	1.0	0%
Utility Worker II	1.0	1.0	1.0	1.0	100%
Water Operator I	1.0	1.0	1.0	1.0	0%
Water Operator II	1.0	1.0	1.0	1.0	100%
PW Maintenance Tech	1.0	1.0	1.0	1.0	0%
Utility Worker 1 (Seasonal) - PT	0.5	0.5	0.5	0.5	0%
Total Water	10.5	10.5	10.5	11.5	10%

Surface Water/Sewer Collections

Sewer Line Maintenance Tech	1.0	1.0	1.0	1.0	0%
Wastewater Collections Operator I	2.0	2.0	2.0	1.0	-50%
Wastewater Collections Operator II	-	-	-	1.0	100%
Total Surface Water/Sewer Collections	3.0	3.0	3.0	3.0	0%

Sewer

WWTP Supervisor/Operator IV	1.0	1.0	1.0	1.0	0%
Management Analyst	-	-	-	1.0	100%
Administrative Specialist	1.0	1.0	1.0	-	-100%
Industrial Waste Coordinator	1.0	1.0	1.0	1.0	0%
Laboratory Technician	1.0	-	-	-	0%
Laboratory Coordinator	-	1.0	1.0	1.0	0%
Utility Worker II	1.0	1.0	1.0	1.0	0%
Utility Worker I	1.0	2.0	2.0	2.0	0%
PW Maintenance Technician - WWTP	2.0	2.0	2.0	2.0	0%
Wastewater Operator I	1.0	2.0	2.0	2.0	0%
Wastewater Operator II	1.0	1.0	1.0	1.0	0%
Wastewater Operator III	1.0	1.0	1.0	1.0	0%
Total Sewer	11.0	13.0	13.0	13.0	0%

Street

PW Director	1.0	1.0	1.0	1.0	0%
Administrative Specialist	1.0	1.0	1.0	1.0	0%
Fleet Maintenance Technician	1.0	1.0	1.0	1.0	0%
Utility Worker I	3.0	3.0	3.0	3.0	0%
Utility Worker II	1.0	1.0	1.0	2.0	100%
Utility Worker III/Utility Crew Lead	1.0	1.0	-	-	0%
PW Operation Section Supervisor	-	-	1.0	1.0	0%
Utility worker I (Seasonal)	1.5	1.5	1.0	-	-100%
Grounds & ROW Maintenance Worker - PT	-	-	-	1.0	100%
Total Street	9.5	9.5	9.0	10.0	11%

Department and Position	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
Public Works (cont.)					
Engineering					
Public Works Proj & Eng Director	1.0	1.0	-	-	0%
City Engineer	1.0	1.0	1.0	1.0	0%
Project Engineer		1.0	2.0	2.0	0%
Associate Engineer	1.0	1.0	1.0	1.0	0%
Engineering Technician III	-	1.0	1.0	1.0	0%
Engineering Technician II	1.0	1.0	1.0	1.0	0%
Project Engineer - PT	0.5	0.5	0.5	0.5	0%
Total Engineering	4.5	6.5	6.5	6.5	0%
Total Public Works	38.5	42.5	42.0	44.0	5%
TOTAL FTE	166.7	175.3	173.7	180.8	4%

Urban Renewal Agency

Department and Position	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	% Change
Urban Renewal Agency					
Economic Development Director	0.6	0.6	0.6	0.6	0%
Economic Development Specialist	0.4	0.4	0.4	-	-100%
Economic Development Analyst				0.4	100%
Total Economic Development	1.0	1.0	1.0	1.0	-100%
Total FTE - Urban Renewal Agency	1.0	1.0	1.0	1.0	-
GRAND TOTAL FTE	167.7	176.3	174.7	181.8	4%

Budgeted Transfers

The table below shows a summary of all budgeted transfers. The purpose of each transfer is included in the individual fund discussions.

		Transfers In									
Fund		General Fund 001	Transit Fund 110	Street Fund 140	General Cap Const Fund 358	Str/Storm Cap Const Fund 363	Sewer Cap Const Fund 465	Water Cap Const Fund 466	Equip Replacemt Fund 591	PERS Reserve Fund 693	Total
Transfer Out	General Fund 001		100,000		66,470						166,470
	Transit Fund 110										-
	Building Fund 123										-
	American Rescue Plan 136	841,000	127,000		161,250						1,129,250
	Street Fund 140								60,000		60,000
	Parks SDC 364				1,028,750						1,028,750
	Transportation SDC Fund 376	200,000			50,000	170,000					420,000
	Storm SDC Fund 377					67,320					67,320
	Water Fund 470							354,000	60,000		414,000
	Sewer Fund 472			90,000			2,035,000		60,000		2,185,000
	Water SDC Fund 474							125,000			125,000
	Sewer SDC Fund 475						100,000				100,000
	Info Tech Fund 586										-
	Insurance Fund 581										-
	Urban Renewal Fund 720										-
	Total	1,041,000	227,000	90,000	1,306,470	237,320	2,135,000	479,000	180,000	-	5,695,790

Funds for capital projects are only transferred on a reimbursement basis.

Capital Construction Projects

Consistent with the City’s commitment to financial transparency and accountability, an improved methodology for planning, authorizing, budgeting, and reporting Capital Construction projects was implemented in FY 2014-15. All capital projects are individually reviewed and authorized by the Public Works Director, Finance Director and ultimately, the City Administrator prior to inclusion in the annual budget. Each project has a specific scope and budget, and each included project has a project data sheet providing this information. Only those projects included in this budget may incur expenditures during this fiscal period. Projects added after budget authorization must be authorized by Council through a supplemental budget request or wait for the next budget cycle for authorization.

Projects funded on a pay-as-you-basis are budgeted for the full amount of the project cost, even if the project is expected to span multiple budget periods. This ensures that budget authority is available for the project should the schedule accelerate. In addition, this ensures that funds authorized are earmarked for the project, which prevents inadvertent over expenditure of limited dedicated resources. Previously authorized projects not completed in the prior fiscal year are included with the balance of unexpended funds budgeted. Projects that require financing are budgeted incrementally to ensure that available funding is used prior to incurring borrowing costs.

As the year progresses, transfers to Cap Const Funds will be performed only on a reimbursement basis for each project. This will ensure that funds are not transferred for projects that are delayed or cancelled. Except for projects that have external funding sources, the target ending balance for Cap Const Funds will be zero.

A project code is assigned for each project, which uniquely identifies the project’s class, purpose, fund, plus a four-digit project number. The project codes are used on all transactions to track revenues and expenditures for the life of the project.

Project Class		Project Purposed		Fund		Project Number
A	Activity	A	Activity	GF	General	####
C	Capital	B	Building	ST	Street	
E	Engineering Only	D	Distribution	SW	Sewer	
G	Grant	E	Equipment	TR	Transit	
M	Maintenance	I	Infrastructure	UR	Urban Renewal	
		P	Parks	WA	Water	
		V	Vehicles			

Project Data Sheets

As part of the City’s improved capital project methodology, project data sheets have been included on the following pages for all proposed capital projects. These sheets summarize a project, including the budget amount, funding source and location of the project. Multi-year information is also displayed to provide a project status. Before a project data sheet is created, the project is reviewed by the City Administrator for inclusion in the proposed budget.

Current Year Projects

Project Name	Project Number	General Cap Const Fund 358	Street & Storm Cap Const Fund 363	Sewer Cap Const Fund 465	Water Cap Const Fund 466	Total
Police Radio Channel System Upgrade	CEGF1554	143,710	-	-	-	143,710
Library Water Vault		15,000	-	-	-	15,000
Mill Creek Greenway Trail Development		850,000				850,000
Legion Park Improvement	CPGF1634	500,000				500,000
Police Department Office Remodel		46,250				46,250
Woodburn Community Center		1,000,000				1,000,000
Boones Crossing Park Development		450,000				450,000
Centennial Park, Dog Park Improvements		125,000				125,000
Burlingham Park Picnic Shelter Rebuild		65,000				65,000
Burlingham Park Improvement Planning		10,000				10,000
West Hayes Street Completion	CIST1486	-	100,000	-	-	100,000
Safety Sidewalk & ADA Construction	CIST1165	-	75,000	-	-	75,000
Harvard/Evergreen Intersection		-	25,000	-	-	25,000
Hayes/Evergreen Intersection			25,000			25,000
Stacy Allison/Evergreen Intersection			25,000			25,000
TMDL Projects		-	20,000	-	-	20,000
Evergreen Rd to Stacy Allison Way			25,000			25,000
Stacy Allison/Industrial Extension			25,000			25,000
Student Pedestrian Improvements			500,000			500,000
5th St. Storm Replacement			30,000			30,000
4th St. Storm Rehabilitation			30,000			30,000
Pump Station Upgrades	CDSW1414	-	-	100,000	-	100,000
Sanitary Sewer Collection System Piping Replacement	CDSW1488			460,000		460,000
TMDL Projects				20,000		20,000
Brick Veneer Repair - Digester	CISW1544	-	-	50,000	-	50,000
I-5 Pump Station	CDSW1547	-	-	25,000	-	25,000
Poplar Tree Expansion & Irrigation	CDSW1592	-	-	300,000	-	300,000
North Sanitary Sewer Trunk Line	CISW1620	-	-	700,000	-	700,000
5th Street - Harrison to Garfield - Sewer Repairs	CDSW1594	-	-	30,000	-	30,000
Young Street Pipeline	CDSW1469	-	-	50,000	-	50,000
Vanderbeck Pump Station Upgrades	CISW1622	-	-	200,000	-	200,000
Woodland/Hwy 219 Sewer Repair	CISW1623	-	-	30,000	-	30,000
Cleveland St.				20,000		20,000
Corby St.				50,000		50,000
Sewer Projects, Design Engineering				100,000		100,000
PGE land and easement purchase					900,000	900,000
Inspection - Repaint the Elevated Storage Tank	CIWA1545	-	-	-	20,000	20,000
Parr Road Treatment Plant -New Well & Raw Waterline Piping	CDWA1546	-	-	-	100,000	100,000
I-5 Waterline Crossing to serve SWIR Area	CAWA1626	-	-	-	25,000	25,000
Replace Transmission Lines- Boones Ferry to Cleveland	CIWA1658	-	-	-	100,000	100,000
Columbia Dr. Water Main Replacement					50,000	50,000
Santiam Dr. Water Main Replacement					25,000	25,000
S. Cascade Dr. Water Main Replacement					25,000	25,000
New Well I-5 site					300,000	300,000
Fire Flow Improvements					336,800	336,800
Water projects, Design Engineering					50,000	50,000
Auxiliary Power to Wells	CIWA1595	-	-	-	75,000	75,000
Total		3,204,960	880,000	2,135,000	2,006,800	8,226,760

Six Year Capital Improvement Plan – FY 2023-24 to FY 2028-29

Project	Revenue Source	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Total
State Construction								
Hwy. 99E Widening - Lincoln St. to S. of Cleveland St	State/City		7,150,000					7,150,000
Improve Roadway Lighting along Hwy 99E Corridor	State/City		2,110,000					2,110,000
Hwy. 99E/211/214 Intersection Improvements	State						15,000,000	15,000,000
Butteville/Parr Rd. Temporary Safety Improvements	State/City/County	10,000	100,000					110,000
Evergreen/214 Intersection Improvements, traffic signal phas	State/City		50,000					50,000
Settlemier/214 Intersection Improvements, traffic signal pha	State/City		50,000					50,000
HS/Front St. Sidewalk Safety Improvements	State/ODOT Rail/GF	250,000	250,000					500,000
Total State Fund Construction		260,000	9,710,000	-	-	-	15,000,000	24,970,000
Street & Storm Construction								
W. Hayes Street Improvements - Settlemier to Cascade	Street SDC/Street	100,000						100,000
Evergreen Road: Connect to Parr Road	Developer/Street SDC	600,000	800,000					1,400,000
Harrison Street Improvement, Settlemier to Front	Street Fund/Street SDC				80,000	975,000		1,055,000
Front Street Improvements - Front St Ramp to NCL	Street SDC		1,500,000	2,300,000				3,800,000
Butteville/South Arterial (SWIR)	Developer/Street SDC					6,000,000		6,000,000
Harvard/Evergreen Intersection Improvements	Street Fund/Street SDC	25,000	300,000	3,500,000				3,825,000
Hayes/Evergreen Intersection Improvements	Street Fund/Street SDC	25,000	600,000	3,500,000				4,125,000
Stacey Allison/Evergreen Intersection Improvements	Street Fund/Street SDC	25,000	900,000	4,000,000				4,925,000
Stacy Allison to Evergreen Road- Street Improvements	Street Fund/Street SDC	25,000	25,000	3,000,000				3,050,000
Stacey Allison/Industrial Extention	Street Fund/Street SDC	25,000	25,000	5,000,000				5,050,000
First Street Improvements - Harison Street to No Name Street	Street Fund/Street SDC		1,100,000					1,100,000
Miscellaneous Modifications:								-
A. Pedestrian Movements								-
Safety Sidewalk Construction/ADA	Street Fund	75,000	75,000	75,000	100,000	100,000	100,000	525,000
Harvard-Elevated Ped Crossing	Street Fund	90,000						90,000
Front Street Safety Ped Movements	Street Fund	80,000						80,000
Second Street - Library	Street Fund		75,000					75,000
City Hall ADA Improvements (Public Buildings)			50,000	50,000	50,000			150,000
School Safety Routes	Street Fund/Grant	500,000	25,000	75,000	75,000			675,000
B. Intersections								-
Settlemier/W. Lincoln	Street Fund		65,000					65,000
C. TSP Update	Street SDC	200,000						200,000
D. Speed Studies								-
Butteville/South Arterial (SWIR)	Developer/Street SDC		30,000					30,000
Parr Road	Developer/Street SDC			30,000				30,000
Boones Ferry Road	Developer/Street SDC				30,000			30,000
Total Street & Storm Construction		1,770,000	5,570,000	21,530,000	335,000	7,075,000	100,000	36,380,000
Storm Drain Construction								
4th Street Storm Replacement - Garfield to Harrison	Street Fund/Storm SDC	30,000	620,000					650,000
N. Front Street - Culvert to Commerce	Street Fund/Storm SDC		18,000	332,000				350,000
Cleveland Street at Mill Creek Culvert Rehab	Street Fund/Storm SDC		250,000					250,000
Aquatic Center Area Storm Improvement	Street Fund/Storm SDC		130,000					130,000
5th Street - Lincoln to Harrison St	Street Fund/Storm SDC	30,000	500,000					530,000
N 2nd and 3rd - South of Yew Street	Street Fund/Storm SDC			450,000				450,000
Landau/Laurel/George Storm to Pudding River	Street Fund/Storm SDC		250,000	1,250,000				1,500,000
Rehab Existing Collection System	Street Fund/Storm SDC	500,000	500,000					1,000,000
Storm Drainage Master Plan Update	Storm SDC	250,000						250,000
Rehab Existing Collection System	Street Fund/Storm SDC		500,000	500,000				1,000,000
Goose Creek Drainage Upgrades	Street Fund/Storm SDC			1,000,000				1,000,000
Drainage work & street modification @ High Street	Street Fund/Storm SDC	30,000						30,000
Total Storm Drain Construction		415,000	2,268,000	3,532,000	390,000			6,605,000
Street Resurfacing: Gravel Streets								
Yew Street, 2nd to 3rd	Street Fund				50,000	350,000		400,000
Elm Street	Street Fund		50,000	670,000				720,000
Christiansen Street	Street Fund			50,000	470,000			520,000
Wilson Street	Street Fund					50,000	300,000	350,000
E Hayes Street	Street Fund					50,000	165,000	
Oswald Street	Street Fund						1,500,000	
Church Street, 1st to 2nd	Street Fund						265,000	265,000
Total Gravel Streets		0	50,000	720,000	520,000	450,000	2,230,000	3,970,000
Water Systems Construction								
New Well 1-5 Site	Water Fund	300,000	100,000	3,500,000				3,900,000
Water Rights Implementation	Water Fund		15,000					15,000
Drinking Water Protection	Water SDC/Grant		75,000					75,000
Repaint Elevated Storage Tank Inspection	Water Fund	20,000						20,000
Parr Road Third Booster pump & SCADA upgrades	Water Fund			175,000				175,000
Country Club Rd to Elevated Tank - Boones Ferry to Cleveland	Water Fund	100,000	3,484,000					3,584,000
Parr Road Treatment Plant - New well & raw water piping	Water Fund/Water SDC	100,000						100,000
I-5 waterline crossing to serve SWIR Area	Water Fund/Water SDC/Dev	25,000	250,000	2,500,000				2,775,000
Hwy 214: Astor Way to 1210 Newberg Hwy. waterline loop	Water Fund/Water SDC		50,000	190,000				240,000
Routine Water Main Replacement Program	Water Fund/Water SDC		400,000	400,000	400,000	400,000		1,600,000
Fire Flow Improvements	Water Fund	336,800	336,800	336,800	336,800	336,800		1,684,000
Auxilliary Power for Wells #9, #11 & #14	Water Fund	75,000	75,000					150,000
Columbia Drive Water Main Replacement	Water Fund	50,000	900,000					950,000
Santiam Drive Water Main Replacement	Water Fund	25,000	600,000					625,000
S. Cascade Drive Water Main Replacement	Water Fund	25,000	1,000,000					1,025,000
W Clackamas Circle and E Clackamas Circle Water Main	Water Fund		30,000	1,250,000				1,280,000
W Hayes Street (Cascade Dr to Oregon Way) Water Main Replacement	Water Fund		30,000	550,000				580,000
Oregon Way Water Main Replacement	Water Fund			75,000	800,000			875,000
Total Water Systems Construction		1,056,800	7,345,800	8,976,800	1,536,800	736,800		19,653,000

Project	Revenue Source	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Wastewater: Treatment Plant								
POTW Phase 2A/Natural Treatment System	Sewer Fund		2,400,000	3,400,000				5,800,000
Wastewater Facilities Plan Update	Sewer SDC	300,000						300,000
Storm Water Treatment Final Engineering	Sewer Fund/SDC/Loan		265,000					265,000
Headworks - Screening	Sewer Fund/SDC/Loan		380,000	1,520,000				1,900,000
Primary Sedimentation - PEPS	Sewer Fund/SDC/Loan		600,000	2,400,000				3,000,000
Poplar Tree Expansion on Additional Property	Sewer Fund	300,000	500,000	500,000				1,300,000
Septage RV Dump Station improvements	Sewer Fund/SDC/Loan			300,000				300,000
Poplar Tree Land Purchase	Sewer Fund/SDC/Loan			885,000				885,000
Primary Sedimentation - Convert WW Clarifiers	Sewer Fund/SDC/Loan		340,000	1,360,000				1,700,000
Filtration	Sewer Fund/SDC/Loan		380,000	1,520,000				1,900,000
Roof Replacement Section A - Sheet Metal Roof	Sewer Fund		40,000					40,000
Brick Veneer Repair - Digester	Sewer Fund	50,000						50,000
Total Treatment Plant		650,000	4,905,000	11,885,000	0	0	0	17,440,000
Wastewater: Collection System Construction								
Pump Station Upgrades (Existing Upgrades - Reliability)	Sewer Fund	100,000						100,000
Collection System Piping Replacements	Sewer Fund	460,000	460,000	300,000	300,000	300,000	300,000	2,120,000
Young Street Pipeline Project	Sewer Fund	50,000	9,000,000					9,050,000
Rainier Lift Station - Force & Gravity sections	Sewer Fund		20,000	80,000	1,300,000			1,400,000
Front Street Pipeline Project	Sewer Fund		800,000					800,000
Lincoln Street Sewer rehab - Bryan to Mill Creek	Sewer Fund		500,000					500,000
Laurel Sanitary Sewer Project	Local Imprvmnt District			1,000,000				1,000,000
I-5 Pump Station & Force Main Upgrades Project, Phase 1	Sewer Fund	25,000						25,000
North Santiam Sewer Trunk Line from MCP5 to Hazelnut Dr	Sewer Fund/Sewer SDC	700,000	200,000					900,000
Vanderbeck Pump Station Upgrades	Sewer Fund	200,000						200,000
Lincoln Street Sewer rehab - Settlemier to First St	Sewer Fund					50,000	300,000	350,000
Third Street - Harrison to Lincoln - sewer repairs	Sewer Fund		30,000	150,000				180,000
Fifth Street - Harrison to Garfield - sewer repairs	Sewer Fund	30,000	300,000					330,000
Woodland/Hwy 219 Sewer repair at NE quadrant	Sewer Fund	30,000	200,000					230,000
Progress Way Pipeline proejct	Sewer Fund		255,000	1,200,000				1,455,000
Cleveland Street (north side of railroad)	Sewer Fund	20,000	500,000					520,000
Corby Street	Sewer Fund	50,000	50,000					100,000
Tierra Lynn	Sewer Fund		20,000	130,000				150,000
Gatch Street	Sewer Fund		20,000	700,000				720,000
Park Avenue	Sewer Fund			20,000	340,000			360,000
Greenview Drive at Pump Station	Sewer Fund					20,000	80,000	100,000
TMDL projects	Sewer Fund	20,000	20,000	20,000				60,000
Brown St. Deep Sewer South & East	Developer	1,300,000						1,300,000
Total Sewer Construction		2,985,000	12,375,000	3,600,000	1,940,000	370,000	680,000	21,950,000
Public Facilities Projects								
Library Water Vault	General Fund	15,000						
Police Department Office Remodel	General Fund	46,250						
Library - Roof Replacement Sections A-H	Urban Renewal		450,000					450,000
Aquatic Center - Roof Replacement Section A			100,000					100,000
Garage Resurface, concrete covered				27,500				27,500
202 Young Street - Roof Replacement Sections A-C				53,500				53,500
Fleet Maintenance Roof Replacement Section D				17,500				17,500
Public Works Annex Roof Replacement			80,000					80,000
Settlemier Restrooms - Roof Replacement Section B	General Fund			5,000				5,000
Park Maintenance office - Roof Replacement				13,000				13,000
Total Facilities		61,250	630,000	116,500	-	-	-	807,750
Parks								
Acquire properties for Mill Creek Greenway	Park SDC/Grants			200,000				200,000
Restore Wyffels Park	Park SDC/Grants					200,000		200,000
Construct Wyffels Park Trail	Park SDC/Grants		100,000	150,000				250,000
Burlingham Park Improvement Planning	General Fund	10,000						10,000
Burlingham Park Picnic Shelter Rebuild & Other Improvement	ARPA/Park SDC/Grants	65,000	85,000	350,000				500,000
Park Comfort and Convenience Features	Park SDC/Grants/GF		25,000	25,000	25,000	25,000	25,000	125,000
North Front Street Park Sport Court	Park SDCs/Grants				60,000			60,000
Boones Crossing Park Development	Park SDC	450,000	50,000					500,000
Centennial Park Dog Park Improvements	ARPA/ Park SDC	125,000						125,000
Legion Park Improvement	Park SDC	500,000						500,000
Add Park SW Area East of I-5	Park SDC/Grants			1,000,000				1,000,000
Add Destination or Boundless Playground	Park SDC/Grants		500,000					500,000
Acquire properties for Mill Creek Greenway	Park SDC/Grants		200,000					200,000
Develop Additional Phases of Mill Creek Greenway	Park SDC/Grants		800,000					800,000
Centennial Park Baseball Field Lighting and Fencing	Park SDC, Grants			300,000	300,000			600,000
Aquatic Center Spray Features and Water Slides	General Fund, Bond			250,000				250,000
Community Center	Loan/Bond/Grants/Park SD	1,000,000	12,500,000					13,500,000
Settlemier Park Improvements	Park SDC/Grants		750,000	1,250,000				2,000,000
Nelson Park Soccer Field, Paths, Shelter, Sport Court	Park SDC/Grants				200,000	300,000		500,000
Add Park to West Area	Park SDC/Grants			1,000,000				1,000,000
Acquire Properties for Mill Creek Greenway	Park SDC/Grants		200,000					200,000
Develop Additional Phases of Mill Creek Greenway	Park SDC/Grants			800,000				800,000
Mill Creek Greenway Trail - Brown Strett-Deer Run	Park & Street SDC/Grants	850,000	850,000					1,700,000
Parks & Recreation Master Plan Update	Park SDC	60,000						60,000
Total Parks Construction		3,060,000	15,860,000	5,525,000	585,000	525,000	25,000	25,580,000



Appendices

- ❖ Glossary

- ❖ Budget Policies & Fiscal Strategy

- ❖ Five-Year Forecast

- ❖ Wage Scales
 - Part-Time Wage Scale
 - AFSCME Wage Scale
 - Woodburn Police Association
 - Sergeant Wage Scale
 - Unrepresented Wage Scale

- ❖ Chart of Accounts

- ❖ LB-1 Notice of Public Hearing

- ❖ Budget Resolution

Glossary

Accrual Basis: The recording of the financial transactions of a government, and other events and circumstances that have cash consequences for the government, in the periods in which those transactions, events and circumstances occur, rather than only in the period in which cash is received or paid by the government.

Adopted Budget: Financial plan, approved by the governing body, which forms the basis for appropriations

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 budget, if any. It is presented in a resolution or ordinance adopted by the governing body.

Assess Value (AV): The value set on real and personal property as a basis for imposing taxes. Maximum Assessed Value (MAV) is the base on which a property's property tax is calculated, and by state law MAV cannot increase by more than 3.0 percent each year.

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.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Bond: A written promise to pay a specific 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 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 propose budget.

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

Capital Improvement (Capital Expenditure): 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 the 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. 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.

Cash Basis: A basis of accounting recognizing transactions only when cash is received or disbursed.

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 authorize 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 Defeasance: A provision in a contract that voids a bond or loan on a balance sheet when the borrower sets aside cash or bonds sufficient enough to service the debt.

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.

Depreciation: An accounting convention used to charge the expiration in the service life of a fixed asset to the period it benefits.

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

Fiscal year: A 12-month period of time to which the annual budget applies. Woodburn’s fiscal year is July 1 through June 30.

Fixed Assets: Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets, also referred to as capital assets, include land, right-of-way, buildings, improvements, infrastructure and equipment costing over \$5,000 with an estimated life of one year or more.

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 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 and 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.

GFOA: Government Finance Officers Association

Government Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds.

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.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies.

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.

Major Fund: A fund whose revenues, expenditures/expenses, assets or liabilities are at least 10.0 percent of the total for their fund category (governmental or enterprise) and 5.0 percent of the aggregate of all governmental and enterprise fund in total.

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

Maximum Assessed Value (MAV): The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3.0 percent each year. The 3.0 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified Accrual: Basis of accounting in which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues and recorded when received. All governmental funds are accounted for using the modified accrual basis of accounting.

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 citywide 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). Trends in current year resources are evaluated by focusing on Operating Revenue.

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

Performance Measure: Data collected to determine how the effectiveness or efficiency of a department, program or activity is doing in achieving its objectives.

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.

Personnel Services: A budget category which accounts for 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.

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 and submitted to the public and the budget committee to review.

Propriety Fund Type: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e. enterprise and internal service funds).

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 of 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, revenue 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 (SDC) 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.

State Revenue Sharing: Fourteen percent of state liquor receipts allocated to cities on a formula basis as outlined by state statute and distributed on a quarterly basis.

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

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 listing showing the amount of taxes imposed against each taxable property.

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

Transient Occupancy Tax (Hotel/Motel Tax): Tax charged to any transient, who exercises occupancy for a period of 30 consecutive calendar days or less, counting portions of calendar days as full days, in the amount of nine percent (9%) of the rent charged by the operator (hotel/motel proprietor). This tax goes into the General Fund. Some of the proceeds are used for ToT Grants for tourism.

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.

WWTP: Wastewater Treatment Plant. City owned facility to treat wastewater.

City of Woodburn

FY 2023/24 Financial Plan **Budget Policies, Fiscal Strategy, & Five Year Forecast**

FY 2023/2024 Budget Goal. Woodburn’s challenge will be associated with development-related service demands, maintaining a sound financial position in the face of changing community dynamics, and closing projected revenue over expense General Fund shortfalls while working to fully rebuild popular parks and recreational programming, which is still recovering from the pandemic. It should also be noted that in the prior year American Rescue Plan ACT (ARPA) funding has been mostly expended, meaning that the City’s social service programming and project support will be likely ending within the next 18 months.

As residential and industrial development continues at an aggressive rate, additional property tax revenue will lag behind the demands for service. Consequently, the financial challenge for the City will be maintaining current levels of service while accommodating demand without jeopardizing the City’s cash reserves and contingencies. These factors will result in a 2023/24 “hold the line budget.”

1. Working in the framework of the City Council’s FY 2023/24 Financial Plan and Oregon Budget Law, the City Administrator will present a balanced FY 2023/24 Budget, working to close projected General Fund revenue shortfalls over time while protecting cash balances to the greatest extent possible. It is acknowledged that future revenues and service costs are difficult to predict in the face of unprecedented growth.
2. When possible, the City will seek to build cash reserves with the understanding that growth in future service levels may lag behind actual revenue forecast.
3. ARPA “roll-up” savings will be redistributed or reallocated as authorized by the City Council for programs and services consistent with federal rules. The City Council’s ARPA plan, including any new or reallocated resources, will be reflected in the Proposed Budget.
4. In addition, it is also the goal of the City to prioritize existing resources on and services such as public safety funding, economic aid, planning, parks and recreation programming, including aquatics and library services, and maintaining current service levels as resources allow.
5. As a top economic goal, Woodburn is at the front end of a Urban Growth Boundary Adjustment to incorporate the Southwest Industrial Reserve Area and is reflected as such in the Proposed Budget.
6. In FY 2023/24, it will be the goal of the City Council to procure professional services needed to complete a 5 year Financial Strategic Plan that forecasts new growth-based resources for all funds, new expenses associated with increased service levels and making recommendation on how resources are allocated within the time period in the most prudent manner.

BUDGET POLICY

• SECTION 1. ANNUAL REVIEW & POLICY

- A. **Fiscal Responsibility**. The policy of the City of Woodburn is 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. The budget resolution will be adopted by the fund at a summary level.
- 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 resources. Requests for new programs made outside the annual budget process will be discouraged. New initiatives will be funded by reallocating existing City resources to 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 Policy Updates**. The City Council will review and adopt the Fiscal Year Budget Policies on an as-needed basis as determined by the City Administrator or as circumstances require.
- F. **Annual Five-Year Forecast**. The City Council will review and approve the Five-Year Forecast as needed. The forecast is an estimate of future revenues and expenses intended to serve as an estimate and a guideline for making sound financial decisions in the current fiscal year and budget preparation. The Five-Year Forecast and the Budget Policies together will constitute the City's annual Financial Plan.
- G. **Policy Direction**. Consistent with the role outlined in the Woodburn City Charter, the City Council is responsible for providing policy direction to determine the City's overall financial health. 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. In addition, the City may avoid reductions in City programs by considering 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 the 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, reorganizations, 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.

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

- A. **Recognizing Financial Limits**. Woodburn will make a distinction between two different types of services; 1) those funded primarily from City discretionary resources, and 2) those funded primarily from dedicated resources.
- B. **Discretionary Resources**. The General Fund collects 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 resources are normally subject to restrictions via state and federal law, grant agreements and contracts, City policy, and ordinances. City services funded primarily through dedicated funds include such items as speed and safety belt enforcement, grant-funded transportation, utility services, etc.

- **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 seek savings and alternative revenue sources 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 flexibility 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 prior year 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.
- I. **Revenue Estimates**. Departments should budget for revenues based on the best information available during the annual 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. 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 (See Section 19).
- L. **New Discretionary Programs**. New discretionary programs, deemed a high priority activity, may be included in the Proposed Budget with the prior approval of the City Administrator. If programs are added/expanded, an evaluation will be made on the impact to supporting services (e.g. information, finance, facilities, human resource, budget, etc.). Any 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.
- N. **Annual Budget Savings**. To the extent General Fund supported departments experience savings during the year (due to position vacancies, etc.) that money shall be designated first to meeting the established contingency and reserve levels. Should the contingency and reserve levels be met, any remaining savings may be allocated towards the PERS Reserve and/or one time projects as determined by the City Administrator.

- **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 backfill 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 for 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.
- 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 first be used to meet operational expenses, and subsequently fund capital projects in a manner consistent with Woodburn’s Capital improvement plans and operating requirements.
- G. **Utility Rates.** The City will maintain utility rates at a level that ensures that all debt service, operating, and capital costs, are adequately recovered and debt covenant requirements are met. Capital costs identified in the approved capital improvement plan will be used as the basis for forming the capital costs recovery portion of utility rates.
- H. **System Development Charges.** As permissible under state law, the City will pursue the recovery of infrastructure-related development costs 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.

- **SECTION 5. FUND RESERVES & CONTINGENCIES**

- A. **PERS Side Account Savings.** In 2019, the City Council goal of establishing a PERS side account was achieved with a City contribution of \$2,823,043, which received a PERS match. The City will continue to add resources to the City’s PERS Fund as resources allow, but will direct any PERS savings to help maintain current service levels. It is the overall goal of the City to continue to increase the balance in the City’s PERS Reserve Fund in order to make future Side Account contributions.

- B. **General Fund Contingency.** Consistent with Government Finance Officers Association (GFOA) best practices, at least 20 percent of the General Fund’s operating appropriation shall be placed into the operating contingency to meet cash flow needs, with a long-term goal of increasing the reserve to 25 percent as year-end savings occur. In addition, it is the goal of the City to preserve the contingency balance to the greatest extent possible. No new General Fund program or service will be created that diminishes the General Fund Contingency below established minimum levels.
- C. **Contingency Replenishment.** If contingency funds are expended, an effort will be made to reduce expenses to retain a minimum of 20 percent General Fund contingency.
- D. **Shortfall Management Reserve (SMR).** The SMR is intended to subsidize future shortfalls estimated in the Five-Year Forecast. If SMR funds are expended, an effort will be made to replenish funds as savings are identified in the annual budget process.
- E. **Water & Sewer Fund Contingencies.** The Water and Sewer Funds will maintain annual contingencies of not less than 5%.
- F. **Equipment Replacement.** This fund is for the replacement of vehicles and equipment. The goal is for City departments to transfer one-tenth the value of its fixed asset inventory every year as budget allows to ensure future replacement funding is available. Replacement fund transfers may be limited or delayed in order to preserve operational budgets.

- **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 cost savings from the current costs. No position compensation or increase will be provided beyond the amounts budgeted for the position without prior approval from the City Administrator.
- B. **Considerations of New Positions/Programs.** Unless otherwise authorized by the City Administrator, 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 the 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, 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 presented to the City Council through a budget resolution or supplemental budget.
- 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 benefits 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 wage increases which evaluate the 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. COLAs included in the Proposed Budget are considered and approved by the Budget Committee and City Council as part of the budget process. 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 appropriation level.

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 service expenses. 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. UNAPPROPRIATED ENDING FUND BALANCES (ALL FUNDS)**

A. **Limit Unappropriated Ending Fund Balances.** To provide the most budget flexibility during the year, the City will 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 or a City Council approved reserve.

• **SECTION 13. CAPITAL IMPROVEMENT GUIDELINES**

A. **Capital Improvement Program.** A 6-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 6-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.

- **SECTION 14. DEBT ISSUANCE (ALL FUNDS)**

- A. **Debt Issuance.** The City will issue debt in accordance with the 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.

No debt will be issued without the approval of the City Administrator and authorization of the City Council.

- 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.
- C. **Debt Compliance.** On an annual basis the Finance Director and shall ensure that annual reporting requirements have been met and will review the condition of the corresponding debt funds to ensure compliance with existing financing agreements.

- **SECTION 15. DEBT REFINANCING/REFUNDING**

- A. **Debt Refinancing/Refunding.** From time to time, the City Council and/or the City Administrator may direct the Finance Director to determine the feasibility of refinancing/refunding existing debt. Refinancing may include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.
- B. **Responsibility.** The Finance Director, with the assistance of consultants as needed, shall have the sole responsibility for conducting the analysis of outstanding bond debt for refinancing/refunding opportunities that may be presented by underwriting and/or financial advisory firms and making a recommendation to the City Administrator.
- C. **Term of Refinancing/Refunding Issues.** The City may refund bonds within the term of the originally issued debt. However, the City may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
- D. **Analysis and Report.** The City will evaluate each refinancing/refunding candidate on a case-by-case basis. When analyzing possible refinancing/refunding opportunities: the City establishes a guideline net present value savings threshold goal of three percent (3%) of the refinanced/refunded bond principal amount. The net present value savings will be net of all related issuance costs. In addition, the Finance Director will make a full report on the potential saving generated and any financial risk associated with refinancing/refunding the debt.

- **SECTION 16. INVESTMENTS**

A. **Administration**. The City of Woodburn’s Investment Policy is attached as Exhibit A.

• **SECTION 17. ANNUAL FINANCIAL AUDITS**

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 to make any necessary recommendations for improvement.

C. **Finance Director and City Administrator Oversight**. It will be the responsibility of the Finance Director and the City Administrator to oversee the annual audit process.

D. **Preparation of Financial Statements**. When feasible, City staff will prepare and provide annual financial statements to the auditor’s satisfaction. If staffing levels or other barriers exist to internal preparations of financial statements, the City Administrator may authorize the auditor’s preparation of financial statements for the purposes of completing the annual audit on time.

E. **Audit Deadlines & Extensions**. Per Section 17 (F), the annual audit will be provided 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. Any and all requests for audit filing or presentation extensions must be approved 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 reason for the extension request and an estimated time line for completing, presenting, and filing the audit.

F. **Audit Presentation to Council**. The annual audit findings will be presented to the Woodburn City Council during a regularly scheduled City Council meeting by a representative of the 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 annual financial report will be provided to the Woodburn Budget Committee for their review.

• **SECTION 18. PROGRAMS**

A. **Discretionary Programs**. To the extent discretionary resources are available, high priority services areas will be slated for growth. Lower priority service areas will receive constant or

decreasing discretionary support. Based on the direction of the City Council, discretionary programs are identified, and prioritized, as follows:

- ✓ 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 (new and replacements of equipment and 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 19. 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, the reduction will be made proportional to the programs and services identified by the City Council.
- C. **Moderation When Possible.** If, as a result of a loss of a significant amount of discretionary resources, expenditure reductions become necessary they will be made on a moderate case-by-case basis to discretionary supported programs and services.
- 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 savings are required, the City may consider a reduced workweek or furlough days prior to laying off staff.
- F. **Consideration List.** 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. The City Administrator can determine the appropriate level of consideration at his/her sole discretion when making mid-year reductions or comprising the annual budget proposal. Based

on the direction of the City Council, the order of City service areas to be considered for reductions are:

- ✓ 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 (addition or replacement of computers and 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.

The Transit Fund indirect costs will be per the federally allowed de minimis overhead rate of 10 percent.

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.

5-Year Forecast

Woodburn City Council adopted the Five-Year Forecast on January 17, 2023. It is included here to add a long-term perspective to budget information.

WOODBURN

O R E G O N
Incorporated 1889



New Development Projects



Commercial



Housing

City of Woodburn, Oregon and Woodburn Urban Renewal Agency Five Year Forecast FY 2023-24 to 2027-28

City of Woodburn
Five-Year Forecast
FY 2023-24 - FY 2027-28

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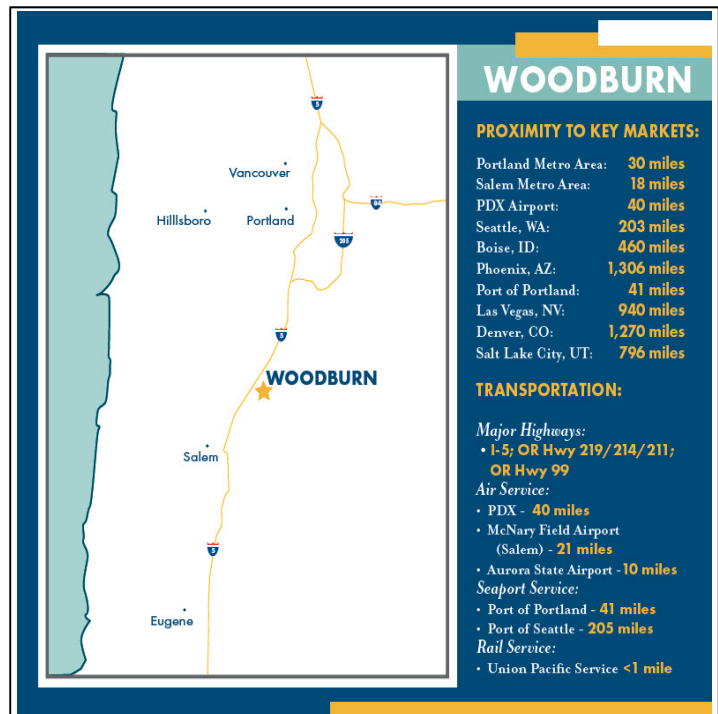
Introduction

City of Woodburn Background

The City of Woodburn is a municipal corporation, which operates under a Council-Manager form of government. Policymaking and legislative authority are vested in the City Council, which consists of an elected Mayor (two-year term position) and six councilors (four-year term positions). The City Administrator is responsible for carrying out Council ordinances and policies, managing the daily operations, and appointing department heads. The City provides a full range of services, including but not limited to: police, water, wastewater, public works, library, parks, recreation, aquatics, municipal court, community planning and building inspections, and economic development.

Woodburn, incorporated in 1889, is located in the Willamette Valley halfway between the larger urban areas of Portland and Salem.

The City of Woodburn, with a population of 26,468², is Oregon’s 24th most populated city, and third most populated city in Marion County. The population of the region within a 30-mile drive of Woodburn is 2.1 million, according to the American Community Survey. The US Census data shows Woodburn per capita income was \$23,217 (compared to \$37,816 for the state), and the median income for a household was \$56,000, or 25 percent less than the state median household income of \$70,084³.



Historically, the Woodburn economy centered around agricultural and forest products, with the City serving as the manufacturing and services hub for these two sectors. As nearby urban populations have grown, Woodburn has attracted a variety of new businesses ranging from advanced manufacturing, distribution and warehousing, agricultural and food processing, wood products manufacturing, regional retail and a wide range of service-providing businesses. Amazon is in the process of building a 3.8 million

² Portland State University, Population Estimates and Reports, Certified Population Estimates, July 1, 2022

³ US Census Bureau Quick Facts, Woodburn, OR (figures shown in 2019 dollars)

square foot fulfillment center in Woodburn that is the largest current construction project in the state. It is targeted to be complete in the spring/summer of 2024.

Woodburn is an attractive community with new single and multi-family housing subdivisions already in the development queue. Metro area transportation issues and affordable housing shortages are creating population shifts into Woodburn. Marion County's adopted population projections indicate Woodburn will grow to 37,216 by 2030.

Purpose of the Forecast

The intent of this forecast is to project the financial position of primary operating funds, based on current service levels and conservative assumptions. The forecast sets the stage for the annual budget process, aiding both the City Administrator and City Council in establishing policies and priorities to allocate resources appropriately. 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

Economic forecasting is not an exact science; rather, it is dependent upon the best professional judgment of the forecaster. The City of Woodburn's approach to forecasting is to apply a conservative philosophy that neither overstates revenues nor understates expenditures. 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. 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 assumptions are noted at the beginning of each fund.

Capital improvement projects are prioritized according to master plans for Water, Sewer, Transportation, Storm Water, and Parks, but are scheduled based on available resources. To the extent possible, operations are funded first and remaining resources are allocated to fund capital improvement projects. This frequently means that improvements are delayed until the needed funding has been set aside. Improvements 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 reports, audited financial statements, water and sewer master plans/rate studies, and published City budgets, each of the funds listed below were examined to identify patterns in revenues, expenditures and cash balances that may indicate financial instability or threats to the sustainability of current operations.

We look forward to feedback from the City Council and other interested parties on identified issues. Because the fund section provides detailed information, the executive summary will focus on the most significant issues facing the City.

Executive Summary

The forecast is based on the combined effort of City staff and 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 forecast allows the City to identify where problems might occur and provides the adequate time to take corrective action before the situation becomes a crisis. The goal in assembling this report is to reveal trends, highlight financial issues and provide suggestions and options.

Economic and Demographic Assumptions

Oregon and the City of Woodburn's economic condition will be heavily influenced by population growth. Woodburn's economy determines the ability to retain the local workforce as well as attract new 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 the Coming Year

- Continued focus on stabilizing finances across all funds in light of rising wages, increased retirement costs and medical insurance costs, and the need to grow the work force to sustain a growing community
- The Urban Growth Boundary (UGB) expansion has permitted opportunities for future development, which will increase future demands on safety/security, water, sewers, streets, building activities, and recreational opportunities. Supplying the demand is expected from an estimated 3,000 housing units (a mixture of both single-family and multi-family) over the next five years. Employment needs will be met by the development of the newly annexed industrial areas (expected to provide an estimated 1 million additional square feet during this time.)
- Expansion of the Economic Development program

Citywide Issues Beyond One Year

Public Employees Retirement System (PERS): The City participates in the Oregon PERS State and Local Government Rate Pool employee pension program. The City's liability in PERS was \$9,545,486⁴ as of June

⁴ The \$9,545,486 is the City of Woodburn's net proportionate share of the Unfunded Actuarial Liability as of June 30, 2022. Oregon PERS' independently audited financial statement can be found at <http://www.oregon.gov/pers>

30, 2022. This liability will be paid through a combination of interest earnings and rate increases. Annual interest earnings that meet or exceed 6.9 percent will reduce the liability and subsequent biennial PERS rates, while earnings below 6.9 percent will increase the liability and also increase subsequent biennial PERS rates. Currently, the unfunded liability of \$9.55 million has been amortized for repayment through 2036-37. Therefore, each biennium includes an increase due to normal cost increases for the current employees, plus an amortization payment for the unfunded liability. Rate relief is projected to begin in the 2037-38 biennium.

In May 2017, Gov. Kate Brown appointed a PERS task force to identify potential funding sources to address the statewide \$5 billion PERS liability. The findings resulted in the approval of Senate Bill (SB) 1566 establishing an Employer Incentive Fund (EIF), which provides up to 25.0 percent matching funds for qualifying employers who make an additional one-time lump sum payment to pay down their PERS unfunded actuarial liabilities (UAL). The PERS board is developing the program, inclusive of procedures to request matching funds, and develop a strategy to reduce the unfunded liability.

The city participated in a PERS side account and in December 2019 paid PERS \$2,823,043. With the state contribution, the total Side Account is \$3,527,735. This reduced each of the City's PERS contribution rates by 2.85 percent.

Health Insurance

Though the City implemented a high-deductible medical plan and attempted to control health insurance costs, the growth rates on some policies have continued to increase. Due to the uncertainty in health care premiums and an increase in the City's portion of employee health care costs negotiated in new bargaining agreements, the forecast's first year includes a 7 percent growth assumption and an average 5 percent growth assumption in each year that follows.

Fund Summaries:

General Fund

Service demands in Police and Community Services (i.e., Library, Aquatic Center, Recreation, and Parks) will increase as Woodburn's populations grows. Meeting the service demands will require new/additional revenue or cuts to existing programs. Property tax revenue will assist in meeting the community needs, and the 3.0 percent annual growth allowed by law has been included in each of the forecast years. Anticipated property development will be included in the tax forecast as they are added on the county assessor tax rolls. Higher inflation in the near-term was taken into account in the salary and benefits categories to match the CPI increases in these areas and was also factored into materials and service cost assumptions, with a 6.5 percent increase in the first year and smaller increases in the four years that follow.

Water

The operational fund has been strengthened following a declining fund balance caused by rising costs and no corresponding rate increases since 2006. A rate study was presented in spring of 2018, which resulted in City Council approving ten years of rate increases beginning July 2018: 10 percent increases in 2018-19 and 2019-20, followed by annual increases of 4 percent each July in the remaining years 3-10. Fund balance reductions are forecast over the next few years as capital projects are completed ahead of growth needs. Fund balance should improve as new development is completed. To align the two and maintain a positive balance, the City will prioritize capital improvement projects and may defer less critical projects and/or leverage bond proceeds to spread the cost over multiple years.

Transit

The Transit Fund has struggled to meet its operational needs in past years, but in most years is able to maintain a fund balance due to an annual subsidy from the General Fund and formula funds from the Oregon Department of Transportation (ODOT). In FY 2020-21, the annual GF subsidy was increased to \$150,000. Transit aggressively seeks State and Federal grants to fund operations, update the vehicle fleet, and maintain and/or increase current levels of service. Revenue from the statewide transit tax of 0.1 percent, implemented in July 2018 and charged to all Oregon employees through payroll, helps increase annual revenues.

Wastewater

The Sewer Fund reflects the utility rate revenue and operational costs. Major expansion at the Wastewater Treatment Plant (WWTP) originally planned in 2011-12 has been on hold awaiting a decision from DEQ regarding the water quality limits for temperature. With that lawsuit finally resolved, work is now underway on the project to update the Wastewater Facilities Plan and Rate Study, which will inform necessary facilities upgrades and the financial resources required to complete them.

Streets

The City has allowed the fund balance to grow in preparation for priority capital projects. Currently, the West Hayes Street improvement is the top capital improvement project.

HB 2017 *Keep Oregon Moving* was implemented in 2018 and includes a 4-cent gas tax increase. An implementation dashboard has been set up for HB2017 on the ODOT website. The current *Keep Oregon Moving* report of revenue and expenditures is available on ODOT's website.

General Fund

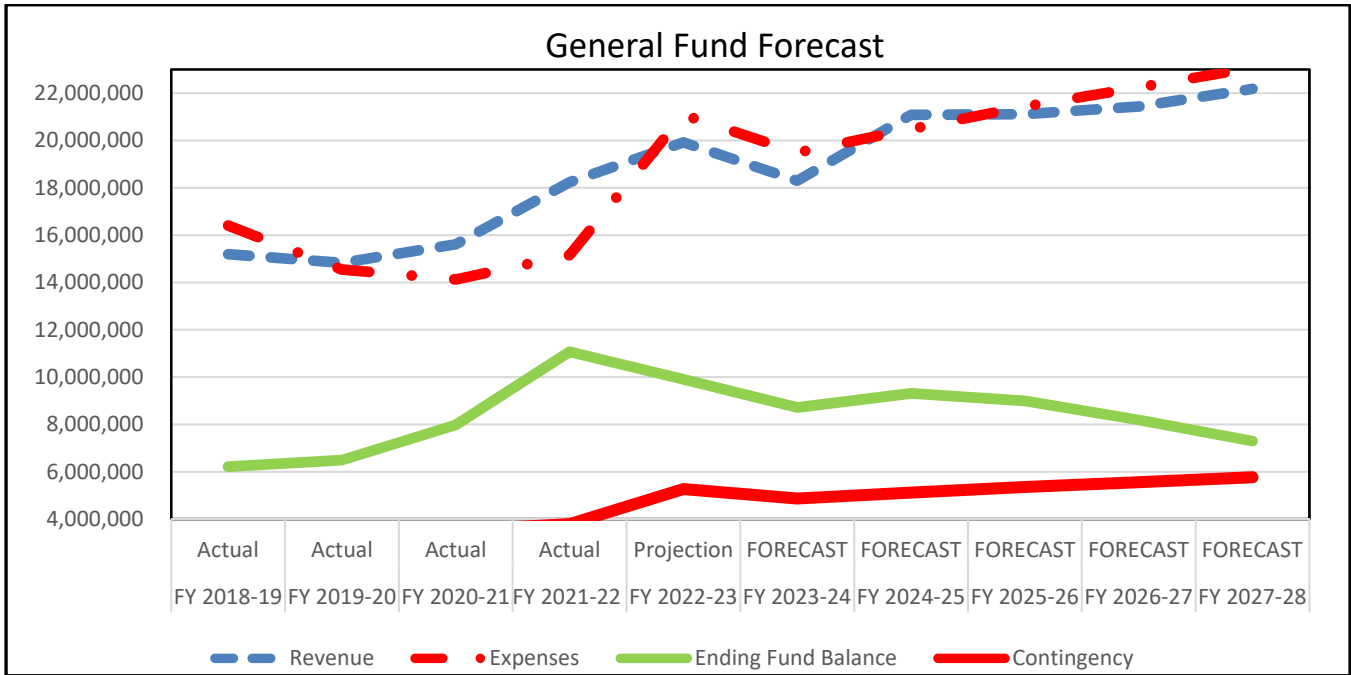
Variations from Status Quo Assumptions

- An inflation rate of 6.5% for FY 2023-24

Key Assumptions

- Property tax revenue increase of 4.5 percent in FY 2023-24, 25 percent in FY 2024-25, and 3 percent FY 2025-26 through FY 2027-28
- PERS rate is 22 percent as of July 1, 2023, and will increase to 24 percent two years later in FY 2025-26
- General Fund Right-of-Way charge on Water and Sewer of 5 percent continues on total revenues
- Addition of new Right-of-Way charges for small franchise utilities

Operating Position



G.F.	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	Actual	Actual	Actual	Actual	Projection	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
Rev	15,193,057	14,827,328	15,613,700	18,238,109	19,920,560	18,296,052	21,083,848	21,112,634	21,437,485	22,180,011
Exp	16,405,256	14,546,479	14,127,125	15,150,253	21,083,831	19,488,648	20,484,037	21,435,259	22,238,334	23,072,640
Diff	(1,212,199)	280,849	1,486,576	3,087,856	(1,163,271)	(1,192,595)	599,810	(322,625)	(800,849)	(892,629)

Property taxes account for almost two-thirds (60 percent) of annual revenues in the General Fund. Property taxes will increase as new developments occur within city limits, but it takes several years to see the income increase. The forecast assumes an increase of 4.5 percent in FY 2023-24 from the housing permit activity in the last two fiscal years, an increase of 25 percent in FY 2024-25 from the completion

of the Amazon facility, followed by a more conservative 3 percent growth in the remaining fiscal years as the construction of new housing units flattens out.

Franchise fees, the second largest revenue in this fund, are based on the gross revenues collected in Woodburn for utilities that use the City's right-of-way. Licenses and permits were a significant source of revenue in the past year with new commercial and residential development. Forecast revenues are projected to increase at a modest 1.0 percent rate beyond year one of the forecast period.

Potential Impacts and Issues

There are potential future demands that could increase costs in this fund and will require close monitoring. These include:

Police Staffing: As the community grows, there will be an increase in demand for police services.

Parks & Recreation: As demand grows for use of City parks, additional burden is placed on the City's General Fund to provide enhanced services. Additional staff hours are required for cleanup and maintenance of these parks. These potential cost increases are not included in the forecasts.

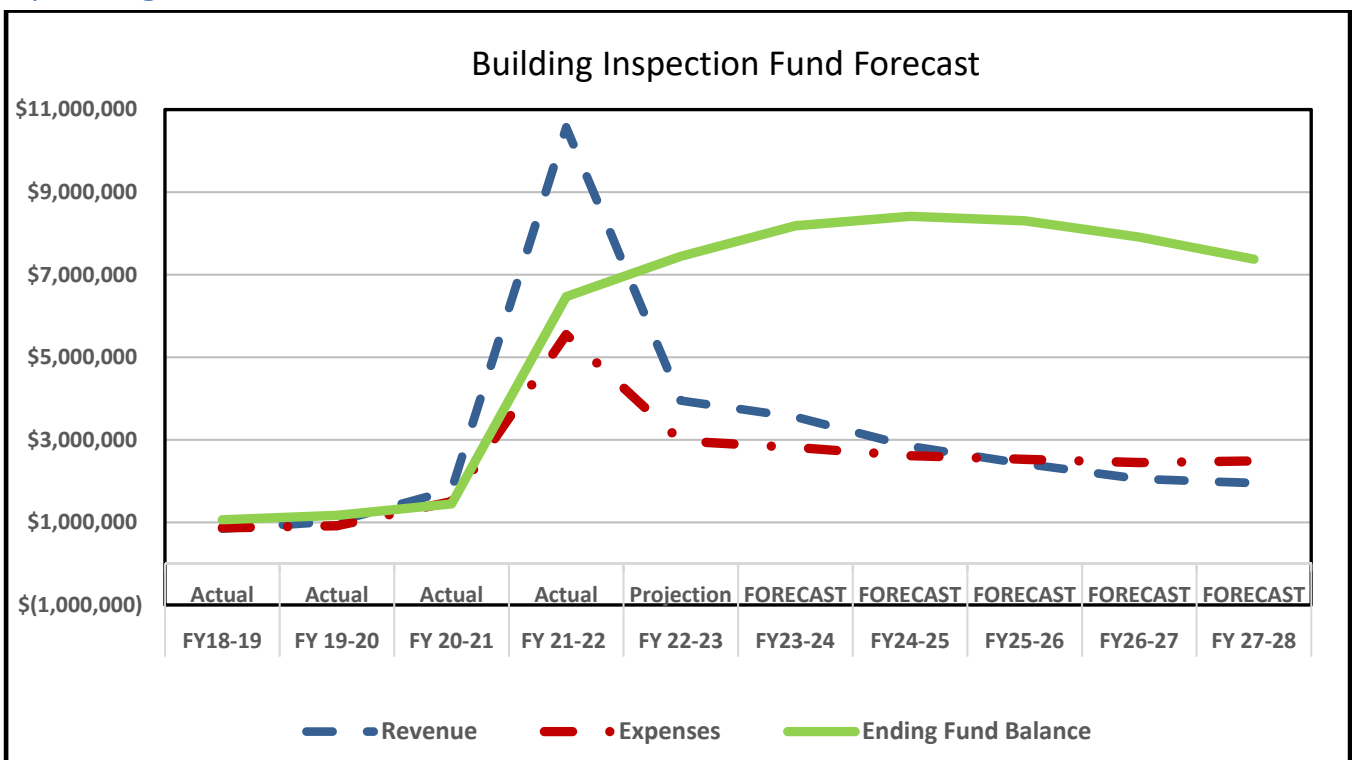
Engineering & Planning: Engineering & Planning division expenditures will be significantly impacted by new development within the Urban Growth Boundary expansion, and by the city as a whole. The City will closely monitor the actual revenues against the forecast and will take corrective action if necessary.

Building Inspection Fund

Variations from Status Quo Assumptions

- Permit revenues continue to be strong due to large residential and commercial developments currently in the pipeline. A conservative forecast reflects a revenue decline from a high point of FY21-22 and a potential recession in the near future. Assumptions include a 10 percent decrease in FY 23-24, a 20 percent decrease in FY 24-25, and a 15 percent decrease in FY 25-26 and 26-27.
- The FY 2021-22 spike was impacted by the new Amazon project

Operating Position



The Building Inspection team provides services to ensure safe building design and construction through the enforcement of building codes and standards. Revenues are based on permits issued for new development and redevelopment that historically ebbs and flows. Future revenues are based on estimates of when specific projects might begin.

Potential Impacts and Issues

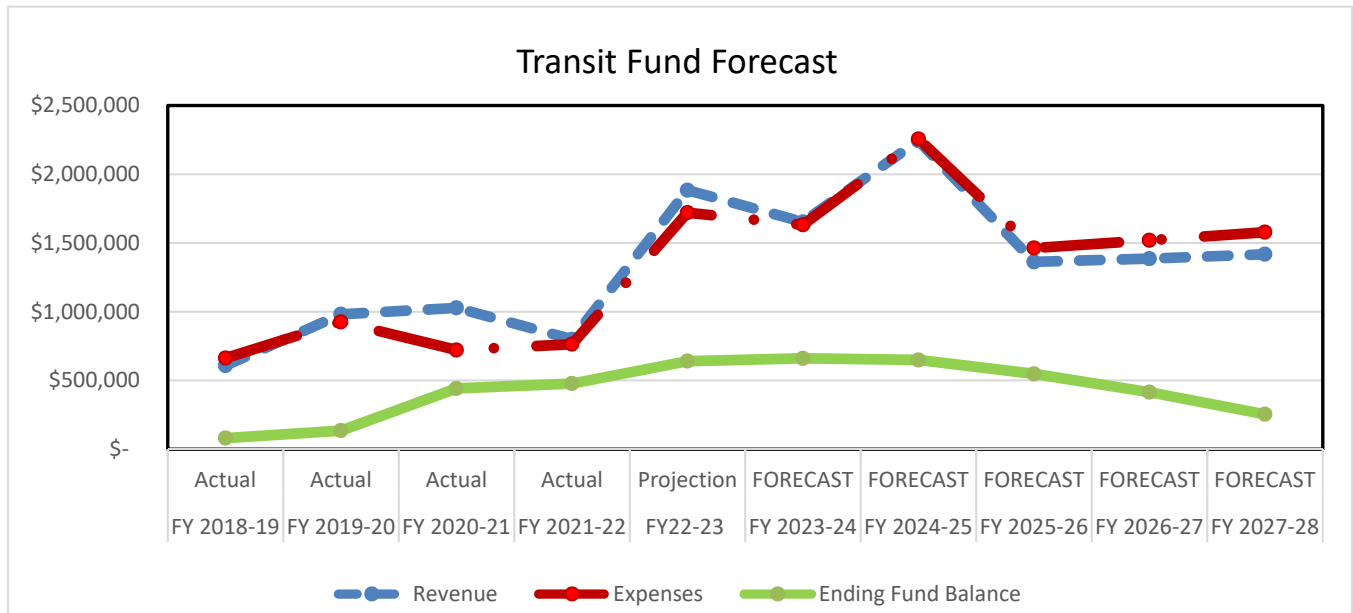
The Building Fund, of course, will be significantly impacted by the Urban Growth Boundary expansion. Delays in developers submitting plans or starting construction will impact the bottom line. As building activity is forecast to decrease over the next few years from a high point of commercial development in FY 2020-21, and potentially decrease further with a recession, the City will closely monitor actual revenues against the forecast and take corrective action if necessary.

Transit Fund

Variations from Status Quo Assumptions

- FY 2023-24 includes full staff estimates and the 60-minute Fixed Route’s reintroduction to City-wide schedules following COVID-related reductions in FY 2020-21 and FY 2021-22
- FY 2022-23, FY 2023-24, and FY 2024-25 revenue and expenditure spikes reflect the purchase of new vehicles for Dial-a-Ride, Out-of-Town Medical, and Fixed Route service

Operating Position



Transit provides Dial-a-Ride services for passengers with limited mobility and fixed route bus operations. Services are funded by a contribution of \$150,000 from the General Fund, with the balance coming from State formula funds, grant revenue, and recently, COVID-relief funds. The City’s new Transit Development Plan, to be complete in mid-2023, will assess rider needs, routes, and the revenue streams that will sustain and/or build upon existing Transit services over the next 10 years.

Capital Projects — From Operating Revenues

Bus and van replacements are completed as needed, which historically occurred when funding was available. The spike in revenue and expenditures between FY 2023 and 2025 includes new vehicle purchases. Pandemic-related manufacturing and shipping shortages delayed new vehicle purchases and delivery in the past year. Inflationary factors increased the cost of these vehicles by 25-40%, and additional funds have been sought to cover price increases.

Potential Issues

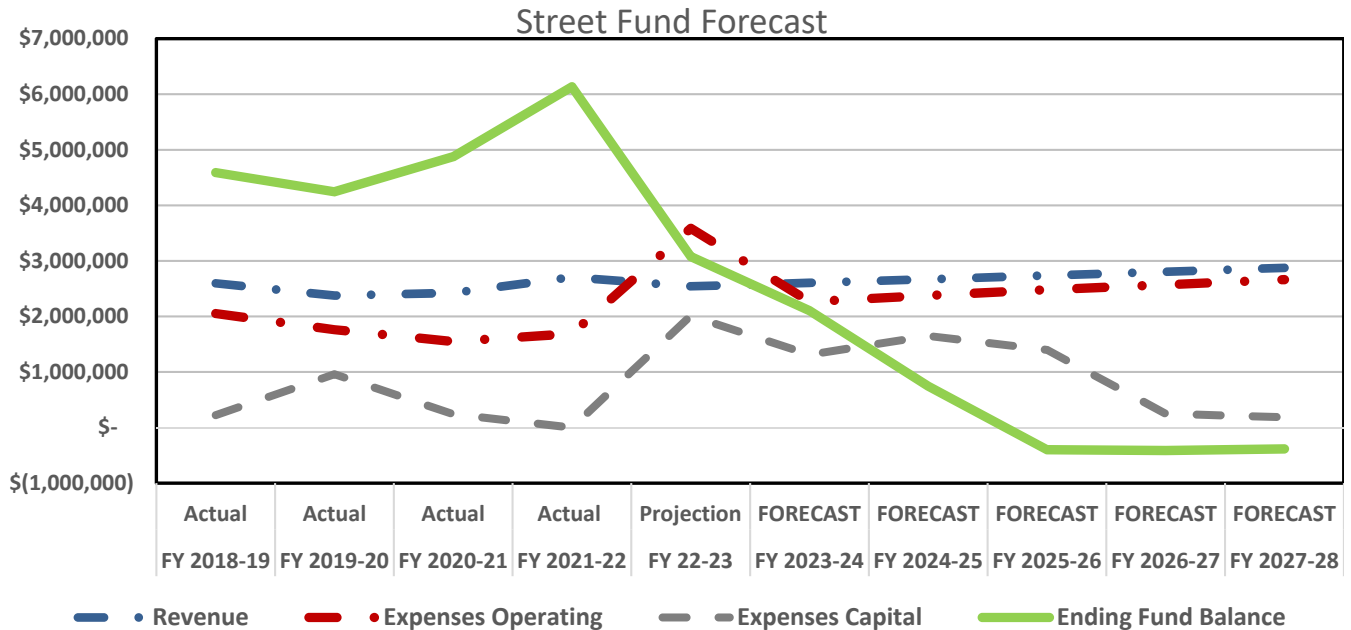
Should a large, unanticipated reduction of state and/or federal grant revenue occur, this program could potentially be curtailed, as replacement funding is not anticipated to be available from the General Fund.

Street Fund

Variances from Status Quo Assumptions

- None

Operating Position



State gas taxes are the largest source of revenue followed by a City gas tax and privilege taxes paid by PGE and NW Natural. Revenue is allowed to accumulate over time in order to fund major street improvements. As the improvements are underway, the expense budget spikes and the fund balance decreases. While the forecast shows fund balance decreasing to zero, in reality the capital projects will be staggered or delayed in a manner that preserves the fund balance.

Capital Projects — From Operating Revenues

The current major capital projects shown in the forecast period are West Hayes Street from Settlemier to Cascade and South Woodland Extension.

Potential Impacts and Issues

Due to the increase in the gas tax/registration/other fees, and the shifting of shared revenues (to cover street lighting expenses) to this fund, the financial outlook remains relatively stable. Privilege taxes are dependent on population growth and can be impacted by weather patterns.

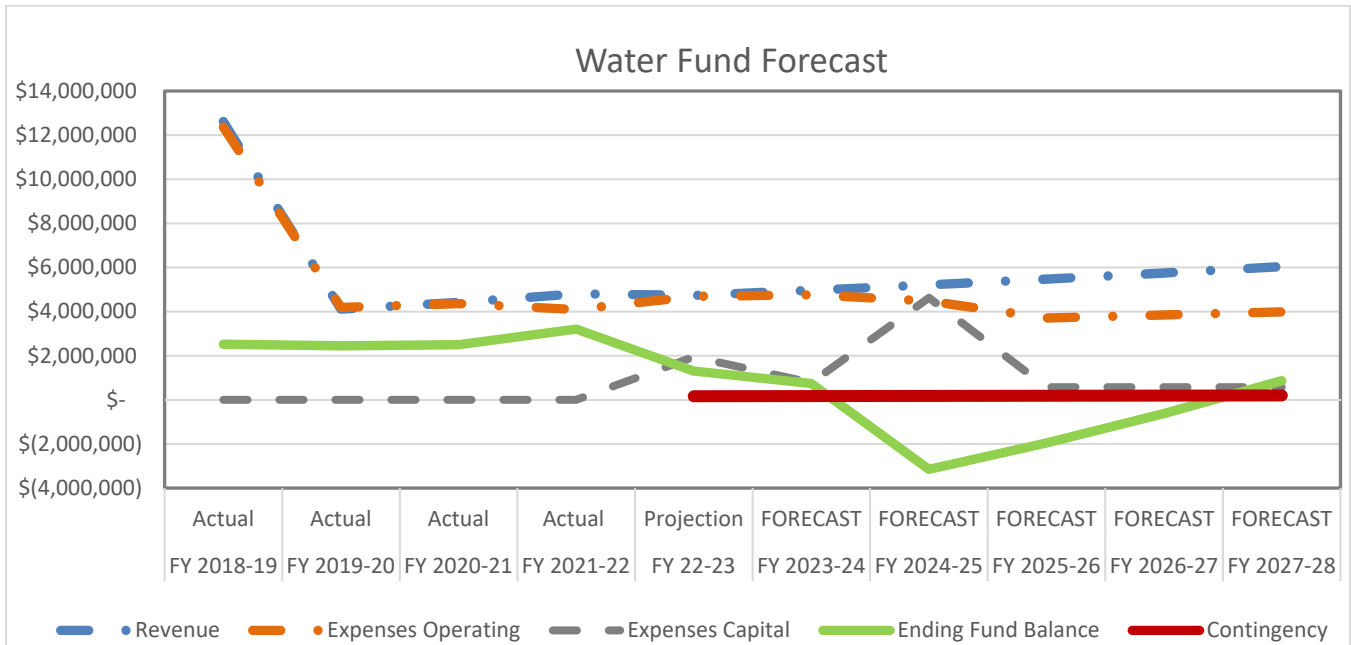
Water Fund

Variations from Status Quo Assumptions

- Spring 2018 water rate study resulted in City Council approved increases over the next 10 years; annual increases of 4 percent each July from 2020 to 2028.
- FY 2018-19 the water bond was refinanced
- FY 2024-25 expenditure peak reflects the Country Club Road water line transmission replacement and I-5 waterline crossing to serve the SWIR area

Operating Position

Water revenues are primarily driven by consumption. The funds costs are a mix of fixed expenses for the systems and infrastructure required to provide water, plus variable operating expenses.



Potential Impacts and Issues

As personnel, material and services costs continue to increase, levels of service will become difficult to maintain. Additionally, unknown capacity improvements predicated by the UGB expansion will impact future capital needs.

Capital Projects — From Operating Revenues

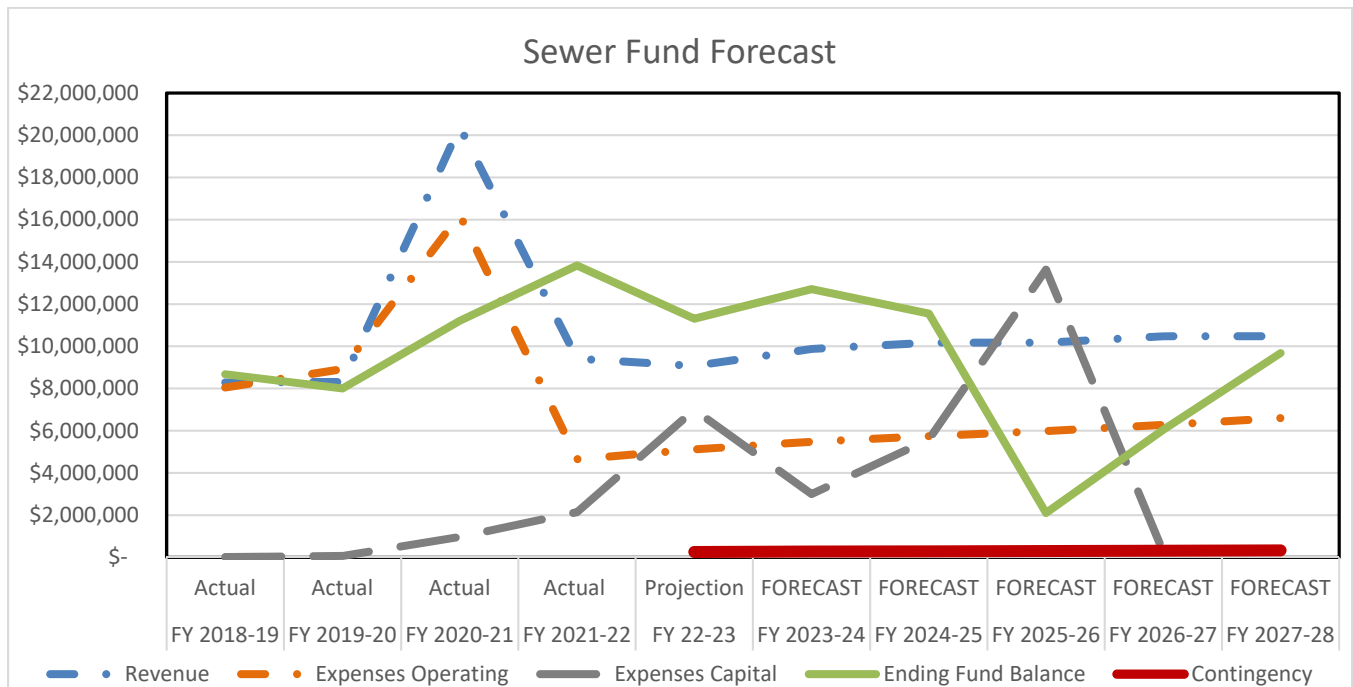
The Water Construction Fund 466 still carries a balance to cover most of the proposed projects for FY 2022-23. However, after that balance is spent, the Water Fund will budget transfers for future water construction. While the forecast shows fund balance decreasing to zero, in reality the capital projects will be staggered or delayed in a manner that preserves the fund balance. Improvements too expensive to be paid from net resources are assumed to be funded via bonded debt. Major projects include a new well and raw water piping at the Parr Road Treatment Plant and painting the elevated storage tank.

Sewer Fund

Variations from Status Quo Assumptions

- Bond defeasance of \$13.5 million was paid in early FY 2020-21
- Sewer rate increases of 5 percent in January 2021 and 2022

Operating Position



Potential Impacts and Issues

In January 2012, the final design plan for required wastewater treatment plant upgrades were submitted to DEQ based on their previously approved evaluation report. In August 2013, EPA provided notice to DEQ disapproving of Oregon Water Quality Standards, including Natural Conditions Criteria for Temperature, and Statewide Narrative Natural Conditions Criteria, in general. The Pudding River TMDL for temperature, established in 2008 using natural criteria, could no longer be used for permitting.

Recently, the legal challenges to TMDL standards have been resolved, which will allow DEQ to establish a water quality standard for the Pudding River and the development of the City’s updated National Pollutant Discharge Elimination System (NPDES) permit. To initiate this process, the City is undertaking an update to the Wastewater Facilities Master Plan & Rate Study, which will inform necessary upgrades to the treatment plant and collection systems, as well as the financial resources required to accomplish them.

Remaining Funds

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 were implemented for development during the FY 2020-21 budget cycle.

Remaining Funds

The remaining 13 funds have dedicated revenue sources, are for a specific purpose, or have nominal activity. These funds have not been included as part of the Five-Year Forecast.

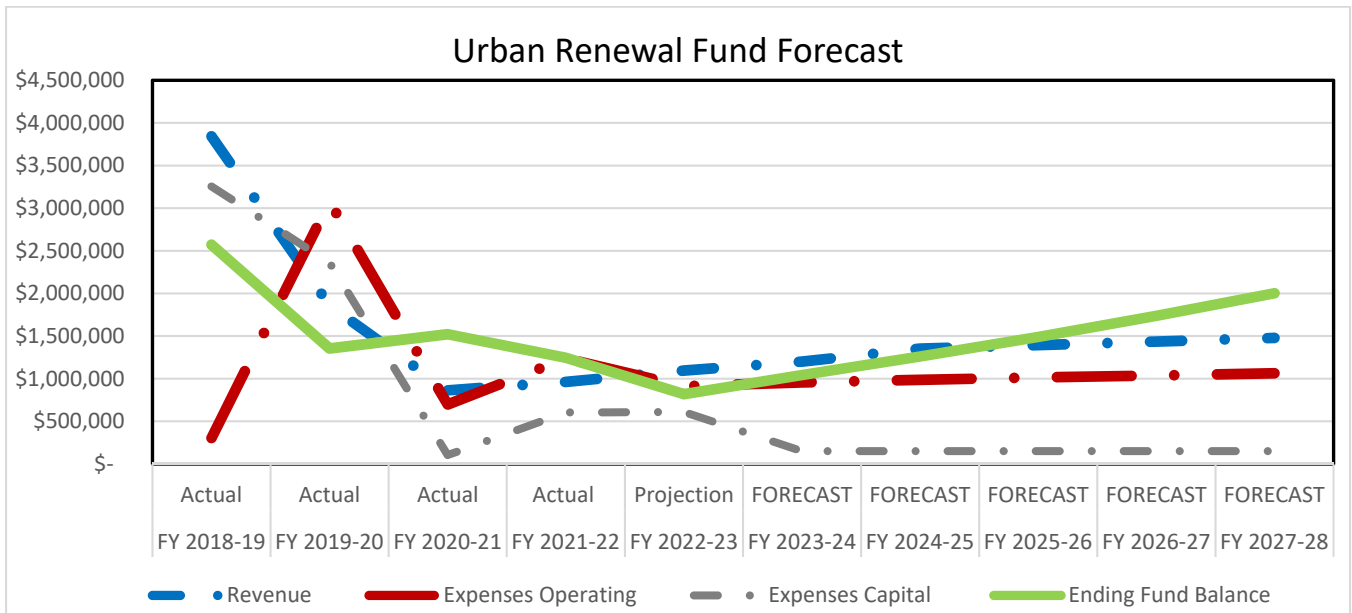
Urban Renewal Forecast is shown below.

Urban Renewal Fund

Variances from Status Quo Assumptions

- Business grants were given out during COVID-restricted times
- Peak in FY 2018-19 was the First Street Improvement project costs and a loan for the improvement which will be paid through FY 2028-29
- The building of two apartment complexes in the Urban Growth Area is expected to increase property tax revenue beginning in FY 2023-24 and, therefore, increase the Urban Renewal Fund's revenue

Operating Position



Potential Impacts and Issues

Future projects may be impacted by funding, although, many grants are available and staff have been successful in acquiring grants.

Capital Projects — From Operating Revenues

Major projects include the completion of the Bungalow Theater and Museum, Historic Locomotive Shelter, and the Public Arts and Mural program. With the increased operating revenues from the assessed valuations of new apartment complexes, new capital projects will be identified in the coming years to utilize the additional funds.

Major Assumptions – Revenues

The assumptions for this forecast are based on historical trends and expected growth. Most revenues will be improved as the City's boundary grows, but there will be pressure on staffing levels or other expenses that may generate offsetting expenses in the short run.

Revenue Assumptions

Property Taxes — General Fund

The Marion County Assessor determines the taxable assessed value of each property. In Oregon, there is no correlation between real market value and assessed value. Generally, assessed values grow by 3 percent per year as allowed by the state constitution, but has been impacted by compression. Reduced property tax revenue due to compression reached a peak during the recession and has steadily improved in the last three years. The City's tax rate is permanently set at \$6.0534 per \$1,000 of assessed value, and is subject to limitation under Ballot Measures 5 and 50.

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 percent to 8 percent. Franchise fees are assessed on telecommunication, cable television, natural gas, electric utilities, ambulance, and garbage. These revenues are expected to grow at a rate of 1 percent for the forecast period. A new Right-of-Way Franchise Fee was implemented in December 2020 for small utilities using the City's right-of-way.

Charges for Goods & Services — Utility User Charges

Water: The forecast assumes a 4 percent rate increase in each of the forecast years as adopted by City Council through 2028.

Sewer: The forecast includes 5 percent rate increases effective January 2021 and January 2022 as adopted by City Council. Sewer system revenue increased in FY 21-22 from the year prior by 11 percent due to both the rate increase and new residential and commercial development.

Gas Taxes

The State Gas Tax is estimated with a growth rate of 5 percent per year.

Building, Planning and Engineering Permits

Permit revenue forecasts are based on specific building developments and assumptions about which fiscal year the development is likely to begin.

Major Assumptions – Expenditures

Personnel Services

Wages: Due to higher inflation in calendar year 2021 and 2022, a higher COLA (5.5 percent) has been accounted for in the first year (FY 2023-24) of the five-year forecast. Year 2 of the forecast will see a 4.5 percent COLA, and subsequent years have been forecast at a 4 percent increase. This is a conservative estimate, which takes into account bargaining agreements and merit increases.

- Insurance: A growth rate of 5 percent is used for insurance costs in each of the forecast years.
- PERS: Rate assumptions for all categories were reduced due to the PERS side account. General Fund PERS assumptions tend to be slightly higher than other funds due to higher PERS rates for Police service employees.

Material and Services

Impacts of inflation are substantial in the forecast, with a 6.5 percent impact in year 1, a 4.5 percent impact in year 2, and 3 percent a year for the remaining years. Management has been aggressive in managing costs in this category to help offset growth in personnel services and has been successful in holding spending under budgeted amounts. However, inflation, workers' compensation, and other liability insurance rates may cause this category to exceed the management targets as years pass.

Capital Equipment

Public Works departments maintains a replacement reserve fund for capital equipment replacement, with annual fund contributions from the Water, Streets and Sewer funds. The General Fund replaces equipment on an as-needed basis or emergency basis, with emphasis on whether funding is available.

Debt Service

Estimates are based on amortization schedules for outstanding debt issues.

Glossary

Capital Projects

New construction and major repairs to the City's fixed assets

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 ongoing revenues

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

Urban Growth Boundary (UGB)

A regional boundary around the City's perimeter used by local governments as a guide to zoning and land use decisions to control urban expansion onto farm and forestlands

Wage Scales

The City's wage scales include Unrepresented Full-Time, Part-time, Part-Time Indexed to Full Time Positions, the American Federation of State, County and Municipal Employees (AFSCME), the Woodburn Police Association (WPA), and Police Management.

Unrepresented Wage Scale

Effective 6/26/2022

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A	Aquatics Coordinator	\$ 22.84	\$ 23.71	\$ 24.58	\$ 25.44	\$ 26.31	\$ 27.16	\$ 28.05	\$ 28.88
B		\$ 24.66	\$ 25.53	\$ 26.42	\$ 27.35	\$ 28.31	\$ 29.29	\$ 30.32	\$ 31.38
C	Events & Spec Prog Sup	\$ 26.43	\$ 27.45	\$ 28.47	\$ 29.43	\$ 30.45	\$ 31.47	\$ 32.46	\$ 33.42
D	Executive/Legal Assistant	\$ 29.16	\$ 30.27	\$ 31.38	\$ 32.47	\$ 33.58	\$ 34.68	\$ 35.79	\$ 36.90
	Payroll Specialist	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E	PW Ops Section Sup	\$ 32.13	\$ 33.35	\$ 34.58	\$ 35.79	\$ 37.02	\$ 38.23	\$ 39.45	\$ 40.67

Part-Time Wage Scale

Part-Time Wage Scale- Effective June26, 2022

Grade	Position	RANGE		
		Entry	Mid	Max
1	Intern	\$ 13.50	\$ 14.58	\$ 15.75
	Library Page	\$	\$	\$
	Office Assistant	\$	\$	\$
2	Recreation Leader	\$ 14.58	\$ 15.75	\$ 17.01
	Lifeguard			
3	Community Relations Assistant	\$ 15.75	\$ 17.01	\$ 18.37
	Dial-a-Ride Transportation Driver	\$	\$	\$
	Fitness Instructor I	\$	\$	\$
	Medical Transportation Driver	\$	\$	\$
	Recreation Specialist	\$	\$	\$
	Swim Instructor I	\$	\$	\$
4	Head Lifeguard	\$ 17.01	\$ 18.37	\$ 19.84
	Swim Instructor II	\$	\$	\$
5	Aquatics Shift Supervisor	\$ 18.37	\$ 19.84	\$ 21.43
6	Pool Operator	\$ 19.84	\$ 21.43	\$ 23.14
7	Umpire/Referee/Coach	\$ 15.00	\$ 17.50	\$ 20.00
8	Fitness Instructor II	\$ 17.00	\$ 21.00	\$ 25.00
	Library Program Specialist	\$	\$	\$
9	Court Judge	Set rate per day/DOE		
	Police Background Investigator	\$	\$	\$

INDEXED Part-Time Wage Scale- Effective June26, 2022

Grade	Position	RANGE		
		Entry	Mid	Max
IPT-1	Parks & Maintenance Worker-Seasonal	\$ 14.46	\$ 17.31	\$ 20.16
	Vehicle Custodian/Custodian I	\$	\$	\$
IPT-2	Grounds & ROW Worker-Seasonal	\$ 15.95	\$ 19.09	\$ 22.23
IPT-3	Transportation Bus Driver	\$ 16.44	\$ 19.68	\$ 22.91
IPT-4	Cashier	\$ 16.97	\$ 20.31	\$ 23.64
	Library Assistant	\$	\$	\$
IPT-5	Utility Worker I	\$ 18.20	\$ 21.79	\$ 25.37
IPT-6	Library Associate	\$ 18.55	\$ 22.20	\$ 25.84
IPT-7	Aquatics Coordinator	\$ 20.55	\$ 23.27	\$ 25.99
IPT-8	Police Property & Evidence Technician	\$ 20.63	\$ 24.68	\$ 28.73
IPT-9	IT Network Technician	\$ 21.89	\$ 26.20	\$ 30.50
IPT-10	Librarian	\$ 22.99	\$ 27.52	\$ 32.04
IPT-11	Plans Examiner/Bldg Inspector I	\$ 24.22	\$ 28.90	\$ 33.58
IPT-12	Plans Examiner/Bldg Inspector II	\$ 26.40	\$ 31.77	\$ 37.14
IPT-13	Court Bailiff	\$ 29.84	\$ 34.05	\$ 38.26
IPT-14	Plans Examiner/Bldg Inspector III	\$ 32.86	\$ 38.06	\$ 43.25
	Project Engineer	\$	\$	\$

AFSCME Wage Scale

Effective 6/25/2023 4%

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A		\$ 16.40	\$ 17.22	\$ 18.08	\$ 18.97	\$ 19.93	\$ 20.92	\$ 21.98	\$ 22.85
B	Custodial Worker I	\$ 16.71	\$ 17.56	\$ 18.44	\$ 19.35	\$ 20.32	\$ 21.34	\$ 22.40	\$ 23.30
	Parks and Maintenance Worker	\$	\$	\$	\$	\$	\$	\$	\$
C	Custodial Worker II	\$ 17.08	\$ 17.93	\$ 18.82	\$ 19.76	\$ 20.76	\$ 21.79	\$ 22.89	\$ 23.82
D		\$ 17.47	\$ 18.34	\$ 19.27	\$ 20.21	\$ 21.23	\$ 22.30	\$ 23.41	\$ 24.34
E		\$ 17.93	\$ 18.82	\$ 19.77	\$ 20.78	\$ 21.81	\$ 22.89	\$ 24.03	\$ 25.00
F	Grounds & ROW Maintenance Worker	\$ 18.44	\$ 19.34	\$ 20.32	\$ 21.34	\$ 22.40	\$ 23.51	\$ 24.70	\$ 25.69
G	Transportation Bus Driver	\$ 19.00	\$ 19.96	\$ 20.95	\$ 21.99	\$ 23.09	\$ 24.24	\$ 25.45	\$ 26.48
H	Administrative Specialist	\$ 19.60	\$ 20.57	\$ 21.61	\$ 22.68	\$ 23.83	\$ 25.01	\$ 26.26	\$ 27.32
	Cashier	\$	\$	\$	\$	\$	\$	\$	\$
	Library Assistant	\$	\$	\$	\$	\$	\$	\$	\$
	Transportation Lead Bus Driver	\$	\$	\$	\$	\$	\$	\$	\$
I	Court Operations Clerk	\$ 20.39	\$ 21.42	\$ 22.47	\$ 23.61	\$ 24.79	\$ 26.02	\$ 27.33	\$ 28.42
	Police Records Clerk	\$	\$	\$	\$	\$	\$	\$	\$
J	Utility Worker I	\$ 21.03	\$ 22.08	\$ 23.19	\$ 24.35	\$ 25.56	\$ 26.85	\$ 28.17	\$ 29.31
	Water Meter Reader	\$	\$	\$	\$	\$	\$	\$	\$
K	Administrative Analyst	\$ 21.43	\$ 22.50	\$ 23.62	\$ 24.80	\$ 26.04	\$ 27.35	\$ 28.71	\$ 29.86
	Library Associate	\$	\$	\$	\$	\$	\$	\$	\$
L	Engineering Technician I	\$ 21.86	\$ 22.96	\$ 24.11	\$ 25.31	\$ 26.58	\$ 27.90	\$ 29.04	\$ 30.47
	Permit Technician	\$	\$	\$	\$	\$	\$	\$	\$
	Water Operator I	\$	\$	\$	\$	\$	\$	\$	\$
M	Utility Worker II	\$ 23.21	\$ 24.38	\$ 25.58	\$ 26.88	\$ 28.22	\$ 29.63	\$ 31.11	\$ 32.34
	Wastewater Operator I	\$	\$	\$	\$	\$	\$	\$	\$
	Wastewater Collections Operator I	\$	\$	\$	\$	\$	\$	\$	\$
N	Accounting Assistant	\$ 23.84	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	\$ 30.41	\$ 31.93	\$ 33.21
	Sr. Court Ops Clerk	\$	\$	\$	\$	\$	\$	\$	\$
	Police Property & Evidence Technician	\$	\$	\$	\$	\$	\$	\$	\$
O	CAD Technician	\$ 25.29	\$ 26.55	\$ 27.87	\$ 29.28	\$ 30.74	\$ 32.28	\$ 33.90	\$ 35.24
	Engineering Technician II	\$	\$	\$	\$	\$	\$	\$	\$
	Fleet Maintenance Technician	\$	\$	\$	\$	\$	\$	\$	\$
	IT Network Technician	\$	\$	\$	\$	\$	\$	\$	\$
	PW Utility Crew Lead	\$	\$	\$	\$	\$	\$	\$	\$
	Water Operator II	\$	\$	\$	\$	\$	\$	\$	\$
	Wastewater Operator II	\$	\$	\$	\$	\$	\$	\$	\$
	Wastewater Collections Operator II	\$	\$	\$	\$	\$	\$	\$	\$
P	Associate Planner	\$ 26.57	\$ 27.88	\$ 29.29	\$ 30.75	\$ 32.29	\$ 33.91	\$ 35.60	\$ 37.02
	Economic Development Specialist	\$	\$	\$	\$	\$	\$	\$	\$
	IT Software Support Specialist	\$	\$	\$	\$	\$	\$	\$	\$
	Librarian	\$	\$	\$	\$	\$	\$	\$	\$
Q	GIS Technician	\$ 27.99	\$ 29.37	\$ 30.84	\$ 32.40	\$ 34.00	\$ 35.71	\$ 37.49	\$ 38.80
	Plans Examiner/Inspector I	\$	\$	\$	\$	\$	\$	\$	\$
	Sewer Line Maintenance Technician	\$	\$	\$	\$	\$	\$	\$	\$
	Wastewater Operator III	\$	\$	\$	\$	\$	\$	\$	\$
R	Engineering Technician III	\$ 29.61	\$ 31.09	\$ 32.65	\$ 34.27	\$ 35.98	\$ 37.79	\$ 39.67	\$ 41.26
	Industrial Pre-treatment Coordinator	\$	\$	\$	\$	\$	\$	\$	\$
	PW Maintenance Technician	\$	\$	\$	\$	\$	\$	\$	\$
S	Engineering Associate	\$ 30.50	\$ 32.03	\$ 33.63	\$ 35.32	\$ 37.26	\$ 39.31	\$ 41.27	\$ 42.92
	Planner	\$	\$	\$	\$	\$	\$	\$	\$
	Plans Examiner/Inspector II	\$	\$	\$	\$	\$	\$	\$	\$
	Wastewater Laboratory Coordinator	\$	\$	\$	\$	\$	\$	\$	\$
T	IT Network Administrator	\$ 33.55	\$ 35.24	\$ 36.99	\$ 38.84	\$ 40.79	\$ 42.83	\$ 44.97	\$ 47.22
	IT Systems Administrator	\$	\$	\$	\$	\$	\$	\$	\$
U	Plans Examiner/Inspector III	\$ 37.97	\$ 39.31	\$ 40.68	\$ 42.11	\$ 44.00	\$ 45.98	\$ 48.05	\$ 49.97
	Project Engineer	\$	\$	\$	\$	\$	\$	\$	\$

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. There are numerous accounts that say closed or refer the user to other accounts for usage.

REVENUE	Description	Classification
3081	Beginning Fund Balance	Fund Balance
3111	Property Tax - Current	Taxes
3112	Property Tax - Delinquent	Taxes
3113	Pmt in Lieu of Taxes	Taxes
3133	Hotel/Motel Tax	Taxes
3141	Privilege Tax, PGE	Franchise Fees
3142	Privilege Tax, NW Natural	Franchise Fees
3171	City Gas Tax	Taxes
3211	Business License	Licenses and Permits
3213	RoW Utility License	Licenses and Permits
3219	Other License	Licenses and Permits
3220	Taxicab Permits	Licenses and Permits
3221.101	Building Permits	Licenses and Permits
3221.102	Mechanical Permits	Licenses and Permits
3221.103	MC Electrical/Plumbing Per	Licenses and Permits
3221.105	Plan Check Fees	Licenses and Permits
3221.106	Fire Check Fees	Licenses and Permits
3221.108	M.C. Admin Fee	Licenses and Permits
3221.109	Plan Check--Mechanical	Licenses and Permits
3221.11	CET Administrative Fee	Licenses and Permits
3221.111	Demo Permits	Licenses and Permits
3223	Curb Cuts and Bores	Licenses and Permits
3224	R/W Construction Permits	Licenses and Permits
3225	Filming Permits	Licenses and Permits
3226	RoW Franchise Revenue	Franchise Fees
3226	RoW Franchise Revenue	Franchise Fees
3226.001	RoW Franchise Revenue - Bullseye Telecom	Franchise Fees
3226.002	RoW Franchise Revenue - Consumer Cellular	Franchise Fees
3226.003	RoW Franchise Revenue - Dish Wireless	Franchise Fees
3226.004	RoW Franchise Revenue - Dishnet Wireline	Franchise Fees
3226.005	RoW Franchise Revenue - Granite Telecommunications	Franchise Fees
3226.006	RoW Franchise Revenue - LS Networks	Franchise Fees
3226.007	RoW Franchise Revenue - Mitel Cloud Services	Franchise Fees
3226.008	RoW Franchise Revenue - Working Assets Funding Services	Franchise Fees
3226.009	RoW Franchise Revenue - Electric Lightwave	Franchise Fees
3226.01	RoW Franchise Revenue - vCom QuantumShift	Franchise Fees
3226.011	RoW Franchise Revenue - Gabb Wireless	Franchise Fees
3226.012	RoW Franchise Revenue - Qwest	Franchise Fees
3226.013	RoW Franchise Revenue - CenturyLink	Franchise Fees
3226.014	RoW Franchise Revenue - Level3	Franchise Fees
3226.015	RoW Franchise Revenue - Windstream	Franchise Fees
3226.016	RoW Franchise Revenue - McLeod USA	Franchise Fees
3226.017	RoW Franchise Revenue - RingCentral	Franchise Fees
3226.018	RoW Franchise Revenue - Cricket	Franchise Fees
3226.019	RoW Franchise Revenue - AT&T	Franchise Fees
3226.02	RoW Franchise Revenue - New Cingular	Franchise Fees
3226.021	RoW Franchise Revenue - GreatCall	Franchise Fees
3226.022	RoW Franchise Revenue - Clear Rate Communications	Franchise Fees
3226.023	RoW Franchise Revenue - Calpine Energy	Franchise Fees
3226.024	RoW Franchise Revenue - Magna5	Franchise Fees
3226.025	RoW Franchise Revenue - Constellation New Energy	Franchise Fees
3226.026	RoW Franchise Revenue - DataVision Telecom	Franchise Fees
3226.027	RoW Franchise Revenue - DataVision Cable	Franchise Fees
3226.028	RoW Franchise Revenue - Spectrotel, Inc.	Franchise Fees
3226.029	RoW Franchise Revenue - MetTel	Franchise Fees
3226.03	RoW Franchise Revenue - Nextiva Inc	Franchise Fees
3226.031	RoW Franchise Revenue - iWireless	Franchise Fees
3226.032	RoW Franchise Revenue - Marconi	Franchise Fees
3226.033	RoW Franchise Revenue - Nuso	Franchise Fees

3226.034	RoW Franchise Revenue - Ooma	Franchise Fees
3226.035	RoW Franchise Revenue - GC Pivotal	Franchise Fees
3226.036	RoW Franchise Revenue - Comcast	Franchise Fees
3226.037	RoW Franchise Revenue - Zoom Voice Comm	Franchise Fees
3226.038	RoW Franchise Revenue - 8X8 Inc	Franchise Fees
3226.039	RoW Franchise Revenue - Patriot Mobile	Franchise Fees
3226.04	RoW Franchise Revenue - Interface Security Systems	Franchise Fees
3226.041	RoW Franchise Revenue - Mint Mobile	Franchise Fees
3226.042	RoW Franchise Revenue - GreenFly Networks	Franchise Fees
3228	Franchise Fees	Franchise Fees
3228.001	Franchise Fees	Franchise Fees
3228.002	LS Networks Franchise Fees	Franchise Fees
3228.003	PGE Franchise Fees	Franchise Fees
3228.004	NW Natural Franchise Fees	Franchise Fees
3228.005	CenturyLink Franchise Fees	Franchise Fees
3228.006	Republic Services Franchise Fees	Franchise Fees
3228.007	Wave Broadband Franchise Fees	Franchise Fees
3228.008	Woodburn Ambulance Franchise Fees	Franchise Fees
3228.009	DataVision - Gervais Telephone Franchise Fees	Franchise Fees
3228.01	Preferred LD Franchise Fees	Franchise Fees
3228.011	Matrix Franchise Fees	Franchise Fees
3228.012	Sprint Franchise Fees	Franchise Fees
3228.013	X5 OpCo LLC Franchise Fees	Franchise Fees
3228.014	Zayo Franchise Fees	Franchise Fees
3228.05	Other Small Franchises Franchise Fees	Franchise Fees
3243.47	General Right of Way - Water	Franchise Fees
3243.472	General Right of Way - Sewer	Franchise Fees
3331	Federal Grants Direct	Intergovernmental
3332	Federal Grants	Intergovernmental
3333	Federal Grants Indirect	Intergovernmental
3333.001	DoT Fund Exchange	Intergovernmental
3333.601	5310 Discretionary Ops	Intergovernmental
3333.602	5310 Discretionary Cap	Intergovernmental
3333.603	5311 Formula Operation	Intergovernmental
3333.604	ARRA Stimulus	Intergovernmental
3333.605	Veh Prev Maint	Intergovernmental
3341	State Grants	Intergovernmental
3341.601	STF Formula	Intergovernmental
3341.602	STF Discretionary	Intergovernmental
3345	Statewide Transit	Intergovernmental
3351	Grants	Intergovernmental
3361	State Gas Tax	Intergovernmental
3362	State Liquor Proration	Intergovernmental
3363	State Cigarette Tax	Intergovernmental
3364	State Revenue Sharing	Intergovernmental
3365	Regional Library Services	Intergovernmental
3366	Ready to Read Grant	Intergovernmental
3367	State Marijuana Tax Distribution - HB 3400 Local Option Tax	Intergovernmental
3415	Sale of Documents	Charges for Goods and Services
3415.001	Sale of Bid Documents	Charges for Goods and Services
3416	Lien Search Revenue	Charges for Goods and Services
3417	Resale of Merchandise	Charges for Goods and Services
3418	Concession Sales	Charges for Goods and Services
3421	Police Reimbursements	Charges for Goods and Services
3421.001	Reimbursements School District	Charges for Goods and Services
3421.002	Reimbursements Hubbard	Charges for Goods and Services
3421.003	Reimbursements Mt Angel	Charges for Goods and Services
3421.004	Reimbursements Silverton	Charges for Goods and Services
3421.005	Reimbursements Aurora FD	Charges for Goods and Services
3421.006	Reimbursements Monitor FD	Charges for Goods and Services
3421.007	Reimbursements Mt Angel FD	Charges for Goods and Services
3421.008	Reimbursement METCOM (Norcom)	Charges for Goods and Services
3421.009	Reimbursement Gervais	Charges for Goods and Services
3421.01	Reimbursement Woodburn Fire Dist	Charges for Goods and Services
3421.011	Reimbursement Stayton PD	Charges for Goods and Services
3421.012	Reimbursements Turner PD	Charges for Goods and Services
3421.013	Reimbursements Marion County	Charges for Goods and Services
3421.014	Reimbursements OEM	Charges for Goods and Services
3421.016	Reimbursement RMS Licensing	Charges for Goods and Services
3421.017	Reimbursements Aumsville PD	Charges for Goods and Services

3421.018	Reimbursements Monitor Fire District	Charges for Goods and Services
3421.019	Reimbursements Hubbard Fire Department	Charges for Goods and Services
3421.02	Reimbursements Silver Falls Library	Charges for Goods and Services
3422.002	Rec Mgmt (RMS) Hubbard	Charges for Goods and Services
3422.003	Rec Mgmt (RMS) Mt Angel	Charges for Goods and Services
3422.004	Rec Mgmt (RMS) Silvertown	Charges for Goods and Services
3422.007	Rec Mgmt (RMS) Mt Angel FD	Charges for Goods and Services
3422.01	Rec Mgmt (RMS) Woodburn Fire Dist	Charges for Goods and Services
3422.011	Rec Mgmt (RMS) Stayton PD	Charges for Goods and Services
3422.012	Rec Mgmt (RMS) Turner PD	Charges for Goods and Services
3422.017	Rec Mgmt (RMS) Aumsville PD	Charges for Goods and Services
3431	Weed/brush Abatement	Charges for Goods and Services
3434	Water Revenue	Charges for Goods and Services
3434.101	Water Sales Revenue	Charges for Goods and Services
3434.102	New Services	Charges for Goods and Services
3434.103	Re-connection Fees	Charges for Goods and Services
3434.104	Vacations	Charges for Goods and Services
3434.105	After Hours Fee	Charges for Goods and Services
3434.106	NSF Check Fee	Charges for Goods and Services
3434.107	System Improvements	Charges for Goods and Services
3434.108	Bulk Water Sales	Charges for Goods and Services
3434.109	System Repairs	Charges for Goods and Services
3434.111	Collections	Charges for Goods and Services
3434.112	Late Fees	Charges for Goods and Services
3435	Sewer Revenue	Charges for Goods and Services
3435.101	Sewer System Revenue	Charges for Goods and Services
3435.102	Service Chg-95-6 Increase	Charges for Goods and Services
3435.103	Septage Dumping	Charges for Goods and Services
3435.111	Collections	Charges for Goods and Services
3445	Dial a Ride Daily	Charges for Goods and Services
3446	Transit RHF Receipts	Charges for Goods and Services
3447	Transit System Fares	Charges for Goods and Services
3447.001	Transit System Fares	Charges for Goods and Services
3447.01	Transit Express Service Revenues	Charges for Goods and Services
3447.02	Transit Weekend Service Revenues	Charges for Goods and Services
3451	T&E Planning Develop Fee	Licenses and Permits
3456	Planning Fees	Licenses and Permits
3458.101	Transportation Impact Fees	Charges for Goods and Services
3458.201	Storm SDC's	Charges for Goods and Services
3458.301	Water SDC's	Charges for Goods and Services
3458.401	Sewer SDC's	Charges for Goods and Services
3458.501	Park's SDC's	Charges for Goods and Services
3471	Pool Program Revenues	Charges for Goods and Services
3471.101	Pool Admissions	Charges for Goods and Services
3471.102	Pool Memberships	Charges for Goods and Services
3471.103	Pool Rentals	Charges for Goods and Services
3471.104	Swimming Lessons	Charges for Goods and Services
3471.105	Pool Sponsorships	Charges for Goods and Services
3471.106	Fitness Classes	Charges for Goods and Services
3471.107	Towels/Misc	Charges for Goods and Services
3472	Rural Readers' Fees	Charges for Goods and Services
3473	Recreation Program Revenue	Charges for Goods and Services
3473.101	Youth Sports	Charges for Goods and Services
3473.102	Adult Sports	Charges for Goods and Services
3473.103	Youth Program	Charges for Goods and Services
3473.104	Administration	Charges for Goods and Services
3473.105	Adult Program	Charges for Goods and Services
3473.106	Recreation - Sponsorship Revenue	Charges for Goods and Services
3473.107	Teen Program Revenue	Charges for Goods and Services
3473.109	Recreation Trust	Charges for Goods and Services
3473.11	Arts & Culture	Charges for Goods and Services
3473.111	Active Adult	Charges for Goods and Services
3474	Event Admission & Vendor Fees	Charges for Goods and Services
3474.099	Fiesta Event Admissions & Vendor Fees	Charges for Goods and Services
3475	Museum Admission	Charges for Goods and Services
3476	Event Sponsorships	Charges for Goods and Services
3476.099	Fiesta Event Sponsorships	Charges for Goods and Services
3476.101	Sponsorships - Museum	Charges for Goods and Services
3491	Rental Income	Charges for Goods and Services

3491.101	Rental Income - Museum	Charges for Goods and Services
3530	Court Fines from Other Jurisdictions	Fines and Forfeits
3531	Court Fines	Fines and Forfeits
3531.101	Police Training Surcharge	Fines and Forfeits
3532	Towing Fee	Fines and Forfeits
3533	Alarm Fee	Fines and Forfeits
3534	Rural Reader's Fines	Fines and Forfeits
3535	Sewer Discharge Fines	Fines and Forfeits
3536	Library Fines	Fines and Forfeits
3611	Interest from Investments	Miscellaneous Revenue
3614	Special Assessment-Intere	Miscellaneous Revenue
3616	Gain/Loss from Investments	Miscellaneous Revenue
3617	Change in Fair Value of Investments	Miscellaneous Revenue
3625	Facilities Rent	Miscellaneous Revenue
3631	Insurance Recoveries	Miscellaneous Revenue
3641	Annual Access Fee	Miscellaneous Revenue
3642.11	Small Business Loan	Miscellaneous Revenue
3651	Internal Rent Revenue	Miscellaneous Revenue
3652.001	IT Revenue - General Fund	Miscellaneous Revenue
3652.11	IT Revenue - Transit	Miscellaneous Revenue
3652.123	IT Revenue - Building Inspection	Miscellaneous Revenue
3652.14	IT Revenue - Street	Miscellaneous Revenue
3652.47	IT Revenue - Water	Miscellaneous Revenue
3652.472	IT Revenue - Sewer	Miscellaneous Revenue
3652.72	IT Revenue - Urban Renewal	Miscellaneous Revenue
3654	Garage WO Revenue	Miscellaneous Revenue
3656	Engineering Internal Project WO Revenue	Intergovernmental
3656.14	Engineering Svcs - Street	Intergovernmental
3656.47	Engineering Svcs - Water	Intergovernmental
3656.472	Engineering Svcs - Sewer	Intergovernmental
3658.101	General Liability	Miscellaneous Revenue
3658.104	Workers Comp	Miscellaneous Revenue
3658.105	Employee Blanket Bond	Miscellaneous Revenue
3662	Interfund Rent	Miscellaneous Revenue
3671	Donations-Parks	Miscellaneous Revenue
3671.109	Adopt a Park Donations	Miscellaneous Revenue
3671.111	T3 Intern Reimb Grant - Boys & Girls Club	Intergovernmental
3672	Donations-Library	Miscellaneous Revenue
3672.001	Donations-Library - Music in the Park	Miscellaneous Revenue
3672.101	Gates Library Grant	Intergovernmental
3673	Donations-Police	Miscellaneous Revenue
3675	Donations-Museum	Miscellaneous Revenue
3676	Donations-Transit	Miscellaneous Revenue
3677	Donations-Pool	Miscellaneous Revenue
3678	Developer Contributions	Miscellaneous Revenue
3679	Donations-Other	Miscellaneous Revenue
3681	Special Assessment Princi	Miscellaneous Revenue
3681.001	LID Alley	Miscellaneous Revenue
3681.002	LID Ben Halls	Miscellaneous Revenue
3681.003	LID Bradley	Miscellaneous Revenue
3681.004	LID Boones Ferry	Miscellaneous Revenue
3681.005	LID Cleveland	Miscellaneous Revenue
3681.006	LID Country Club	Miscellaneous Revenue
3681.007	LID Tout	Miscellaneous Revenue
3681.008	LID Hardcastle	Miscellaneous Revenue
3681.009	LID Parr Road	Miscellaneous Revenue
3681.01	LID West Lincoln	Miscellaneous Revenue
3681.011	LID Ironwood	Miscellaneous Revenue
3691	Sale of Surplus Property	Miscellaneous Revenue
3692	Confiscated Cash	Miscellaneous Revenue
3692.101	Copies--Other	Miscellaneous Revenue
3692.311	Copies--Library	Miscellaneous Revenue
3693	Sale of Confiscated Prop	Miscellaneous Revenue
3694	Gain/Loss on Sale	Miscellaneous Revenue
3695	Lost Book Revenue	Miscellaneous Revenue
3696	Friends of Library Sales	Miscellaneous Revenue
3698	Cash Long and Short	Miscellaneous Revenue
3698.102	Library	Miscellaneous Revenue
3698.103	Aquatics	Miscellaneous Revenue
3698.104	Recreation	Miscellaneous Revenue
3698.105	Parks & Fac Maint	Miscellaneous Revenue

3698.106	Comm Svs Admin	Miscellaneous Revenue
3699	Other Miscellaneous Income	Miscellaneous Revenue
3699.102	Library	Miscellaneous Revenue
3699.103	Aquatics	Miscellaneous Revenue
3699.104	Recreation	Miscellaneous Revenue
3699.105	Parks & Fac Maint	Miscellaneous Revenue
3699.106	Comm Svs Admin	Miscellaneous Revenue
3699.107	Building Maintenance Fees	Miscellaneous Revenue
3699.472	PGE Energy Partner Program (WWTP)	Miscellaneous Revenue
3811.376	Interfund Loan from 376	Other Financing Sources
3811.466	Interfund Loan From 466	Other Financing Sources
3812.001	Interfund Loan Repayment	Other Financing Sources
3824	Loan Payback 2000	Other Financing Sources
3824.009	Loan Payback 2009	Other Financing Sources
3824.01	Loan Payback 2010	Other Financing Sources
3824.087	Loan Payback 1987	Other Financing Sources
3824.088	Loan Payback 1988	Other Financing Sources
3824.089	Loan Payback 1989	Other Financing Sources
3824.095	Loan Payback 1995	Other Financing Sources
3824.096	Loan Payback 1996	Other Financing Sources
3824.097	Loan Payback 1997	Other Financing Sources
3824.098	Loan Payback 1998	Other Financing Sources
3824.099	Loan Payback 1999	Other Financing Sources
3825	URA Loan Fees	Other Financing Sources
3881	Reimbursements	Miscellaneous Revenue
3881.001	Reimbursement--Training	Miscellaneous Revenue
3891	Construction Excise Tax	Intergovernmental
3891.059	Marion County Permits	Intergovernmental
3891.06	Marion County Admin Fee	Intergovernmental
3891.099	Marion County State Surcharge	Intergovernmental
3891.159	State Surcharge	Intergovernmental
3891.259	State Manufactured Home Fee	Intergovernmental
3891.359	CET Suspend	Licenses and Permits
3911	GO Bond Proceeds	Other Financing Sources
3916	Note Proceeds	Other Financing Sources
3918	Loan Proceeds	Other Financing Sources
3918.105	OHCS Loan	Other Financing Sources
3971	Transfer from Other Funds	Transfers In
3971.001	Transfer From General Fund	Transfers In
3971.11	Transfer From Transit	Transfers In
3971.123	Transfer From Building	Transfers In
3971.136	Transfer from American Rescue Plan Fund	Transfers In
3971.14	Transfer From Street	Transfers In
3971.358	Transfer From General Cap Const	Transfers In
3971.36	Transfer From Special Assessment Fund	Transfers In
3971.364	Transfer From Parks SDC	Transfers In
3971.376	Transfer From Street SDC	Transfers In
3971.377	Transfer From Storm SDC	Transfers In
3971.461	Transfer From Sewer Cap Improv	Transfers In
3971.465	Transfer From Sewer Construction	Transfers In
3971.466	Transfer From Water Cap Const	Transfers In
3971.47	Transfer From Water	Transfers In
3971.472	Transfer From Sewer	Transfers In
3971.474	Transfer From Water SDC	Transfers In
3971.475	Transfer From Sewer SDC	Transfers In
3971.568	Transfer from Information Technology	Transfers In
3971.581	Transfer From Insurance	Transfers In
3971.591	Transfer From Equipment Replacement	Transfers In
3971.72	Transfer from Urban Renewal	Transfers In
3971.901	Transfer from Payroll Clearing	Transfers In
3972	Interfund Loan Transfer	Transfers In

	Description	Classification
EXPENSES		
5111	Regular Wages	Personnel Services
5112	Part-Time Wages	Personnel Services
5112.01	Youth Sports	Personnel Services
5112.011	Instruction Wages	Personnel Services
5112.012	Lifeguarding Wages	Personnel Services
5112.014	Administration Wages	Personnel Services
5112.015	Pool Operator (& Custodial) Wages	Personnel Services
5112.016	Water Fitness Instructor Wages	Personnel Services
5112.017	Head Lifeguard Wages	Personnel Services
5112.02	Adult Sports Wages	Personnel Services
5112.04	Summer Day Camp Wages	Personnel Services
5112.06	Arts & Culture Wages	Personnel Services
5112.07	Active Adult Wages	Personnel Services
5121	Overtime	Personnel Services
5210	OR Transit Tax	Personnel Services
5211	OR Workers' Benefit	Personnel Services
5212	Social Security	Personnel Services
5213	Med & Dent Ins	Personnel Services
5214	Retirement	Personnel Services
5214.001	Retirement	Personnel Services
5214.1	PERS - City	Personnel Services
5214.6	PERS 6%	Personnel Services
5214.8	DEFERED COMP - CITY	Personnel Services
5215	Long Term Disability Ins	Personnel Services
5216	Unemployment Insurance	Personnel Services
5217	Life Insurance	Personnel Services
5218	Paid Family Leave Insurance	Personnel Services
5314	Books	Materials & Services
5315	Computer Supplies	Materials & Services
5319	Office Supplies	Materials & Services
5321	Cleaning Supplies	Materials & Services
5322	Lubricants	Materials & Services
5323	Fuel	Materials & Services
5324	Clothing	Materials & Services
5325	Ag Supplies	Materials & Services
5326	Safety/Medical	Materials & Services
5327	Chemicals	Materials & Services
5328	Lab Supplies	Materials & Services
5329	Other Supplies	Materials & Services
5329.1	Events	Materials & Services
5329.2	Youth Sports	Materials & Services
5329.3	Adult Sports	Materials & Services
5329.4	Summer Day Camp	Materials & Services
5329.405	Fiesta Services	Materials & Services
5329.6	Rec Admin	Materials & Services
5329.7	Arts & Culture	Materials & Services
5329.8	Active Adult	Materials & Services
5329.9	Museum	Materials & Services
5331	Construction Materials	Materials & Services
5332	Spare Parts	Materials & Services
5335	Electrical Supplies	Materials & Services
5336	HVAC	Materials & Services
5337	Tires/Parts	Materials & Services
5338	Tools	Materials & Services
5339	Other Maintenance Supplies	Materials & Services
5340	Print Materials - Teen	Materials & Services
5341	Print Materials - Adult	Materials & Services
5342	Print Materials - Child	Materials & Services
5345	Audiovisual Materials - Adult	Materials & Services
5345.001	Audiovisual Materials - Child	Materials & Services
5345.002	Audiovisual Materials - Teen	Materials & Services
5347	Program Supplies	Materials & Services
5347.001	Program Supplies - Summer Concerts	Materials & Services
5347.002	Program Supplies - Adult	Materials & Services
5347.003	Program Supplies - Child	Materials & Services
5347.004	Program Supplies - Technical Services	Materials & Services
5347.005	Program Supplies - Teen	Materials & Services

5349	Periodicals - Adult	Materials & Services
5350	Periodicals - Child	Materials & Services
5351	Ammunition	Materials & Services
5352	Protective Clothing	Materials & Services
5361	Road Materials	Materials & Services
5362	Concrete	Materials & Services
5363	Signs	Materials & Services
5369	Other Street Supplies	Materials & Services
5379	Water/Sewer Supplies	Materials & Services
5379.001	Line Repair Supplies	Materials & Services
5379.002	Customer Service	Materials & Services
5379.003	Pump Supplies	Materials & Services
5379.004	Meter Parts	Materials & Services
5379.005	Protective Equipment	Materials & Services
5384	Trees	Materials & Services
5385	Fertilizer	Materials & Services
5390	Merchandise	Materials & Services
5391	Inventory	Materials & Services
5400	Code Abatement	Materials & Services
5409.14	Garage Services	Materials & Services
5411	Engineering & Architect	Materials & Services
5411.001	Engineering Support to General Fund	Materials & Services
5411.582	Engineering Support to PW Services Fund	Materials & Services
5412	Legal	Materials & Services
5414	Accounting/Auditing	Materials & Services
5415	Computer	Materials & Services
5417	HR/Other Employee Expenses	Materials & Services
5419	Other Professional Serv	Materials & Services
5419.003	US Gauging Station Fees	Materials & Services
5419.101	Contract Svcs Teen Center	Materials & Services
5419.201	ToT Grants	Materials & Services
5419.301	Business Resource Center	Materials & Services
5419.501	Testing/Lab	Materials & Services
5419.707	Educ Outreach	Materials & Services
5419.723	Rental Assistance Program	Materials & Services
5420	Investigation Expenses	Materials & Services
5421	Telephone/Data	Materials & Services
5422	Postage	Materials & Services
5423	Internet	Materials & Services
5424	Advertising	Materials & Services
5425	Publication of Legal Note	Materials & Services
5426	Contract Networks	Materials & Services
5427	Training (Use 5492)	Materials & Services
5428	IT Support	Materials & Services
5429	Other Communication Serv	Materials & Services
5430	Red Light Camera Contract	Materials & Services
5432	Meals	Materials & Services
5433	Mileage	Materials & Services
5439	Travel	Materials & Services
5443	Office Equipment	Materials & Services
5444	Leases - Vehicle	Materials & Services
5445	Work Equipment	Materials & Services
5446	Software Licenses	Materials & Services
5448	Internal Rent	Materials & Services
5449	Leases - Other	Materials & Services
5450	General Right of Way Charge	Materials & Services
5451	Natural Gas	Materials & Services
5452	Water/Sewer	Materials & Services
5453	Electricity	Materials & Services
5454	Solid Waste Disposal	Materials & Services
5456	Street Lighting	Materials & Services
5459	Other Utilities	Materials & Services
5459.001	CRC Expenses	Materials & Services
5460	Property Tax Expense	Materials & Services
5461	Auto Insurance	Materials & Services
5462	Employee Blanket Bond	Materials & Services
5463	Property/Earthquake Insurance	Materials & Services
5464	Workers' Comp	Materials & Services
5465	General Liability Insurance	Materials & Services
5468	Deductible	Materials & Services

5469	Other Insurance Costs	Materials & Services
5471	Equipment Repair & Maint	Materials & Services
5472	Buildings Repairs & Maint	Materials & Services
5472.001	Fixture Repair	Materials & Services
5474	Structures Repair & Maint	Materials & Services
5475	Vehicle Repair & Maint	Materials & Services
5476	Laundry	Materials & Services
5477	Instrumentation & Calibra	Materials & Services
5478	Playground Repair & Maint	Materials & Services
5479	Other Repair & Maint	Materials & Services
5480	Accident Repair	Materials & Services
5481	Utility Assistance Program	Materials & Services
5482	Tree Maintenance	Materials & Services
5483	Sidewalks	Materials & Services
5484	Urban Forestry Program	Materials & Services
5485	Leadership Development	Materials & Services
5490	Refunds	Materials & Services
5491	Dues & Subscriptions	Materials & Services
5492	Registrations/Training	Materials & Services
5493	Printing/Binding	Materials & Services
5495	Court Costs	Materials & Services
5496	Filing/Recording	Materials & Services
5498	Permits/Fees	Materials & Services
5498.059	MC Permits	Materials & Services
5498.159	MC State Surc	Materials & Services
5498.259	St Mfg Fee	Materials & Services
5498.359	State Surc	Materials & Services
5498.459	Construction Excise Tax	Materials & Services
5499.001	Reg Lib Sv	Materials & Services
5499.101	Housing Rehab Loans	Materials & Services
5499.102	Business Assistance Loans	Materials & Services
5499.999	Debt Issuance Costs	Materials & Services
5500	Banking Fees & Charges	Materials & Services
5509	Misc. Expense	Materials & Services
5510	Bad Debt Expense	Materials & Services
5520	Grant Program	Materials & Services
5521	ARPA Funded Internal Projects	Materials & Services
5522	ARPA Funded Community Projects	Materials & Services
5523	Personnel Costs	Misc
5523.01	Personnel Costs - Wages	Misc
5523.02	Personnel Costs - Benefits	Misc
5530	Design Services	Materials & Services
5611	Land	Capital Outlay
5622	Library - Capital	Capital Outlay
5623.001	Pool Resurfacing	Capital Outlay
5623.046	Pool Projects	Capital Outlay
5629	Buildings	Capital Outlay
5630	Public Art	Capital Outlay
5631	Streets/Alleys/Sidewalks	Capital Outlay
5634	Water - Capital	Capital Outlay
5635	Sewer	Capital Outlay
5636	Storm Drains	Capital Outlay
5637	Parks	Capital Outlay
5637.009	Greenway	Capital Outlay
5637.042	Legion Park Playground	Capital Outlay
5639	Other Improvements	Capital Outlay
5641	Office Furniture & Equip	Capital Outlay
5642	Passenger Vehicles	Capital Outlay
5644	Communications	Capital Outlay
5645	Computing	Capital Outlay
5645.101	Network	Capital Outlay
5648	Systems/Control Equip	Capital Outlay
5649	Other Equipment	Capital Outlay
5711	Bond Principal	Debt Service
5721	Bond Interest	Debt Service
5729	Interest for CET	Materials & Services

5811	Transfer to Other Funds	Transfers Out
5811	Transfer to Other Funds	Transfers Out
5811.001	Transfer to General Fund	Transfers Out
5811.11	Transfer to Transit	Transfers Out
5811.132	Transfer to Asset Forfeiture	Transfers Out
5811.14	Transfer to Street	Transfers Out
5811.358	Transfer to General Cap Const Fund	Transfers Out
5811.36	Transfer to Special Assessment	Transfers Out
5811.363	Transfer to Street & Storm Cap Const Fund	Transfers Out
5811.364	Transfer to Parks SDC	Transfers Out
5811.376	Transfer to Street SDC	Transfers Out
5811.465	Transfer to Sewer Cap Const	Transfers Out
5811.466	Transfer to Water Cap Const	Transfers Out
5811.47	Transfer to Water	Transfers Out
5811.472	Transfer to Sewer	Transfers Out
5811.568	Transfer to Info Services	Transfers Out
5811.591	Transfer to Equipment Replace	Transfers Out
5811.693	Transfer to Reserve for PERS	Transfers Out
5811.695	Transfer To Lavelle Black Trust Fund	Transfers Out
5841.376	Interfund Loan Transfer	Transfers Out
5841.466	Interfund Loan Transfer	Transfers Out
5921	Contingency	Contingencies and Unappropriated Balances
5981.002	Reserve--Buildings	Contingencies and Unappropriated Balances
5981.004	Reserve--Equipment	Contingencies and Unappropriated Balances
5981.005	Reserve for Future Years	Contingencies and Unappropriated Balances
5981.007	Reserve for Debt Service	Contingencies and Unappropriated Balances
5981.008	Reserve for URA Debt	Contingencies and Unappropriated Balances
5981.01	Reserve for Loan	Contingencies and Unappropriated Balances
5981.012	Reserve - SMR	Contingencies and Unappropriated Balances
5981.013	Reserve for Facilities	Contingencies and Unappropriated Balances
5981.014	Reserve - Cascade Dr. Maintenance	Contingencies and Unappropriated Balances
5981.101	Reserve for PERS	Contingencies and Unappropriated Balances
5991	Unappropriated Balance	Contingencies and Unappropriated Balances

LB-1 Notice of Budget Hearing

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Budget Resolution

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Urban Renewal Agency (URA)



Proposed Budget FY 2023-24

Urban Renewal Agency – 720

Fund/Fund Number:	Urban Renewal Agency - 720
Department Number:	Economic Development – 125
Division Number:	URA - 7200
Department Director:	Jamie Johnk

Description of purpose/functions of department

Established in 2001, the Urban Renewal Plan was developed for improving blighted areas of Woodburn that are poorly developed or underdeveloped. These areas may have deteriorated buildings, unimproved streets, sidewalks and utilities. The District is comprised of nearly 260 acres, which includes Downtown Woodburn, portions of Highway 99E, Highway 214 and properties adjacent to I-5. The Woodburn City Council serves as the Urban Renewal Agency (URA) Board. At inception, the URA was forecasted to terminate in FY 2024-25; however, the URA may remain in service longer for debt servicing purposes.

Urban Renewal provides increase focus and funding on projects impactful to the community with the urban renewal boundaries including façade grants, streetscape improvements, design assistance, public arts and more. The Urban Renewal Agency Manager also fills the role of the Economic Development Director.

Description of department and number of personnel

Department staffing is budgeted at 1.0 FTE, includes a Director (0.6 FTE) and Economic Development Project Manager (0.4 FTE), whose wages are allocated between the General Fund and the Urban Renewal Fund based on the percentage of time dedicated to each department. The department had a RARE participant in FY 2022-23 and will have one in FY 2023-24 as well.

Description of FY 2022-23 Accomplishments

- Staffed the Public Arts and Mural Committee and worked with the Committee on the development of public arts projects:
 - Library Mural
 - Fire Department Monument
 - Police Department Monument
 - Bison Art Project at High School
 - Round-About Art
- Promoted Urban Renewal Building Improvement Grant program to businesses:
 - Historic City Hall Building
 - Masonic Building
 - Building Improvement Applications
- Additional Urban Renewal Projects:
 - Façade Make-Over Program
 - 50/50 Sidewalk Program
 - Library Park Stage Cover

Description of FY 2023-24 Urban Renewal Proposed Projects

- Staff the Public Arts and Mural Committee and work on the development and management of projects
 - Library Mural
 - Fire Department Monument

- Police Department Monument
- Bison Art Project at High School
- Round-About Art
- Promote Urban Renewal Building Improvement Grant program to businesses and manage projects
 - Historic City Hall Building
 - Masonic Building
 - Building Improvement Program applications
- Additional Urban Renewal Projects
 - Façade Make-Over Program
 - 50/50 Sidewalk Program
 - 1st and Cleveland Parking Lot
 - Dahlia Park Improvements
 - Drinking Fountain in Plaza
 - 190 Garfield Building Improvements

Performance Measures	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Goal
Urban Renewal Building Improvement Grants	4	2	3	5
Urban Renewal Design Service Grant	0	2	6	5
Complete Public Arts – Murals Projects	2	2	2	2
Façade Makeovers	6	NA	4	5
50/50 Sidewalk Improvements Program Applications	NA	NA	20	25

Budget Summary

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Urban Renewal Fund						
Revenues						
1,354,312	1,520,974	1,191,510	Fund Balance	1,187,230	-	-
769,762	826,096	961,590	Taxes	1,104,000	-	-
77,846	130,637	-	Intergovernmental	-	-	-
16,085	5,021	92,700	Miscellaneous Revenue	20,000	-	-
2,218,006	2,482,727	2,245,800	Revenues Total	2,311,230	-	-
Expenditures						
203,305	207,158	285,670	Personnel Services	292,200	-	-
54,474	90,449	287,740	Materials & Services	553,550	-	-
104,126	603,343	610,000	Capital Outlay	736,000	-	-
335,128	334,871	335,420	Debt Service	335,750	-	-
-	2,090	2,860	Transfers Out	-	-	-
-	-	724,110	Contingencies and Reserve	393,730	-	-
697,032	1,237,911	2,245,800	Expenditures Total	2,311,230	-	-
1,520,974	1,244,816	-	Revenue Over (Under) Expenditures	-	-	-
1.0	1.0	1.0	Full-Time Equivalent (FTE)	1.0		

The **Capital Outlay** budget of \$736,000 is for the following projects:

Project Name	Project Number	Urban Renewal Fund 720	Total
Library Mural		18,000	18,000
Fire Department Monument		60,000	60,000
Police Department Monument		60,000	60,000
Bison Art project		100,000	100,000
Other Art Projects		22,000	22,000
1st & Cleveland Parking Lot	CIUR1598	200,000	200,000
Signage		5,000	5,000
Miscellaneous Projects		35,000	35,000
Downtown Banners & Lighting		50,000	50,000
Plaza Lighting		40,000	40,000
Other Improvements		146,000	146,000
Total Urban Renewal Projects		736,000	736,000

Budget Detail

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description	FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Fund: 720 - Urban Renewal Fund						
Department: 000 - Revenue						
<u>Revenues</u>						
1,354,312	1,520,974	1,191,510	3081 Beginning Fund Balance	1,187,230		
1,354,312	1,520,974	1,191,510	Total - Fund Balance	1,187,230	-	-
752,953	807,147	945,680	3111 Property Tax - Current	1,088,000		
16,809	18,948	15,910	3112 Property Tax - Delinquent	16,000		
769,762	826,096	961,590	Total - Taxes	1,104,000	-	-
77,846	130,637	-	3341 State Grants	-	-	-
77,846	130,637	-	Total - Intergovernmental	-	-	-
14,905	5,021	15,450	3611 Interest from Investments	20,000		
1,180	-	77,250	3699 Other Miscellaneous Income	-		
16,085	5,021	92,700	Total - Miscellaneous Revenue	20,000	-	-
2,218,006	2,482,727	2,245,800	Revenue Totals	2,311,230	-	-

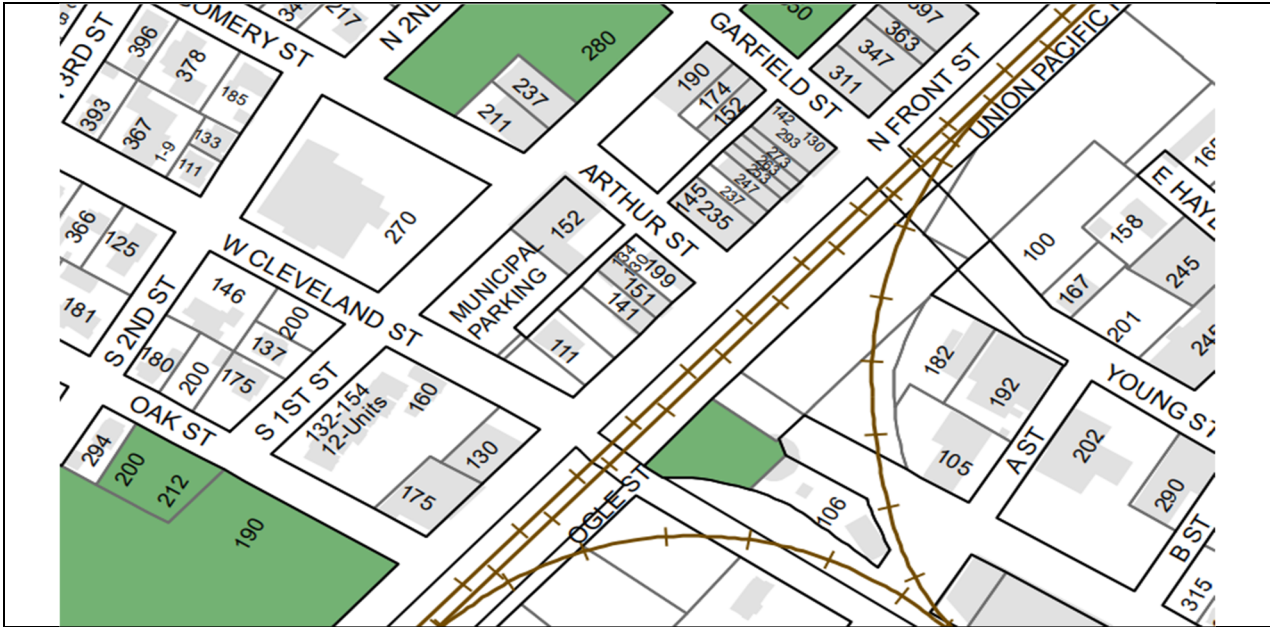
FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	Account Description		FY 2023-24 Proposed	FY 2023-24 Approved	FY 2023-24 Adopted
Department: 125 - Economic Development							
Division: 7200 - Urban Renewal							
<u>Expenditures</u>							
133,294	135,732	188,170	5111	Regular Wages	192,520		
-	405	-	5112	Part-Time Wages	-		
181	659	-	5121	Overtime	-		
29	24	30	5211	OR Workers' Benefit	30		
10,125	10,377	14,650	5212	Social Security	15,330		
22,893	22,895	31,140	5213	Med & Dent Ins	24,930		
36,050	36,382	50,140	5214	Retirement	55,550		
400	305	260	5215	Long Term Disability Ins	340		
128	201	1,130	5216	Unemployment Insurance	2,510		
205	178	150	5217	Life Insurance	220		
-	-	-	5218	Paid Family Leave Insurance	770		
203,305	207,158	285,670	Total - Personnel Services		292,200	-	-
2,472	2,910	3,000	5414	Accounting/Auditing	3,000		
12,893	69,456	90,000	5419	Other Professional Serv	125,000		
8,910	8,610	8,820	5428	IT Support	9,450		
1,030	1,010	920	5448	Internal Rent	1,100		
29,169	2,595	175,000	5520	Grant Program	400,000		
-	5,868	10,000	5530	Design Services	15,000		
54,474	90,449	287,740	Total - Materials & Services		553,550	-	-
18,665	4,459	100,000	5630	Public Art	260,000		
28,993	47,967	225,000	5631	Streets/Alleys/Sidewalks	240,000		
56,468	550,917	285,000	5639	Other Improvements	236,000		
104,126	603,343	610,000	Total - Capital Outlay		736,000	-	-
262,000	269,000	277,000	5711	Bond Principal	285,000		
73,128	65,871	58,420	5721	Bond Interest	50,750		
335,128	334,871	335,420	Total - Debt Service		335,750	-	-
Division: 9711 - Operating Transfer Out							
	2,090	2,860	5811.693	Transfer to Reserve for PERS	-		
-	2,090	2,860	Total - Operation Transfers Out		-	-	-
-	-	54,110	5921	Contingency	60,000		
-	-	670,000	5981.008	Reserve for URA Debt	333,730		
-	-	724,110	Total - Contingencies and Unappropriated Balances		393,730	-	-
697,032	1,237,911	2,245,800	Expenditures Total		2,311,230	-	-
1,520,974	1,244,816	-	Fund Net	Total: 720 Urban Renewal Fund	-	-	-

URA – Project Data Sheets

Project Data for First & Cleveland Public Parking Lot

Project Number:	CIUR1598	New Project <input type="checkbox"/>
Project Name:	First & Cleveland Public Parking Lot and AWARE Sidewalk Repair	
Project Description:	Reconstruct curbs, resurface, and stripe public parking lot. Also add security camera and lighting.	

Map:



Project Justification:	Adding additional lighting and security cameras.
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2024
Estimated Project Cost:	\$270,000
Capital Expense Account:	720-125-7200 5631

Budget History:

Fiscal Year	2023-24			
Budget	\$270,000			
Year to Date expenses	0			
Balance				

Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CIUR1598	720	Urban Renewal	\$270,000	2023-24

UR-1 Notice of Budget Hearing

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Budget Resolution

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