

City of Woodburn FY 2024-25 Budget



Proposed Version

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INTRODUCTION

GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Woodburn
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Woodburn for its annual budget for the fiscal year beginning July 1, 2023. This is the twelfth year in a row the City of Woodburn has been honored with this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Budget Committee Members

FY 2024-25

<u>Councilors</u>	<u>Term Expires</u>
Debbie Cabrales - Ward I	Dec. 2024
Mark Wilk - Ward II	Dec. 2024
Jen Cantu - Ward III	Dec. 2026
Sharon Schaub - Ward IV	Dec. 2026
Mary Beth Cornwell - Ward V	Dec. 2026
Eric Morris - Ward VI	Dec. 2024

<u>Electors</u>	<u>Term Expires</u>
Noah Carlson - Position I	Dec. 2026
John Zobrist - Position II	Dec. 2025
Steven Kufeldt - Position III	Dec. 2024
Elida Sifuentez - Position IV	Dec. 2024
Luis Molina - Position V	Dec. 2025
John Reinhardt - Position VI	Dec. 2024

City Administrator
Scott Derickson

Finance Director
Tony Turley

Senior Management Analyst
Karen Sherman

City of Woodburn
270 Montgomery Street, Woodburn, OR 97071
503-982-5222
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.

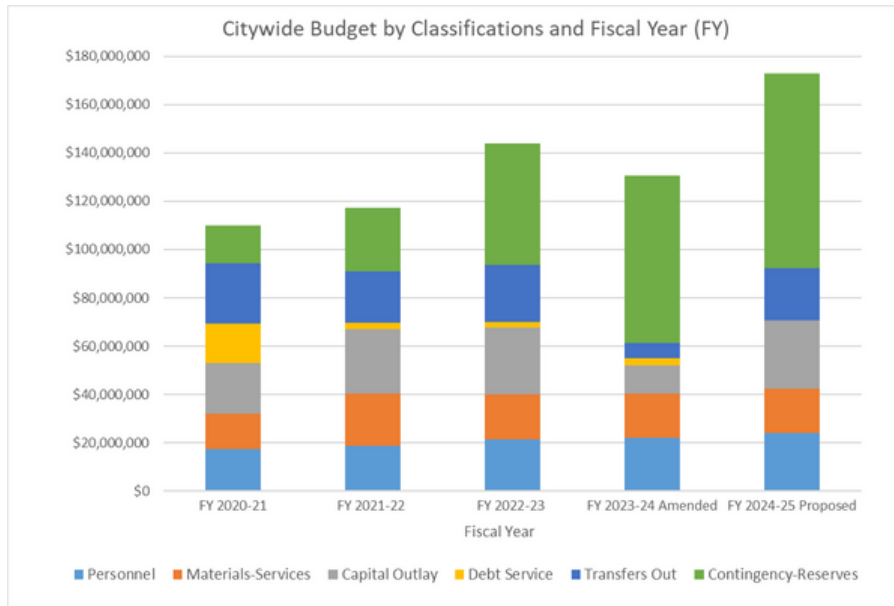
Budgets: The budgets contain various departments/divisions, in numerical order, presented with a narrative describing the department/division's function and the budget for the coming year as well as prior years' budget and actual information. Both summary tables and detail tables have been included for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

Budget Message

April 27, 2024

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

I am pleased to present the proposed budget for the Fiscal Year (FY) 2024-25. The proposed \$174.9 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 \$35.5 million (20 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 2024, 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 wide-spread predictions of a post-pandemic economic recession and rising inflationary costs, Woodburn has experienced rapid growth in the housing, commercial and industrial sectors.

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 2024-25 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. Although the new budget has a significant growth factor for property tax revenue, much of the development underway in Woodburn has not yet fully translated into increased property tax revenue.

The balancing of General Fund and capital projects needed to maintain current levels of services in the face of growth remains a challenge for the City. The Proposed 2024-25 Budget reflects a more cautious approach to growing services while protecting the City overall cash position. Diligence is needed to ensure the City continues to grow in a sustainable manner.

With a General Obligation Community Center Bond Measure expected to appear on the November 2024 ballot, the City is working diligently to develop campaign materials and disseminate project information to the public. With assistance from a campaign consultant, the City is working to secure private, corporate and foundation contributions towards the project. The FY 2024-25 budget also includes the creation of a new community center fund supported by a combined \$1,385,000 transfer from the General Fund and ARPA Fund. If approved by voters, the Community Center Project will likely be the biggest undertaking by the City in memory at approximately \$60 million.

ARPA

Budget year 24-25 will be the final allocation of these funds. 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.

ARPA Project Description	FY21-22 Actuals	FY22-23 Actuals	Projected Actuals	FY24-25 Budget	Total Cost
Love Inc.	8,000		27,000	36,000	71,000
Food Bank Improvement Project		500,000			500,000
Business Assistance Program		25,000			25,000
Liberty House	40,000	160,000	65,000		265,000
Houseless Person Response Team		50,000	5,000		55,000
A Ray of Hope Today		7,000	10,000	15,000	32,000
Love Santa	25,000		25,000	50,000	100,000
Woodburn Community Meal	10,000	25,000	50,000	50,000	135,000
Mid-Willamette Valley Community Action Agency			80,000		80,000
Community Connections Day			10,000	36,000	46,000
Family Resource Center Sign/Ext. Paint	16,600				16,600
Tourism Kiosk/Marketing Program		15,210			15,210
Peer Court				45,000	45,000
Smoke Detectors		5,000			5,000
MERV-13 filters	2,600	4,942	4,000	4,000	15,542
City App, Woodburn Now!	4,500	4,500	4,500	4,500	18,000
Legion Park Upgrades	750,000				750,000
COVID Leave Bank	25,000				25,000
Recreation/ Aquatics Scholarships	150	270	270	2,000	2,690
Utility Assistance	22,500	25,000	25,000	25,000	97,500
Fiesta Mexicana Start-up	25,000	39,320	45,000	10,000	119,320
Music in the Park		2,630	3,000	8,000	13,630
4th of July Fireworks		14,500	16,000	15,000	45,500
Aquatic Center Staff Rehiring & Training	133,530	183,470	184,000	210,000	711,000
Library & Recreation Staff Rehiring	47,050	70,000	70,000	85,000	272,050
Recreation Staff Rehiring	14,330	74,520	114,000	114,000	316,850
Youth Outreach Coordinator			125,000	250,000	375,000
Revenue Recovery			226,000	109,000	335,000
Transit Staff Rehiring & Training	39,010	65,000	70,000	129,000	303,010
New Transit Commuter Route				57,000	57,000
Transfer to Community Center Construction Fund				385,000	385,000
Personnel Costs		729,259			729,259
TOTAL	1,163,270	2,000,621	1,158,770	1,639,500	5,962,161

Budget Highlights

The following items are newly proposed for the FY 2024-25 Budget:

- Creation of the Community Center Construction Fund that includes transfers of \$1,385,000 from the General Fund and ARPA Fund
- Building Permit and other Revenue to reflect single, multi-family, and commercial construction: \$2,882,000
- Trail Improvements, supported with state grant and SDC funds: \$2,100,000
- Centennial Park Dog Park, Burlingham Park Shelter, and Boones Crossing Park Development, supported with Federal ARPA, grants, and SDCs: \$1,570,000
- Two additional Police Officer positions: \$300,000
- Annex Roof Replacement, Library Roof Replacement Design Work, and City Hall Basement Remodel with office space to accommodate Building Department and City staff growth: \$870,000
- Vehicle Replacements for Woodburn Transit Services' Out-of-Town Medical Transportation Program and Fixed Routes, supported with state formula funds: \$572,000
- All-Electric Bus and Charging Infrastructure, funded with a CRP Grant: \$2,032,940

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 \$35.5 million is proposed for FY 2024-25. This figure is 13 percent, or \$3.9 million, higher than the City's FY 2023-24 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, 39 percent in the General Fund and 8 percent citywide, and provides for critical programs such as police, library, parks, aquatics, etc. FY 2024-25 is budgeted 12% percent higher (before discounts and delinquencies) than the FY23-24 Amended Budget. This increase reflects tax revenue from new buildings, especially industrial and single-family units.
2. Charges for goods and services (e.g., utility charges and fees, SDCs): This makes up 12.6 percent of resources. Utility charges, primarily sewer and water, 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 2024-25, 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. Additional rate increases will be necessary in the coming year or two following the completion of the Wastewater Facilities Plan Update.
3. Various other revenues supplement the City's operations include 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 13.9 percent, or \$24 million, of the total budget. Personnel costs increased 8.5 percent over the prior year. Total FTE remained relatively flat year over year. Personnel service expenditures include increases for merit/cost-of-living-adjustments, medical, and retirement costs.

The proposed budget Increases Materials & Services 1.7 percent over FY 2023-24. 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.

Both the Water Revenue Refunding Bond and the General Obligation Bond for the Police facility were 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 .

Citywide Capital Construction Plan

The majority of the capital budget is for capital construction projects, which can be found in detail beginning on page . The proposed FY 2024-25 capital spending budget totals \$28.2 million, or 16.3 percent of total expenditures. This is a 140 percent spending increase from the FY23-24 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 2024-25 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 2024-25 budget over FY23-24 by 16% due, in part, to increases in General Fund, Building Fund, and overall SDC resources. The total contingency and reserves contained in the Proposed FY 2024-25 Budget are \$81,434,050.

Urban Renewal Agency

To ensure that Woodburn's Urban Renewal Agency (URA) maintains the capacity to support a significant contribution to the community center project, a conservative approach has been taken with the development of the FY 2024-25 budget. Projects planned in FY 2024-25 include:

- Public Arts and Mural Program:
 - Police Department Monument: \$55,000
 - Bison Art Project: \$55,000
- Façade Makeover Program: \$40,000
- New Building Improvement Projects: 145,000

Conclusion

The FY 2024-25 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 2024-25 proposed budget as submitted. I am proud of the progress made over the past few years.

Sincerely,



Scott Derickson

Estimated Ending Fund Balances

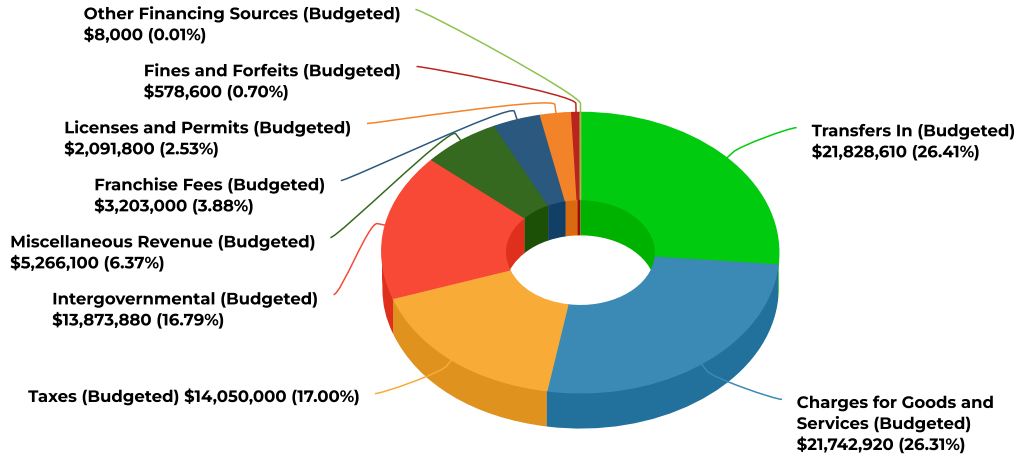
	Projected Balance July 1, 2024	Increases	Decreases	Projected Balance June 30, 2025	% Change	Total Resources
General Services						
General Fund - 001	13,450,490	22,005,890	23,552,640	11,903,740	-11.5%	35,456,380
Transit Fund - 110	916,000	3,974,060	4,020,490	869,570	-5.1%	4,890,060
Street Fund - 140	6,909,170	3,323,600	5,932,650	4,300,120	-37.8%	10,232,770
GO Debt Service Fund - 250	48,000	-	48,000	-	-100.0%	48,000
Total General Services	21,323,660	29,303,550	33,553,780	17,073,430		50,627,210
Utility Funds						
Water Fund - 470	1,671,740	5,728,000	6,374,060	1,025,680	-38.6%	7,399,740
Sewer Fund - 472	22,186,360	11,137,960	12,289,230	21,035,090	-5.2%	33,324,320
Total Utility Funds	23,858,100	16,865,960	18,663,290	22,060,770		40,724,060
Capital Construction Funds						
General Cap Const Fund - 358	-	4,615,000	4,615,000	-	0.0%	4,615,000
Community Center Cap Const Fund 359	-	3,125,000	1,740,000	1,385,000	100.0%	3,125,000
Street & Storm Cap Const Fund - 363	1,032,990	3,392,000	3,550,000	874,990	-15.3%	4,424,990
Sewer Cap Const Fund - 465	-	10,420,000	10,420,000	-	0.0%	10,420,000
Water Cap Const Fund - 466	723,000	3,520,450	3,511,450	732,000	1.2%	4,243,450
Total Capital Construction Funds	1,755,990	25,072,450	23,836,450	2,991,990		26,828,440
Special Revenue Funds						
Building Inspection Fund - 123	8,536,540	2,882,000	2,724,780	8,693,760	1.8%	11,418,540
Asset Forfeiture - 132	29,630	2,700	32,330	-	-100.0%	32,330
National Opioid Settlement Fund-133	-	230,000	230,000	-	0.0%	230,000
American Rescue Plan Fund - 136	1,917,660	-	1,917,660	-	-100.0%	1,917,660
Housing Rehab Fund - 137	45,790	9,300	55,090	-	-100.0%	55,090
Special Assessment Fund - 360	44,670	3,100	2,500	45,270	1.3%	47,770
Parks SDC Fund - 364	6,345,680	1,800,000	987,400	7,158,280	12.8%	8,145,680
Transportation SDC Fund - 376	14,980,710	1,450,000	1,545,000	14,885,710	-0.6%	16,430,710
Storm SDC Fund - 377	1,052,570	75,000	330,000	797,570	-24.2%	1,127,570
Water SDC Fund - 474	3,809,790	885,000	936,450	3,758,340	-1.4%	4,694,790
Sewer SDC Fund - 475	4,171,380	1,200,000	3,490,000	1,881,380	-54.9%	5,371,380
Total Special Revenue Funds	40,934,420	8,537,100	12,251,210	37,220,310		49,471,520
Internal Services Funds						
Information Technology Fund - 568	305,790	1,733,640	1,690,760	348,670	14.0%	2,039,430
Insurance Fund - 581	644,280	919,210	1,103,100	460,390	-28.5%	1,563,490
Equipment Replacement Fund - 591	1,097,010	210,000	1,307,010	-	-100.0%	1,307,010
Reserve for PERS - 693	391,120	-	-	391,120	100.0%	391,120
Total Internal Services Funds	2,438,200	2,862,850	4,100,870	1,200,180		5,301,050
Trust Funds						
Lavelle Black Trust Fund - 695	35,820	1,000	7,500	29,320	-18.1%	36,820
Total Trust Funds	35,820	1,000	7,500	29,320		36,820
Total All Funds	90,346,190	82,642,910	92,413,100	80,576,000	-10.8%	172,989,100
Urban Renewal Fund	683,130	1,187,460	1,012,540	858,050	25.6%	1,870,590

Summary of Revenue and Expenditures - All Funds

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Amended Budget	FY 2024-25 Budget	% Change	% Total Budget
Beginning Balance	46,705,262	72,319,480	69,119,390	90,346,190	30.7%	52.2%
Revenues						
Taxes	11,595,579	12,427,060	13,180,000	14,050,000	6.6%	8.1%
Licenses and Permits	10,419,209	2,883,180	3,027,330	2,091,800	-30.9%	1.2%
Intergovernmental	10,035,898	10,047,476	10,225,970	13,873,880	35.7%	8.0%
Charges for Goods-Services	28,319,429	21,775,851	21,280,340	21,742,920	2.2%	12.6%
Fines and Forfeits	491,001	512,030	555,250	578,600	4.2%	0.3%
Franchise Fees	2,590,551	2,934,266	2,711,000	3,203,000	18.1%	1.9%
Miscellaneous Revenue	3,003,491	5,530,062	4,175,050	5,266,100	26.1%	3.0%
Other Financing	7,497	-	10,000	8,000	-20.0%	0.0%
Transfers In	5,883,255	12,292,222	6,370,790	21,828,610	242.6%	12.6%
Total Revenues	72,345,911	68,402,146	61,535,730	82,642,910	34.3%	47.8%
Total Beg. Bal. and Revenues	119,051,173	140,721,626	130,655,120	172,989,100	32.4%	100.0%
Expenses						
Personnel Services	15,784,879	18,693,413	22,221,480	24,114,170	8.5%	13.9%
Materials and Services	15,116,533	14,616,029	18,002,170	18,301,920	1.7%	10.6%
Capital Outlay	7,223,203	13,173,981	11,731,900	28,168,400	140.1%	16.3%
Debt Service	2,725,913	3,246,408	2,914,100	-	-100.0%	0.0%
Transfers Out	5,881,165	12,289,362	6,370,790	21,828,610	242.6%	12.6%
Misc.	-	729,259	-	-	0.0%	0.0%
Total Expenses Before Contingency	46,731,693	62,748,452	61,240,440	92,413,100	50.9%	53.4%
Contingency & Reserves						
Contingency	-	-	21,243,360	23,373,990	10.0%	13.5%
Reserve - SMR	-	-	5,687,180	6,493,730	14.2%	3.8%
Reserve for Facilities	-	-	-	-	-100.0%	0.0%
Reserve for PERS	-	-	-	-	0.0%	0.0%
Reserve for Equipment	-	-	120,000	120,000	0.0%	0.1%
Reserve for Future Years	-	-	42,364,140	50,588,280	19.4%	29.2%
Reserve for Debt Service	-	-	-	-	0.0%	0.0%
Total Contingency & Reserves	-	-	69,414,680	80,576,000	16.1%	46.6%
Total Expenses/Contingency/Res.	46,731,693	62,748,452	130,655,120	172,989,100	32.4%	100.0%
Net Fund Balance	72,319,480	77,973,173	-	-		
Total Budget	119,051,173	140,721,626	130,655,120	172,989,100	32.4%	

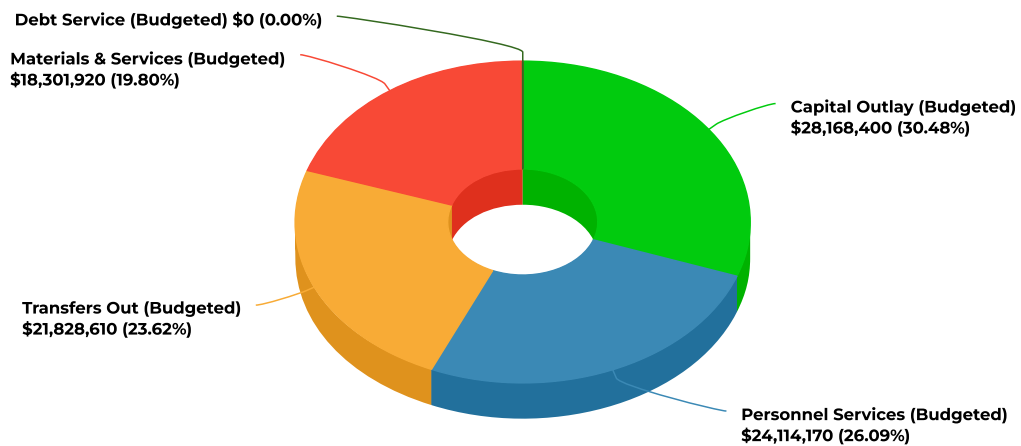
All Funds Revenues by Class

FY 2024-25 (Excludes Beginning Fund Balance)

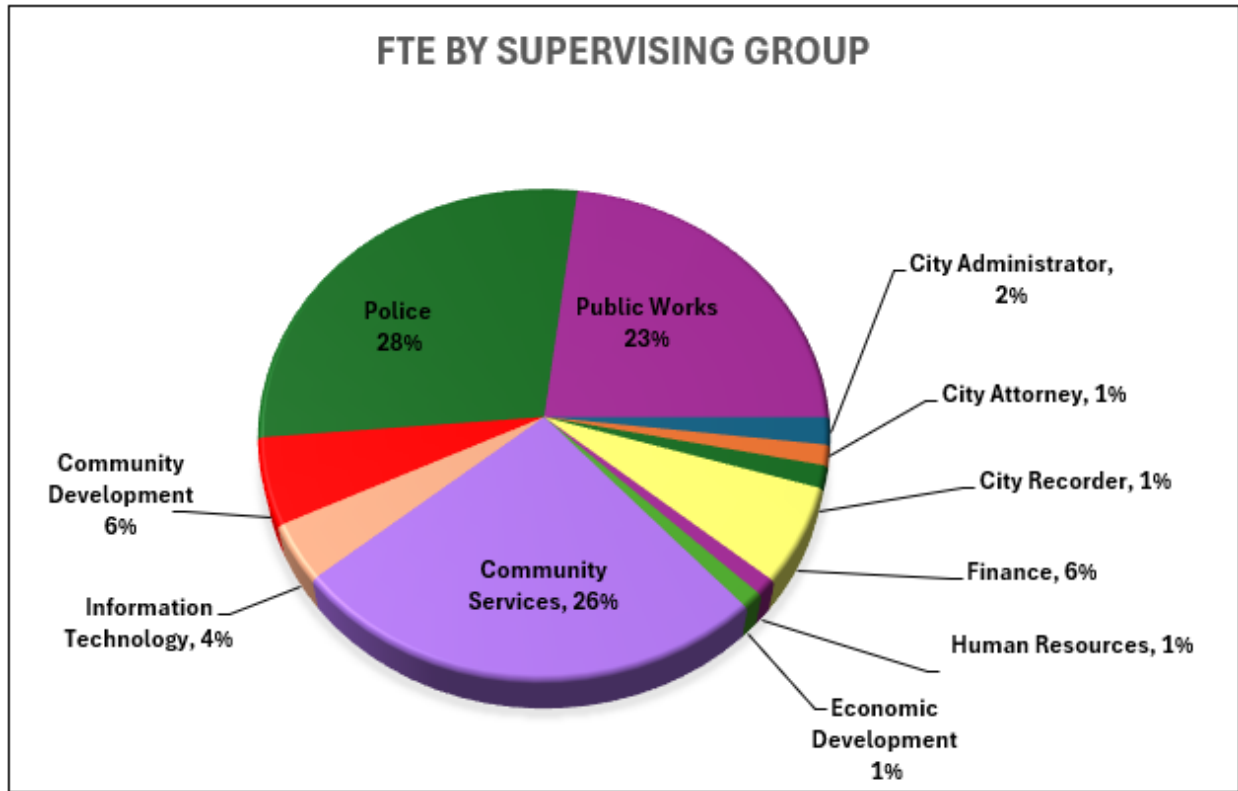


All Funds Expenses by Class

FY2024-25 (Excludes Contingency & Reserves)



Full-time Equivalent (FTE) Summary by Supervising Group



Department	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	FTE Change	% Change FY 24 to 25	% of Total
City Administrator	2.3	3.3	3.3	3.3	0.0	0%	2%
City Attorney	2.5	2.5	2.5	2.5	0.0	0%	1%
City Recorder	1.2	1.2	1.2	2.7	1.5	125%	1%
Finance	10.6	11.2	11.2	11.7	0.5	4%	6%
Human Resources	2.0	2.0	3.0	2.0	-1.0	-33%	1%
Economic Development	2.0	2.0	2.0	2.0	0.0	0%	1%
Community Services	49.5	44.6	48.2	47.3	-0.9	-2%	26%
Information Technology	6.5	6.0	7.0	7.0	0.0	0%	4%
Community Development	10.3	10.5	11.5	10.5	-1.0	-9%	6%
Police	47.0	49.5	49.0	51.8	2.8	6%	28%
Public Works	42.5	42.0	44.0	42.0	-2.0	-5%	23%
Total FTE	176.3	174.7	182.8	182.7	-0.2	5%	100%

Major Taxpayers

The City of Woodburn is diverse in many ways as evidenced by the variety of successful businesses shown as major taxpayers. As reported by the Marion County Assessors Office, Woodburn's major taxpayers in FY 2023-24 include:

Taxpayer	2023-24 Assessed Value	2023-24 Assessed Taxes	% of City Assessed Value*
WINCO FOODS LLC	87,665,000	1,651,144	4.43%
WOODBURN PREMIUM OUTLETS LLC	76,576,718	1,515,231	3.87%
FOOD SERVICES OF AMERICA INC	35,828,810	649,523	1.81%
HARDWARE WHOLESALERS INC	18,651,390	369,057	0.94%
PORTLAND GENERAL ELECTRIC COMPANY	18,298,680	364,304	0.92%
WAL-MART REAL ESTATE BUSINESS TR	18,333,400	339,791	0.93%
NORTHWEST NATURAL GAS COMPANY	17,786,000	322,433	0.90%
CASCADE MEADOW LLC	16,065,700	317,894	0.81%
PVA HOLDING LLC	14,576,050	287,689	0.74%
CROWN 2 DEVELOPMENT LLC	14,363,420	284,210	0.73%
PACIFIC REALTY ASSOCIATES LP	11,285,230	224,738	0.57%
KWDS LLC	10,855,010	214,789	0.55%
WOODBURN PLACE APARTMENTS LLC	10,753,490	212,243	0.54%
FLEETWOOD HOMES INC	10,392,480	200,246	0.52%
STONEHEDGE PROPERTIES INC & N-7	9,899,250	195,877	0.50%
SPECIALTY POLYMERS	9,319,930	170,143	0.47%
CAPITAL DEVELOPMENT COMPANY	8,759,940	169,758	0.44%
ARGO WOODBURN LLC	9,194,900	168,397	0.46%
WOODBURN INVESTMENT ASSOC LTD	8,421,340	166,634	0.43%
WOODBURN PLAZA LLC	8,681,790	162,219	0.44%
SMITH CREEK INVESTORS LLC	7,027,500	139,054	0.35%
3099 PACIFIC LLC	7,578,370	137,384	0.38%
ART MORTGAGE BORROWER PROPCO	6,758,090	133,635	0.34%
WAVE DIVISION HOLDINGS LLC	7,194,179	130,420	0.36%
SABROSO COMPANY	7,125,750	129,322	0.36%

The assessed valuation of \$1,980,510,725 for FY 2023-24 was \$72,284,151 or 3.8%, higher than the FY 2022-23 valuation of \$1,908,226,574.

About Woodburn - 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 27,290 as of July 2022, Woodburn is the 20th 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.

Population Overview



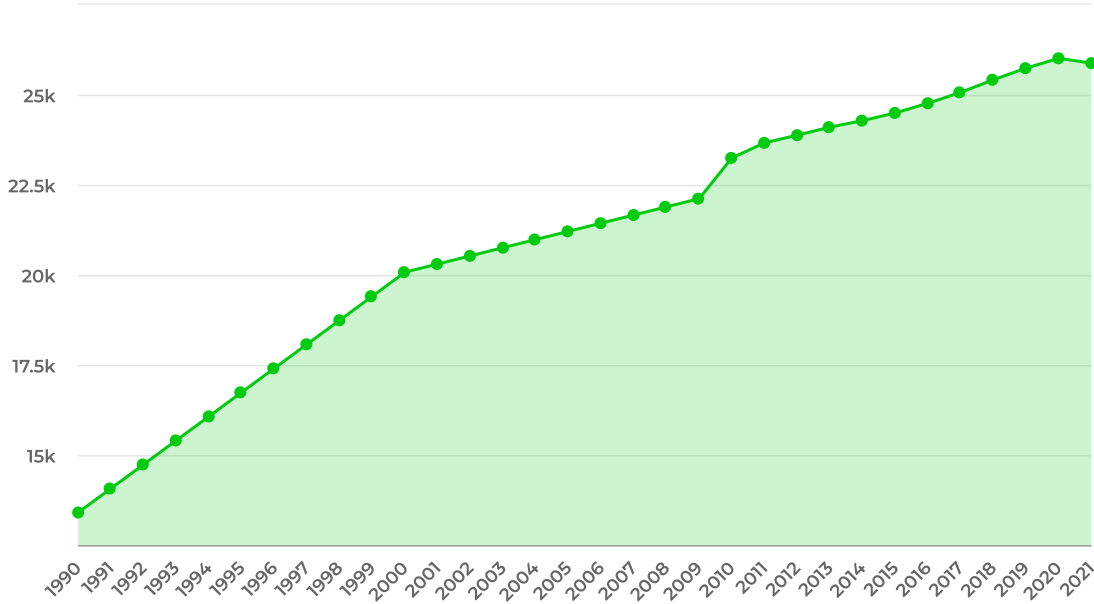
TOTAL POPULATION

25,877

▼ **.5%**
vs. 2020

GROWTH RANK

135 out of **240**
Municipalities in Oregon



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



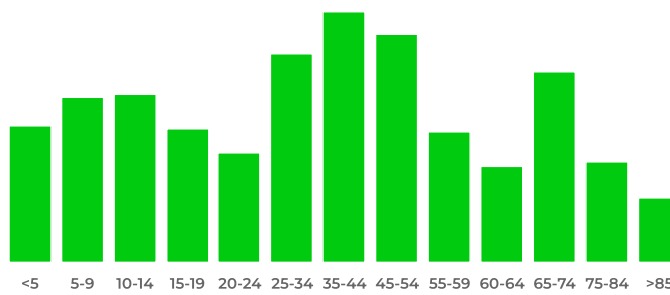
DAYTIME POPULATION

24,386

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



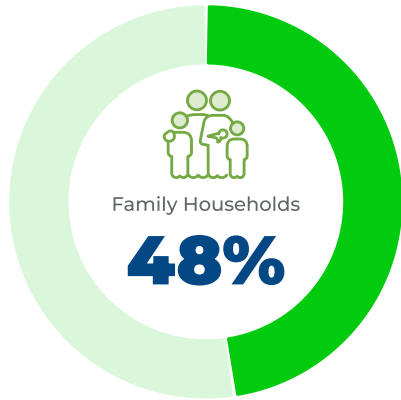
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

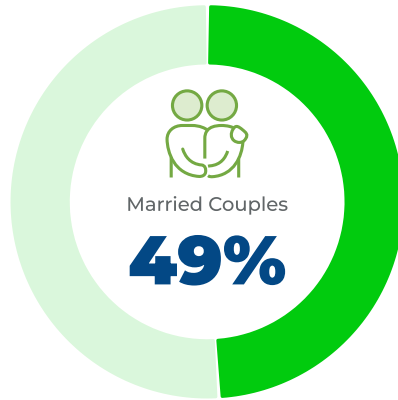
Household Analysis

TOTAL HOUSEHOLDS
8,605

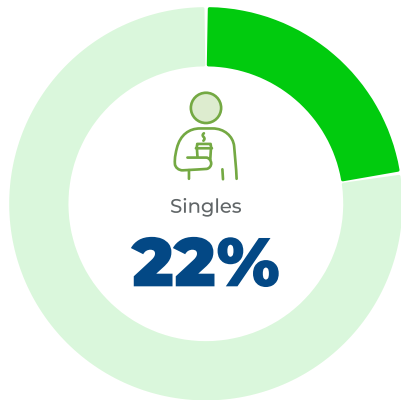
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



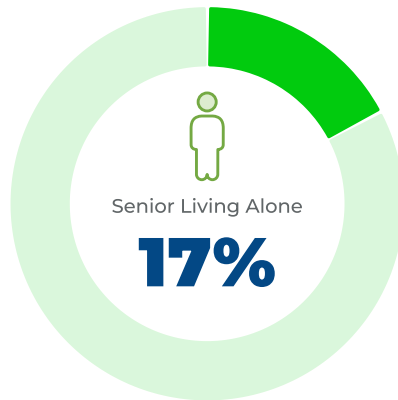
▼ **.6%**
lower than state average



▲ **1%**
higher than state average



▼ **20%**
lower than state average

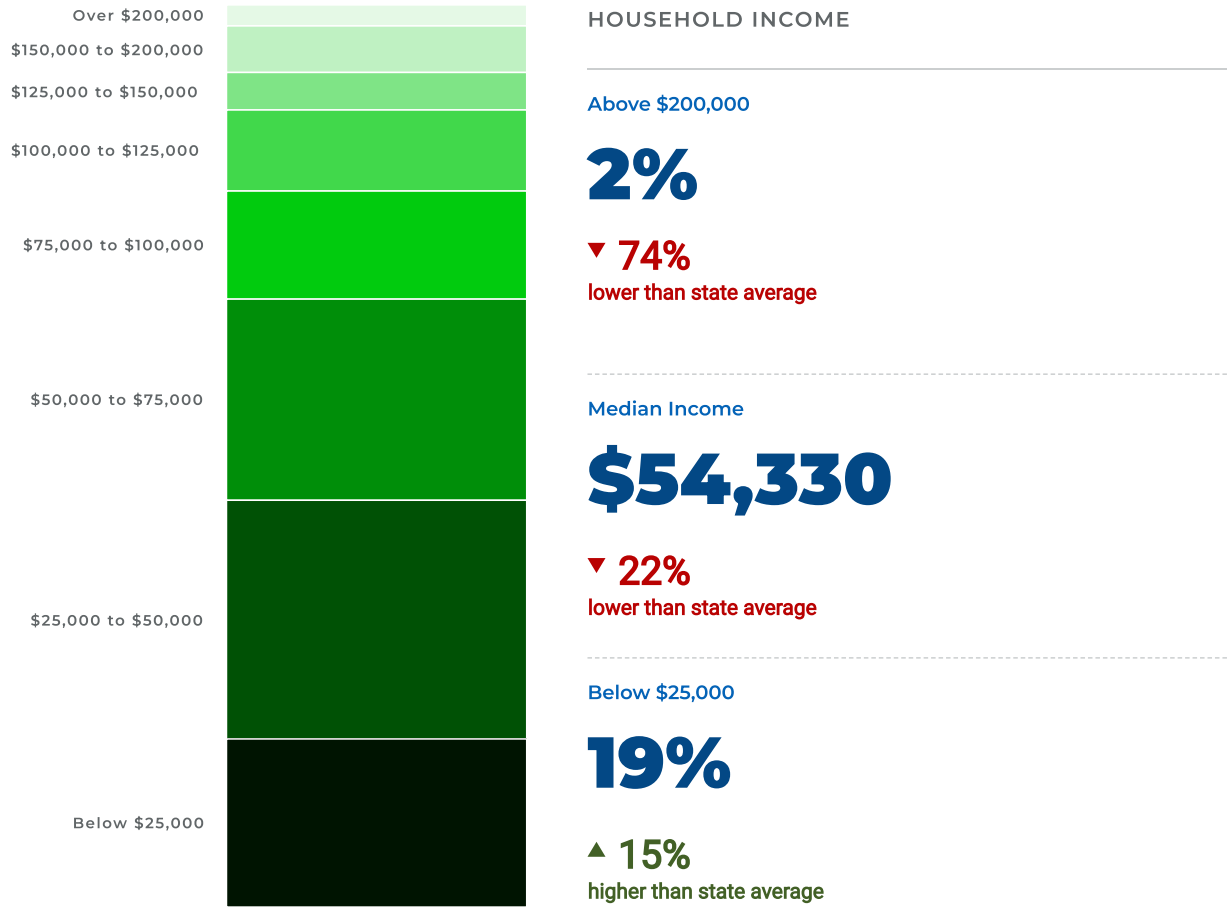


▲ **10%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



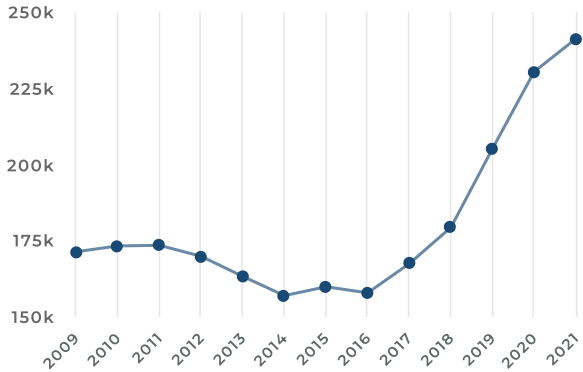
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

\$241,300



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

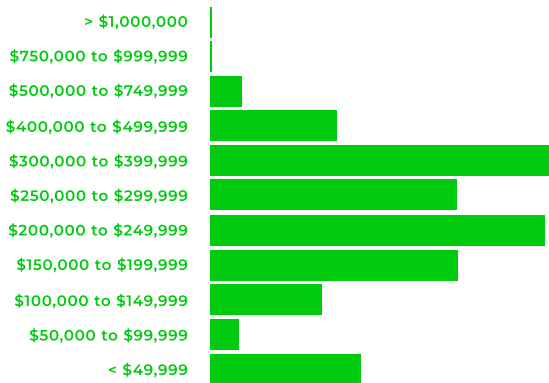
HOME OWNERS VS RENTERS

Woodburn State Avg.



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

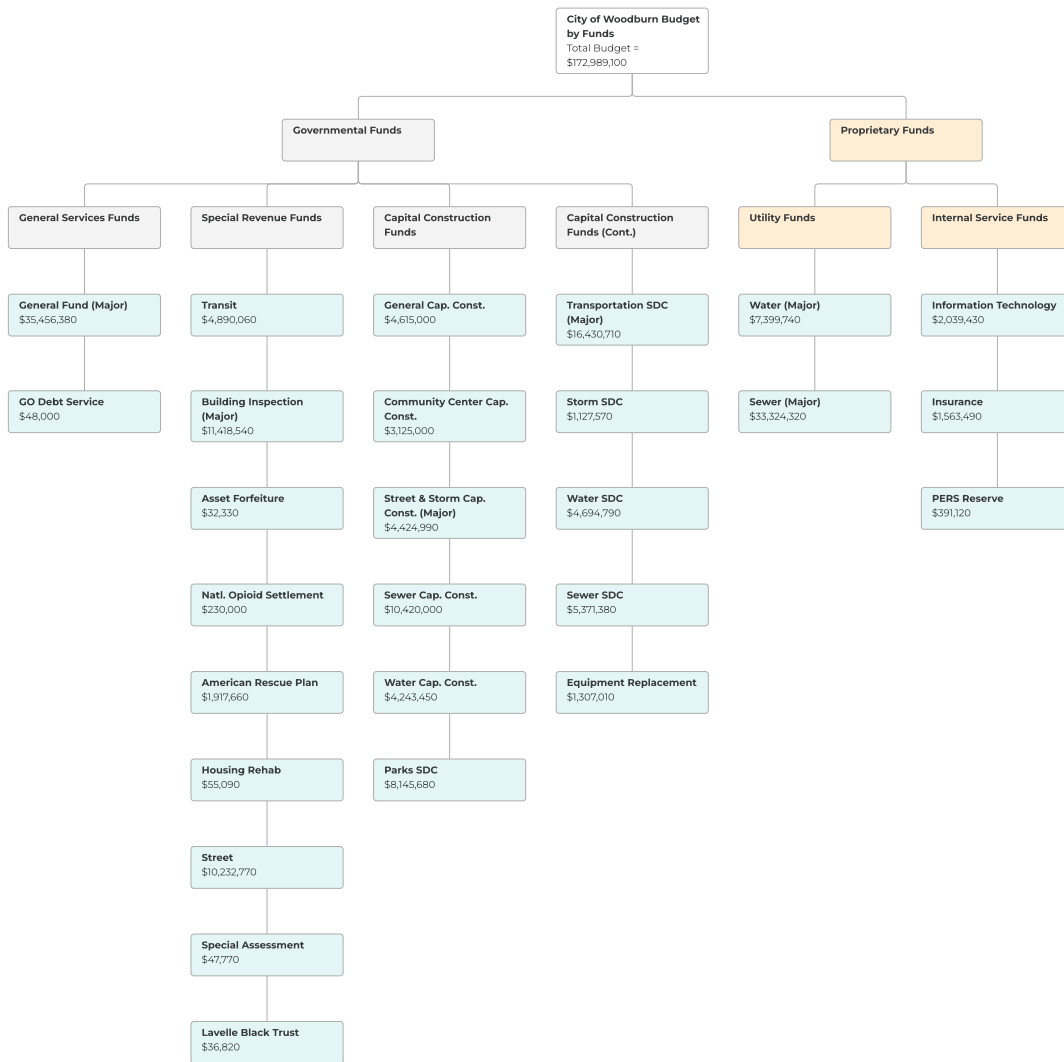
HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

READER'S GUIDE

Fund Structure



Funds classified as major for auditing purposes are identified above. All other funds are classified as non-major for auditing purposes.

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 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) include Debt Overview, Personnel Allocation, FTE Detail by Supervising Group, Budgeted Transfers, and Capital Construction Projects.

Budget Document Columns

Within Oregon local budget law, four 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 last column on the right is related to the progress of the budget as it moves through the various required phases (proposed, approved, adopted). This column is the budget adopted by the City Council in the published version of the budget book.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Council & Mayor				
Personnel Services	\$0	\$0	\$10,950	\$11,030
Materials & Services	\$63,121	\$82,808	\$97,780	\$110,720
Total Council & Mayor:	\$63,121	\$82,808	\$108,730	\$121,750

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 19.0 percent
- State revenue sharing is projected to increase by 6.0 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 is estimated to increase to \$14.70 per hour, effective July 1, 2024
- 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 ends June 2024	5%	4%	Unknown
Woodburn Police Association – Community Service Officers (WPA), contract ends June 2024	5%	4%	Unknown
American Federation of State, County, and Municipal Employees (AFSCME) contract ends 6/2025	5%	4%	3%

- Health insurance premiums (medical and dental) increased by approximately 11.0 and 6.0 percent, respectively
- 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 1.0 percent
- Paid Family Leave rate of 0.4 percent

Materials & Services

- 4.0% overall, due to moderate 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

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:

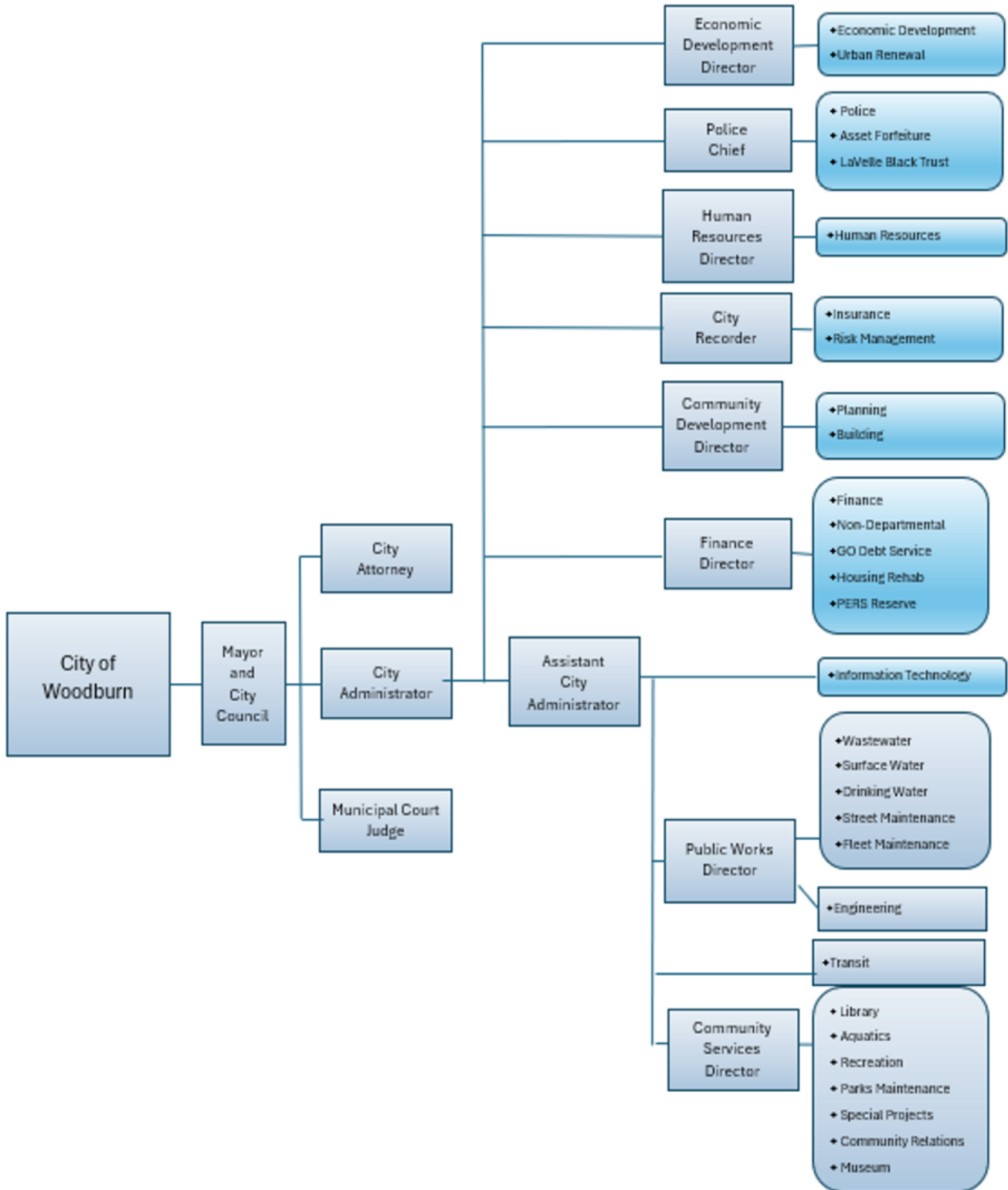
Crisis Impacts, Recovery and Preparation

- 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 FUND - 001

Summary of Revenue and Expenditures - General Fund 001

This section provides a summary of General Fund revenues and expenditures. Detailed revenues and expenditures for the General Fund can be found in the subsequent sections.

Summary of General Fund Revenues by Source

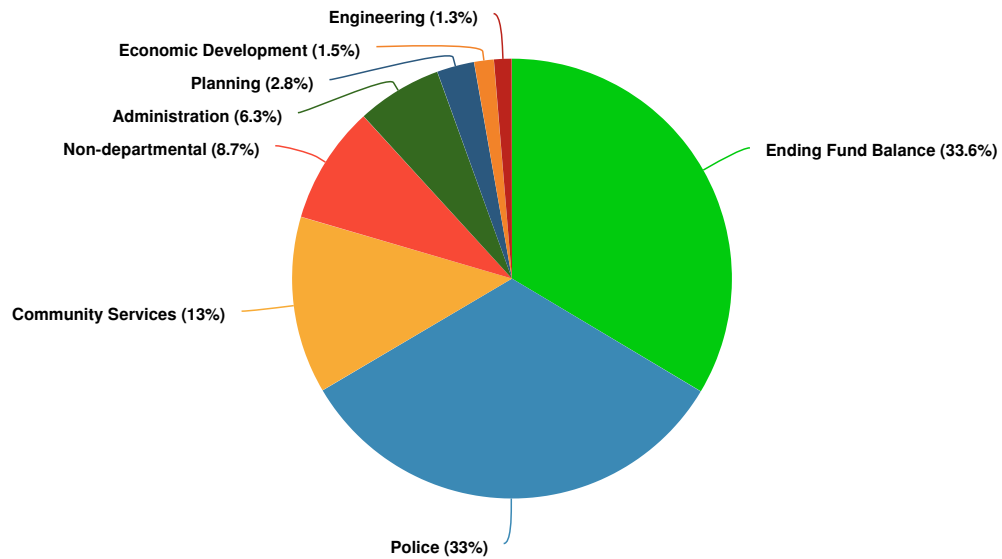
Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	% Change (Budget)
Revenue Source					
Taxes	\$10,893,677	\$11,695,449	\$12,440,000	\$13,940,000	12.1%
Franchise Fees	\$2,199,463	\$2,468,931	\$2,291,000	\$2,695,000	17.6%
Licenses and Permits	\$1,480,237	\$839,993	\$665,550	\$551,700	-17.1%
Intergovernmental	\$1,798,772	\$2,536,058	\$2,769,170	\$1,916,820	-30.8%
Charges for Goods and Services	\$423,747	\$550,859	\$683,160	\$574,010	-16%
Fines and Forfeits	\$491,001	\$512,030	\$555,250	\$578,600	4.2%
Miscellaneous Revenue	\$683,652	\$694,701	\$472,680	\$655,600	38.7%
Transfers In	\$267,560	\$409,710	\$1,166,000	\$1,094,160	-6.2%
Fund Balance	\$7,980,880	\$11,068,736	\$10,470,720	\$13,450,490	28.5%
Total Revenue Source:	\$26,218,989	\$30,776,467	\$31,513,530	\$35,456,380	12.5%

Summary of General Fund Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	% Change (Budget)
Expense Objects					
Personnel Services	\$9,618,388	\$11,242,688	\$12,949,250	\$14,619,230	12.9%
Materials & Services	\$4,436,009	\$5,632,954	\$7,448,650	\$7,020,810	-5.7%
Capital Outlay	\$86,642	\$100,945	\$272,000	\$0	-100%
Debt Service	\$626,554	\$0	\$0	\$0	0%
Transfers Out	\$382,660	\$788,964	\$166,470	\$1,912,600	1,048.9%
Contingencies and Unappropriated Balances	\$0	\$0	\$10,677,160	\$11,903,740	11.5%
Total Expense Objects:	\$15,150,253	\$17,765,551	\$31,513,530	\$35,456,380	12.5%

Summary of General Fund Expenditures by Department

FY 2024-25 Budget



Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	% Change (Budget)
Expenditures					
Administration	\$1,485,241	\$1,777,403	\$2,209,350	\$2,223,120	0.6%
Economic Development	\$230,117	\$284,503	\$830,340	\$514,690	-38%
Non-departmental	\$1,604,939	\$2,060,998	\$1,961,150	\$3,070,840	56.6%
Police	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480	15.7%
Community Services	\$3,079,647	\$3,414,552	\$4,297,240	\$4,616,770	7.4%
Planning	\$546,540	\$680,123	\$955,670	\$977,160	2.2%
Engineering	\$258,628	\$346,216	\$482,840	\$465,580	-3.6%
Ending Fund Balance	\$0	\$0	\$10,677,160	\$11,903,740	11.5%
Total Expenditures:	\$15,150,253	\$17,765,551	\$31,513,530	\$35,456,380	12.5%

General Fund Revenue Sources and Other Discussion

Beginning Fund Balance in the General Fund is projected to have a sizable increase in FY 2024-25 at nearly 30%. This is primarily due to a conservative budget in FY 2023-24. An actual FY 2023-24 beginning fund balance of \$13 million reflects a more modest FY 2024-25 budget increase of only 3%.

Taxes in the General Fund include property and hotel/motel taxes. As property taxes begin to reflect the sizable industrial and residential building activity that has taken place in Woodburn over the past three years, property taxes are budgeted 13% higher in FY 2024-25 than FY 2023-24.

Licenses & Permits revenues decreased in FY 2024-25 due to slowing construction permits and planning fee activity. 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 budgeted in FY 2023-24 for a food bank capital construction project and other large rental assistance and economic development grants, 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. While recreation charges are expected to increase, an eliminated reimbursement for Marion County Response Team police services lowers total revenue by 16%.

Franchise Fees are right-of-way payments based on franchisee revenue (e.g., PGE, NW Natural Gas, Century Link, Datavision, Wave Broadband, Republic, and City Water and Sewer). In FY 2024-25, franchise fees are expected to rise due to higher PGE and NW Natural utility rates. With an annual water rate set to increase 4% and more residential and commercial entities that now have water and sewer hookups, Water & Sewer Right of Way franchise revenue will also contribute to a FY 2024-25 budget increase.

Fines & Forfeits is comprised mainly of court and library fines. FY 2023-24 actuals informed budget revenue for the Speed on Green Program and library fines, which will increase slightly and decrease significantly respectively.

Interest from Investments will be budgeted in consideration of FY 2023-24 actuals, which have seen higher yields than budgeted amounts. Investments are budgeted with the assumption of yielding similar or slightly less revenue than FY 2023-24.

General Fund - Revenue Detail by Source

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Taxes					
Property Tax - Current	001-000-3111	\$10,134,395	\$11,001,216	\$11,700,000	\$13,200,000
Property Tax - Delinquent	001-000-3112	\$243,927	\$194,809	\$240,000	\$240,000
Hotel/Motel Tax	001-000-3133	\$515,355	\$499,423	\$500,000	\$500,000
Total Taxes:		\$10,893,677	\$11,695,449	\$12,440,000	\$13,940,000
Franchise Fees					
RoW Franchise Revenue	001-000-3226			\$210,000	\$280,000
RoW Franchise Revenue - Bullseye Telecom	001-000-3226.001	\$740	\$410	\$0	\$0
RoW Franchise Revenue - Consumer Cellular	001-000-3226.002	\$11,856	\$10,584	\$0	\$0
RoW Franchise Revenue - Dish Wireless	001-000-3226.003	\$459	\$232	\$0	\$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
RoW Franchise Revenue - Dishnet Wireline	001-000-3226.004	\$0	\$100	\$0	\$0
RoW Franchise Revenue - Granite Telecommunications	001-000-3226.005	\$8,197	\$7,720	\$0	\$0
RoW Franchise Revenue - LS Networks	001-000-3226.006	\$8,867	\$5,751	\$0	\$0
RoW Franchise Revenue - Mitel Cloud Services	001-000-3226.007	\$69	\$53	\$0	\$0
RoW Franchise Revenue - Working Assets Funding Services	001-000-3226.008	\$59	\$7	\$0	\$0
RoW Franchise Revenue - Electric Lightwave	001-000-3226.009	\$7,293	\$7,891	\$0	\$0
RoW Franchise Revenue - vCom QuantumShift	001-000-3226.010	\$1,942	\$2,007	\$0	\$0
RoW Franchise Revenue - Gabb Wireless	001-000-3226.011	\$29	\$37	\$0	\$0
RoW Franchise Revenue - Qwest	001-000-3226.012	\$25,104	\$24,153	\$0	\$0
RoW Franchise Revenue - CenturyLink	001-000-3226.013	\$77,572	\$13,937	\$0	\$0
RoW Franchise Revenue - Level3	001-000-3226.014	\$14,599	\$11,680	\$0	\$0
RoW Franchise Revenue - Windstream	001-000-3226.015	\$1	\$0	\$0	\$0
RoW Franchise Revenue - McLeod USA	001-000-3226.016	\$163	\$235	\$0	\$0
RoW Franchise Revenue - RingCentral	001-000-3226.017	\$154	\$672	\$0	\$0
RoW Franchise Revenue - GreatCall	001-000-3226.021	\$1,134	\$1,089	\$0	\$0
RoW Franchise Revenue - Clear Rate Communications	001-000-3226.022	\$439	\$355	\$0	\$0
RoW Franchise Revenue - Calpine Energy	001-000-3226.023	\$1,609	\$128,210	\$0	\$0
RoW Franchise Revenue - Magna5	001-000-3226.024	\$818		\$0	\$0
RoW Franchise Revenue - Constellation New Energy	001-000-3226.025	\$8,516	\$30,974	\$0	\$0
RoW Franchise Revenue - DataVision Telecom	001-000-3226.026	\$7,756	\$7,445	\$0	\$0
RoW Franchise Revenue - DataVision Cable	001-000-3226.027	\$119		\$0	\$0
RoW Franchise Revenue - Spectrotel, Inc.	001-000-3226.028	\$294	\$211	\$0	\$0
RoW Franchise Revenue - MetTel	001-000-3226.029	\$891	\$766	\$0	\$0
RoW Franchise Revenue - Nextiva Inc	001-000-3226.030	\$114	\$425	\$0	\$0
RoW Franchise Revenue - iWireless	001-000-3226.031	\$145	\$130	\$0	\$0
RoW Franchise Revenue - Marconi	001-000-3226.032	\$90	\$86	\$0	\$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
RoW Franchise Revenue - Nuso	001-000-3226.033	\$44	\$37	\$0	\$0
RoW Franchise Revenue - Ooma	001-000-3226.034	\$271	\$329	\$0	\$0
RoW Franchise Revenue - GC Pivotal	001-000-3226.035	\$136	\$91	\$0	\$0
RoW Franchise Revenue - Comcast	001-000-3226.036	\$155	\$21,480	\$0	\$0
RoW Franchise Revenue - Zoom Voice Comm	001-000-3226.037	\$0	\$530	\$0	\$0
RoW Franchise Revenue - 8X8 Inc	001-000-3226.038	\$0	\$5,320	\$0	\$0
RoW Franchise Revenue - Patriot Mobile	001-000-3226.039	\$0	\$292	\$0	\$0
RoW Franchise Revenue - Interface Security Systems	001-000-3226.040	\$0	\$168	\$0	\$0
RoW Franchise Revenue - Mint Mobile	001-000-3226.041	\$0	\$152	\$0	\$0
RoW Franchise Revenue - GreenFly Networks	001-000-3226.042	\$0	\$992	\$0	\$0
RoW Franchise Revenue - ICIM Corporation	001-000-3226.043	\$0	\$16	\$0	\$0
RoW Franchise Revenue - BCN Telecom Inc	001-000-3226.044	\$0	\$3	\$0	\$0
RoW Franchise Revenue - Simple VoIP LLC	001-000-3226.045	\$0	\$41	\$0	\$0
RoW Franchise Revenue - Intelepeer Cloud Comm.	001-000-3226.046	\$0	\$82	\$0	\$0
PGE Franchise Fees	001-000-3228.003	\$665,152	\$726,292	\$700,000	\$940,000
NW Natural Franchise Fees	001-000-3228.004	\$159,308	\$231,349	\$180,000	\$210,000
Republic Services Franchise Fees	001-000-3228.006	\$338,257	\$359,641	\$360,000	\$360,000
Wave Broadband Franchise Fees	001-000-3228.007	\$97,743	\$92,034	\$100,000	\$60,000
DataVision - Gervais Telephone Franchise Fees	001-000-3228.009	\$10		\$0	\$0
Zayo Franchise Fees	001-000-3228.014	\$46,404		\$0	\$0
General Right of Way - Water	001-000-3243.470	\$240,255	\$259,160	\$248,000	\$295,000
General Right of Way - Sewer	001-000-3243.472	\$472,702	\$515,766	\$493,000	\$550,000
Total Franchise Fees:		\$2,199,463	\$2,468,931	\$2,291,000	\$2,695,000
Licenses and Permits					
Business License	001-000-3211	\$44,983	\$48,995	\$45,000	\$45,000
RoW Utility License	001-000-3213	\$4,200	\$600	\$1,500	\$1,500
Other License	001-000-3219	\$2,335	\$2,875	\$3,000	\$3,000
Taxicab Permits	001-000-3220	\$2,055	\$2,205	\$3,100	\$2,200

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
T&E Planning Develop Fee	001-511-3451	\$575,154	\$98,909	\$125,000	\$125,000
Planning Fees	001-511-3456	\$269,673	\$294,217	\$250,000	\$200,000
Demo Permits	001-651-3221.111	\$900	\$750	\$0	\$0
R/W Construction Permits	001-651-3224	\$293,273	\$341,973	\$200,000	\$125,000
T&E Planning Develop Fee	001-651-3451	\$287,664	\$49,469	\$37,950	\$50,000
Total Licenses and Permits:		\$1,480,237	\$839,993	\$665,550	\$551,700
Intergovernmental					
Federal Grants Indirect	001-000-3333	\$582,000	\$180,873	\$450,000	\$0
State Grants	001-000-3341	\$634	\$12,049	\$460,000	\$200,000
Grants	001-000-3351	\$15,000	\$800,000	\$208,000	\$208,000
State Liquor Proration	001-000-3362	\$448,805	\$528,825	\$460,000	\$515,000
State Cigarette Tax	001-000-3363	\$21,030	\$19,370	\$22,000	\$19,000
State Revenue Sharing	001-000-3364	\$366,458	\$390,552	\$400,000	\$400,000
State Marijuana Tax Distribution - HB 3400 Local Option Tax	001-000-3367	\$35,174	\$35,704	\$25,000	\$30,000
Grants	001-125-3351	\$15,000	\$113,699	\$476,950	\$160,000
Federal Grants	001-211-3332	\$0		\$20,000	\$0
Federal Grants Indirect	001-211-3333	\$0	\$3,649		\$30,000
State Grants	001-211-3341	\$0		\$5,000	\$132,000
Grants	001-411-3351	\$72,080	\$31,180	\$12,000	\$0
Regional Library Services	001-411-3365	\$102,940	\$153,176	\$95,470	\$97,940
Ready to Read Grant	001-411-3366	\$4,644		\$4,750	\$4,880
Engineering Internal Project WO Revenue	001-651-3656	\$135,005	\$266,982	\$130,000	\$120,000
Total Intergovernmental:		\$1,798,772	\$2,536,058	\$2,769,170	\$1,916,820
Charges for Goods and Services					
Sale of Documents	001-000-3415	\$189	\$547	\$200	\$200
Lien Search Revenue	001-101-3416	\$18,225	\$9,375	\$15,150	\$15,150
Police Reimbursements	001-211-3421	\$12,438	\$16,074	\$15,000	\$15,000
Reimbursements School District	001-211-3421.001	\$18,000	\$109,874	\$105,000	\$105,000
Reimbursements Marion County	001-211-3421.013	\$91,285	\$111,801	\$150,000	\$0
Resale of Merchandise	001-411-3417	\$5,870	\$5,139	\$5,500	\$8,250
Concession Sales	001-411-3418	\$4,877	\$6,319	\$6,000	\$8,000
Pool Program Revenues	001-411-3471	\$0	-\$70	\$0	\$0
Pool Admissions	001-411-3471.101	\$51,041	\$73,225	\$88,000	\$83,000
Pool Memberships	001-411-3471.102	\$35,882	\$59,437	\$71,000	\$85,120
Pool Rentals	001-411-3471.103	\$897	-\$3,657	\$7,000	\$7,000
Swimming Lessons	001-411-3471.104	\$16,059	\$11,822	\$18,000	\$25,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Pool Sponsorships	001-411-3471.105	\$1,983	\$200	\$1,500	\$1,500
Fitness Classes	001-411-3471.106	-\$107		\$0	\$0
Towels/Misc	001-411-3471.107	\$0		\$3,000	\$0
Rural Readers' Fees	001-411-3472	\$300	\$300	\$1,000	\$1,000
Recreation Program Revenue	001-411-3473	\$20		\$0	\$0
Youth Sports	001-411-3473.101	\$4,928	\$11,035	\$12,000	\$15,000
Adult Sports	001-411-3473.102	\$0	\$1,879	\$4,000	\$4,000
Youth Program	001-411-3473.103	\$0	\$550	\$2,500	\$2,500
Adult Program	001-411-3473.105	-\$20	-\$702	\$0	\$0
Recreation - Sponsorship Revenue	001-411-3473.106	\$4,000	\$9,000	\$3,000	\$3,000
Arts & Culture	001-411-3473.110	\$0	\$170	\$2,000	\$0
Active Adult	001-411-3473.111	\$0	\$346	\$2,000	\$2,000
Event Admission & Vendor Fees	001-411-3474	\$1,360	\$2,655	\$1,000	\$1,500
Fiesta Event Admissions & Vendor Fees	001-411-3474.099	\$26,870	\$41,334	\$64,000	\$70,000
Event Sponsorships	001-411-3476	\$13,950	\$10,000	\$10,000	\$12,000
Fiesta Event Sponsorships	001-411-3476.099	\$80,731	\$36,863	\$65,000	\$80,000
Rental Income	001-411-3491	\$34,970	\$37,343	\$31,310	\$29,790
Total Charges for Goods and Services:		\$423,747	\$550,859	\$683,160	\$574,010
Fines and Forfeits					
Court Fines from Other Jurisdictions	001-101-3530	\$20,202	\$24,855	\$24,750	\$24,750
Court Fines	001-101-3531	\$438,351	\$454,190	\$500,000	\$525,000
Police Training Surcharge	001-211-3531.101	\$18,779	\$18,727	\$15,000	\$18,000
Towing Fee	001-211-3532	\$12,627	\$14,100	\$10,000	\$10,000
Alarm Fee	001-211-3533	\$810	-\$30	\$500	\$500
Library Fines	001-411-3536	\$233	\$188	\$5,000	\$350
Total Fines and Forfeits:		\$491,001	\$512,030	\$555,250	\$578,600
Miscellaneous Revenue					
Interest from Investments	001-000-3611	\$53,031	\$328,627	\$220,000	\$450,000
Change in Fair Value of Investments	001-000-3617	-\$31,022	-\$3,638	\$0	\$0
Facilities Rent	001-000-3625	\$2,400		\$2,400	\$0
Insurance Recoveries	001-000-3631	\$159,898		\$0	\$0
Annual Access Fee	001-000-3641	\$44,148	\$999	\$3,000	\$1,000
Sale of Surplus Property	001-000-3691	\$259,506	\$44,250	\$62,000	\$20,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Copies--Other	001-000-3692.101	\$3	\$16	\$0	\$0
Cash Long and Short	001-000-3698	-\$109	\$1,553	\$0	\$0
Other Miscellaneous Income	001-000-3699	\$75,068	\$210,614	\$70,000	\$70,000
Building Maintenance Fees	001-000-3699.107	\$7,522		\$0	\$0
Other Miscellaneous Income	001-125-3699	\$11,750	\$2,500	\$10,000	\$10,000
Facilities Rent	001-211-3625	\$300		\$0	\$0
Donations-Police	001-211-3673	\$4,175	\$2,500	\$4,000	\$2,500
Other Miscellaneous Income	001-211-3699	\$0	\$11,440	\$3,500	\$3,500
Reimbursement--Training	001-211-3881.001	\$0		\$3,000	\$0
Lost Book Revenue	001-311-3695		\$1,087		\$0
Facilities Rent	001-411-3625	\$4,304	\$6,543	\$4,500	\$15,000
Internal Rent Revenue	001-411-3651	\$71,430	\$74,410	\$85,280	\$78,100
Donations-Library	001-411-3672	\$1	\$660	\$0	\$0
Donations-Library - Music in the Park	001-411-3672.001	\$15,500	-\$1,500	\$0	\$0
Donations-Museum	001-411-3675	\$90	\$4,970	\$0	\$0
Donations-Pool	001-411-3677			\$2,000	\$0
Lost Book Revenue	001-411-3695	\$2,245	\$3,881	\$2,000	\$0
Library	001-411-3698.102	\$4	\$15	\$0	\$0
Aquatics	001-411-3698.103	\$51	-\$239	\$0	\$0
Recreation	001-411-3698.104	\$177	\$244	\$0	\$0
Other Miscellaneous Income	001-411-3699	\$530	\$92	\$1,000	\$1,000
Library	001-411-3699.102	\$2,635	\$5,516	\$0	\$4,500
Aquatics	001-411-3699.103	\$8	\$71	\$0	\$0
Recreation	001-411-3699.104	\$7	\$93	\$0	\$0
Total Miscellaneous Revenue:		\$683,652	\$694,701	\$472,680	\$655,600
Transfers In					
Transfer from American Rescue Plan Fund	001-000-3971.136	\$267,560	\$409,710	\$966,000	\$986,160
Transfer from GO Debt Service Fund	001-000-3971.250				\$48,000
Transfer From Street SDC	001-000-3971.376	\$0		\$200,000	\$60,000
Total Transfers In:		\$267,560	\$409,710	\$1,166,000	\$1,094,160
Fund Balance					
Beginning Fund Balance	001-000-3081	\$7,980,880	\$11,068,736	\$10,470,720	\$13,450,490
Total Fund Balance:		\$7,980,880	\$11,068,736	\$10,470,720	\$13,450,490

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Revenue Source:		\$26,218,989	\$30,776,467	\$31,513,530	\$35,456,380

General Fund Expenditures by Department

Expenditure Summary by Department & Division

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Council & Mayor	\$63,121	\$82,808	\$108,730	\$121,750
City Administrator	\$266,948	\$340,319	\$388,030	\$423,900
City Attorney	\$228,104	\$241,138	\$260,670	\$247,850
Finance	\$648,804	\$801,397	\$1,056,640	\$1,007,520
City Recorder	\$95,555	\$110,729	\$131,940	\$159,360
Human Resources	\$182,709	\$201,013	\$263,340	\$262,740
Total Administration:	\$1,485,241	\$1,777,403	\$2,209,350	\$2,223,120
Economic Development				
Econ Dev	\$230,117	\$284,503	\$830,340	\$514,690
Total Economic Development:	\$230,117	\$284,503	\$830,340	\$514,690
Non-departmental				
Other Administration	\$1,222,279	\$1,272,034	\$1,794,680	\$1,158,240
Operating Transfer Out	\$382,660	\$788,964	\$166,470	\$1,912,600
Total Non-departmental:	\$1,604,939	\$2,060,998	\$1,961,150	\$3,070,840
Police				
Patrol	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480
Total Police:	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480
Community Services				
Library Administration	\$853,555	\$906,707	\$1,005,820	\$1,129,740
Aquatics Administration	\$524,398	\$534,954	\$765,210	\$811,130
Rec Administration	\$208,169	\$385,274	\$451,980	\$513,580
Museum	\$0	\$0	\$62,360	\$56,030
Parks & Facilities Maintenance	\$996,420	\$1,147,163	\$1,361,690	\$1,387,660
Community Service Admin	\$497,105	\$440,455	\$650,180	\$718,630
Total Community Services:	\$3,079,647	\$3,414,552	\$4,297,240	\$4,616,770
Planning				
Planning	\$546,540	\$680,123	\$955,670	\$977,160
Total Planning:	\$546,540	\$680,123	\$955,670	\$977,160
Engineering				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Engineering	\$258,628	\$346,216	\$482,840	\$465,580
Total Engineering:	\$258,628	\$346,216	\$482,840	\$465,580
Ending Fund Balance				
Equity	\$0	\$0	\$10,677,160	\$11,903,740
Total Ending Fund Balance:	\$0	\$0	\$10,677,160	\$11,903,740
Total Expenditures:	\$15,150,253	\$17,765,551	\$31,513,530	\$35,456,380

Administration - 101

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.

Department Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$1,001,365	\$1,175,600	\$1,442,140	\$1,387,890
Materials & Services	\$483,876	\$601,803	\$767,210	\$835,230
Total Expense Objects:	\$1,485,241	\$1,777,403	\$2,209,350	\$2,223,120

Budget Totals by Division

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Council & Mayor	\$63,121	\$82,808	\$108,730	\$121,750
City Administrator	\$266,948	\$340,319	\$388,030	\$423,900
City Attorney	\$228,104	\$241,138	\$260,670	\$247,850
Finance	\$648,804	\$801,397	\$1,056,640	\$1,007,520
City Recorder	\$95,555	\$110,729	\$131,940	\$159,360
Human Resources	\$182,709	\$201,013	\$263,340	\$262,740
Total Administration:	\$1,485,241	\$1,777,403	\$2,209,350	\$2,223,120
Total Expenditures:	\$1,485,241	\$1,777,403	\$2,209,350	\$2,223,120

Council & Mayor - 1111

Scott Derickson
City Administrator

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Council Meeting	24	24	24	24

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Council & Mayor				
Personnel Services	\$0	\$0	\$10,950	\$11,030
Materials & Services	\$63,121	\$82,808	\$97,780	\$110,720
Total Council & Mayor:	\$63,121	\$82,808	\$108,730	\$121,750
Total Administration:	\$63,121	\$82,808	\$108,730	\$121,750
Total Expenditures:	\$63,121	\$82,808	\$108,730	\$121,750

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Part-Time Wages	001-101-1111-5112	\$0	\$0	\$8,700	\$8,800
Social Security	001-101-1111-5212	\$0	\$0	\$650	\$660
PERS - City	001-101-1111-5214.100	\$0	\$0	\$1,450	\$1,470
Unemployment Insurance	001-101-1111-5216	\$0	\$0	\$140	\$80
Paid Family Leave Insurance	001-101-1111-5218	\$0	\$0	\$10	\$20
Total Personnel Services:		\$0	\$0	\$10,950	\$11,030
Materials & Services					
Office Supplies	001-101-1111-5319	\$90	\$5,408	\$1,000	\$1,000
Other Professional Serv	001-101-1111-5419	\$296	\$2,115	\$1,500	\$1,500
Telephone/Data	001-101-1111-5421	\$474	\$182	\$750	\$750
IT Support	001-101-1111-5428	\$61,740	\$64,260	\$73,350	\$86,300
Meals	001-101-1111-5432	\$0	\$1,606	\$2,000	\$2,000
Mileage	001-101-1111-5433	\$0	\$444	\$330	\$330
Travel	001-101-1111-5439	\$0	\$2,160	\$700	\$700
Workers' Comp	001-101-1111-5464	\$60	\$40	\$50	\$40
Leadership Development	001-101-1111-5485	\$0	\$0	\$15,000	\$15,000
Dues & Subscriptions	001-101-1111-5491	\$171	\$171	\$0	\$0
Registrations/Training	001-101-1111-5492	\$290	\$6,421	\$3,000	\$3,000
Printing/Binding	001-101-1111-5493	\$0	\$0	\$100	\$100
Total Materials & Services:		\$63,121	\$82,808	\$97,780	\$110,720
Total Expense Objects:		\$63,121	\$82,808	\$108,730	\$121,750

City Administrator - 1211

Scott Derickson
City Administrator

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
# of accounts registered to receive weekly E-blasts	1,654	1760	1856	1950
# of accounts registered to receive weekly Spanish E-blasts	301	310	316	330

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
City Administrator				
Personnel Services	\$235,577	\$288,708	\$321,670	\$336,510
Materials & Services	\$31,370	\$51,611	\$66,360	\$87,390
Total City Administrator:	\$266,948	\$340,319	\$388,030	\$423,900
Total Administration:	\$266,948	\$340,319	\$388,030	\$423,900
Total Expenditures:	\$266,948	\$340,319	\$388,030	\$423,900

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-101-1211-5111	\$151,654	\$187,074	\$206,670	\$214,900
Overtime	001-101-1211-5121	\$12	\$4	\$0	\$0
OR Workers' Benefit	001-101-1211-5211	\$26	\$30	\$40	\$40
Social Security	001-101-1211-5212	\$10,737	\$14,613	\$14,950	\$15,730
Med & Dent Ins	001-101-1211-5213	\$20,080	\$25,101	\$25,530	\$28,910
Retirement	001-101-1211-5214	\$0	-\$8,784	\$0	\$0
PERS - City	001-101-1211-5214.100	\$29,554	\$35,042	\$40,560	\$42,420
PERS 6%	001-101-1211-5214.600	\$9,877	\$13,296	\$12,400	\$12,890
DEFERED COMP - CITY	001-101-1211-5214.800	\$12,947	\$19,713	\$17,500	\$18,110
Long Term Disability Ins	001-101-1211-5215	\$299	\$326	\$310	\$310
Unemployment Insurance	001-101-1211-5216	\$219	\$1,628	\$2,680	\$2,150
Life Insurance	001-101-1211-5217	\$172	\$207	\$200	\$200
Paid Family Leave Insurance	001-101-1211-5218	\$0	\$457	\$830	\$850
Total Personnel Services:		\$235,577	\$288,708	\$321,670	\$336,510
Materials & Services					
Office Supplies	001-101-1211-5319	\$282	\$1,048	\$2,000	\$2,000
Other Professional Serv	001-101-1211-5419	\$2,987	\$2,108	\$2,000	\$2,000
Telephone/Data	001-101-1211-5421	\$3,693	\$3,877	\$1,800	\$1,800
Postage	001-101-1211-5422	\$147	\$506	\$500	\$500
IT Support	001-101-1211-5428	\$14,800	\$19,740	\$31,500	\$45,140
Meals	001-101-1211-5432	\$98	\$621	\$1,170	\$3,000
Mileage	001-101-1211-5433	\$0	\$358	\$1,000	\$1,500
Travel	001-101-1211-5439	\$977	\$5,189	\$5,000	\$10,000
Leases - Other	001-101-1211-5449	\$388	\$0	\$600	\$600
Workers' Comp	001-101-1211-5464	\$840	\$710	\$790	\$850
Leadership Development	001-101-1211-5485	\$0	\$1,155	\$5,000	\$5,000
Dues & Subscriptions	001-101-1211-5491	\$6,359	\$6,703	\$10,000	\$10,000
Registrations/Training	001-101-1211-5492	\$799	\$9,597	\$5,000	\$5,000
Total Materials & Services:		\$31,370	\$51,611	\$66,360	\$87,390
Total Expense Objects:		\$266,948	\$340,319	\$388,030	\$423,900

City Attorney - 1411

McKenzie Granum
City Attorney

Description of purpose/function of department

The City Attorney's Office provides a full range of legal services to the City, including providing legal advice to the City Council, City Administrator, and City Departments and their Staff. The office provides staffing for City Council, Urban Renewal Agency, Planning Commission, Budget Committee, and other City committee meetings as needed. Department staff also regularly prepare and/or review Council Ordinances and Resolutions for adoption, negotiate and draft a wide variety of contracts and transactional documents, provide employment and labor assistance, review and advise on employment policies and practices, and prosecute traffic and ordinance violations in municipal court.

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 that is shared with the City Administrator and City Recorder.

Description of FY 2023-24 Accomplishments

- Transitioned the Department to new leadership under a new City Attorney and successfully recruited and hired a new Assistant City Attorney.
- Assisted the Planning Department with land use issues related to the Amazon project, Specht Industrial Development, the Dove Landing residential PUD, and other development projects.
- Provided timely legal advice to the City Council, City Administrator, and Departments.

Description of FY 2024-25 Proposed Focus/Goals

- Provide legal support for the priorities and goals of the City Council.
- Undertake negotiations with the Woodburn Police Association to reach agreement on a new collective bargaining agreement.
- Assist the Planning Department with an Urban Growth Boundary expansion initiative to include the City's current urban reserve area within the UGB, thereby expanding the City's future economic development opportunities.

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
City Council ordinances drafted, revised, or reviewed & adopted	4	4	7	6
City Council resolutions drafted, revised, or reviewed & adopted	19	21	20	20
Legal input into agenda items submitted to Council within internal deadlines	100%	100%	100%	100%
City Council and Planning Commission meetings staffed	-	-	100% (37)	100% (36)

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
City Attorney				
Personnel Services	\$189,060	\$202,513	\$214,100	\$201,150
Materials & Services	\$39,045	\$38,626	\$46,570	\$46,700
Total City Attorney:	\$228,104	\$241,138	\$260,670	\$247,850
Total Administration:	\$228,104	\$241,138	\$260,670	\$247,850
Total Expenditures:	\$228,104	\$241,138	\$260,670	\$247,850

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-101-1411-5111	\$119,017	\$126,960	\$133,750	\$130,200
Overtime	001-101-1411-5121	\$16	\$6	\$0	\$0
OR Workers' Benefit	001-101-1411-5211	\$19	\$17	\$20	\$20
Social Security	001-101-1411-5212	\$8,773	\$9,885	\$10,090	\$10,370
Med & Dent Ins	001-101-1411-5213	\$20,262	\$20,692	\$21,450	\$21,850
PERS - City	001-101-1411-5214.100	\$22,276	\$23,230	\$26,030	\$23,010
PERS 6%	001-101-1411-5214.600	\$7,564	\$7,389	\$8,020	\$7,810
DEFERED COMP - CITY	001-101-1411-5214.800	\$10,562	\$12,559	\$12,110	\$5,730
Long Term Disability Ins	001-101-1411-5215	\$252	\$216	\$210	\$200
Unemployment Insurance	001-101-1411-5216	\$174	\$1,107	\$1,740	\$1,300
Life Insurance	001-101-1411-5217	\$145	\$138	\$140	\$130
Paid Family Leave Insurance	001-101-1411-5218	\$0	\$314	\$540	\$530
Total Personnel Services:		\$189,060	\$202,513	\$214,100	\$201,150
Materials & Services					
Books	001-101-1411-5314	\$8,405	\$7,269	\$9,000	\$9,000
Office Supplies	001-101-1411-5319	\$542	\$387	\$2,000	\$2,200
Other Professional Serv	001-101-1411-5419	\$3,475	\$194	\$1,000	\$800
Telephone/Data	001-101-1411-5421	\$1,847	\$1,765	\$1,500	\$1,500
Postage	001-101-1411-5422	\$0	\$0	\$100	\$80
IT Support	001-101-1411-5428	\$19,000	\$19,320	\$20,700	\$20,830
Meals	001-101-1411-5432	\$54	\$0	\$400	\$550
Mileage	001-101-1411-5433	\$0	\$0	\$530	\$550
Travel	001-101-1411-5439	\$597	\$0	\$0	\$1,300
Leases - Other	001-101-1411-5449	\$388	\$0	\$550	\$0
Workers' Comp	001-101-1411-5464	\$480	\$330	\$290	\$290
Dues & Subscriptions	001-101-1411-5491	\$2,706	\$3,976	\$3,000	\$3,600
Registrations/Training	001-101-1411-5492	\$1,551	\$5,385	\$7,500	\$6,000
Total Materials & Services:		\$39,045	\$38,626	\$46,570	\$46,700
Total Expense Objects:		\$228,104	\$241,138	\$260,670	\$247,850

Finance - 1511

Tony Turley
Finance Director

Description of purpose/functions 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 11.7 FTE including the Finance Director, Assistant Finance Director, Senior Management Analyst, Financial Management Analyst, Payroll Specialist, two Accounting Assistants, two Court Operations Clerks, three Cashiers (one of whom is part-time), and a Municipal Court Judge.

Description of FY 2022-23 accomplishments

- Implemented ClearGov budgeting software across all departments to gain efficiency in completing annual budget preparation and capital project requests.
- Submitted the City’s FY2022-23 Annual Comprehensive Financial Report within the expected deadline and received an unmodified auditor’s opinion on the financial statements.

Description of FY 2024-25 focus/goals

- Submit the City’s FY2023-24 Annual Comprehensive Financial Report within the expected deadline and receive an unmodified auditor’s opinion on the financial statements.
- Successfully migrate to a new City-wide phone system while maintaining the same level of service to customers.
- Upgrade payment terminals at the Finance cashier windows to more user-friendly models that can accept additional payment methods, such as contactless and digital wallet payment.

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
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%	42%	44%
Percentage of customer calls answered on first call in	94%	96%	96%	97%

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Finance				
Personnel Services	\$366,571	\$442,746	\$627,280	\$562,090
Materials & Services	\$282,233	\$358,650	\$429,360	\$445,430
Total Finance:	\$648,804	\$801,397	\$1,056,640	\$1,007,520
Total Administration:	\$648,804	\$801,397	\$1,056,640	\$1,007,520
Total Expenditures:	\$648,804	\$801,397	\$1,056,640	\$1,007,520

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-101-1511-5111	\$222,397	\$273,411	\$372,470	\$318,220
Part-Time Wages	001-101-1511-5112	\$25,311	\$18,498	\$35,980	\$35,470
Overtime	001-101-1511-5121	\$7,221	\$3,807	\$6,020	\$7,590
OR Workers' Benefit	001-101-1511-5211	\$71	\$74	\$120	\$70
Social Security	001-101-1511-5212	\$18,777	\$23,229	\$32,110	\$28,200
Med & Dent Ins	001-101-1511-5213	\$40,961	\$56,281	\$79,570	\$83,150
PERS - City	001-101-1511-5214.100	\$36,477	\$42,455	\$66,340	\$58,230
PERS 6%	001-101-1511-5214.600	\$12,712	\$17,147	\$22,710	\$19,560
DEFERED COMP - CITY	001-101-1511-5214.800	\$1,409	\$3,459	\$3,720	\$5,560
Long Term Disability Ins	001-101-1511-5215	\$535	\$625	\$720	\$520
Unemployment Insurance	001-101-1511-5216	\$382	\$2,612	\$5,400	\$3,620
Life Insurance	001-101-1511-5217	\$317	\$414	\$460	\$460
Paid Family Leave Insurance	001-101-1511-5218	\$0	\$735	\$1,660	\$1,440
Total Personnel Services:		\$366,571	\$442,746	\$627,280	\$562,090
Materials & Services					
Office Supplies	001-101-1511-5319	\$16,748	\$18,609	\$22,000	\$20,000
Other Supplies	001-101-1511-5329	\$607	\$104	\$0	\$0
Accounting/Auditing	001-101-1511-5414	\$15,035	\$19,921	\$25,000	\$25,600
HR/Other Employee Expenses	001-101-1511-5417	\$1,324	\$0	\$0	\$0
Other Professional Serv	001-101-1511-5419	\$27,468	\$22,907	\$30,000	\$30,000
Telephone/Data	001-101-1511-5421	\$2,340	\$3,217	\$3,000	\$4,000
Postage	001-101-1511-5422	\$2,362	\$3,376	\$3,800	\$3,800
IT Support	001-101-1511-5428	\$57,950	\$64,680	\$69,300	\$76,380
Red Light Camera Contract	001-101-1511-5430	\$115,908	\$190,248	\$180,000	\$200,000
Meals	001-101-1511-5432	\$409	\$287	\$400	\$400
Mileage	001-101-1511-5433	\$0	\$204	\$650	\$650
Travel	001-101-1511-5439	-\$783	\$929	\$800	\$800
Software Licenses	001-101-1511-5446	\$6,536	\$5,503	\$6,700	\$6,700
Workers' Comp	001-101-1511-5464	\$1,620	\$1,180	\$950	\$1,100
Dues & Subscriptions	001-101-1511-5491	\$3,857	\$2,712	\$2,600	\$3,000
Registrations/Training	001-101-1511-5492	\$2,682	\$3,289	\$15,000	\$15,000
Printing/Binding	001-101-1511-5493	\$2,309	\$3,232	\$3,000	\$3,000
Banking Fees & Charges	001-101-1511-5500	\$25,860	\$18,252	\$66,160	\$55,000
Total Materials & Services:		\$282,233	\$358,650	\$429,360	\$445,430
Total Expense Objects:		\$648,804	\$801,397	\$1,056,640	\$1,007,520

City Recorder - 1531

Heather Pierson

City Recorder

Description of purpose/functions 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 City Recorder, one Risk & Safety Coordinator, one part-time Office Assistant, and .2 FTE Executive Legal Assistant staff the City Recorder department for a total of 2.7 FTE.

Description of FY 2023-24 accomplishments

- Assisted departments with review of archived records and identify records due for destruction
- Implemented an online Records Request Portal on the City's website

Description of FY 2024-25 proposed focus/goals

- Provide Public Records training to employees
- Administer the 2024 General Election

Performance Measures

Measures	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
City ordinance updates	12	12	8
City Council meetings	24	24	24
Records destruction requests	150	180	200
Records requests	135	125	130

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
City Recorder				
Personnel Services	\$82,498	\$97,452	\$109,370	\$120,940
Materials & Services	\$13,057	\$13,277	\$22,570	\$38,420
Total City Recorder:	\$95,555	\$110,729	\$131,940	\$159,360
Total Administration:	\$95,555	\$110,729	\$131,940	\$159,360
Total Expenditures:	\$95,555	\$110,729	\$131,940	\$159,360

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-101-1531-5111	\$57,607	\$68,673	\$66,520	\$69,510
Part-Time Wages	001-101-1531-5112	\$0	\$0	\$10,120	\$16,360
Overtime	001-101-1531-5121	\$7	\$20	\$0	\$0
OR Workers' Benefit	001-101-1531-5211	\$13	\$16	\$10	\$20
Social Security	001-101-1531-5212	\$4,546	\$5,482	\$6,080	\$6,830
Med & Dent Ins	001-101-1531-5213	\$4,335	\$6,100	\$4,720	\$5,250
PERS - City	001-101-1531-5214.100	\$9,473	\$10,053	\$13,440	\$15,010
PERS 6%	001-101-1531-5214.600	\$3,613	\$4,195	\$3,990	\$4,170
DEFERED COMP - CITY	001-101-1531-5214.800	\$2,611	\$1,933	\$3,010	\$2,390
Long Term Disability Ins	001-101-1531-5215	\$131	\$131	\$110	\$120
Unemployment Insurance	001-101-1531-5216	\$85	\$591	\$1,000	\$850
Life Insurance	001-101-1531-5217	\$77	\$84	\$70	\$80
Paid Family Leave Insurance	001-101-1531-5218	\$0	\$175	\$300	\$350
Total Personnel Services:		\$82,498	\$97,452	\$109,370	\$120,940
Materials & Services					
Computer Supplies	001-101-1531-5315	\$0	\$0	\$0	\$3,000
Office Supplies	001-101-1531-5319	\$578	\$1,142	\$1,000	\$4,500
Other Professional Serv	001-101-1531-5419	\$243	\$181	\$5,500	\$7,500
Telephone/Data	001-101-1531-5421	\$542	\$520	\$450	\$450
Postage	001-101-1531-5422	\$232	\$211	\$200	\$200
IT Support	001-101-1531-5428	\$8,920	\$8,820	\$9,450	\$10,420
Meals	001-101-1531-5432	\$220	\$182	\$300	\$1,500
Mileage	001-101-1531-5433	\$295	\$462	\$500	\$1,500
Travel	001-101-1531-5439	\$779	\$524	\$850	\$2,200
Workers' Comp	001-101-1531-5464	\$150	\$120	\$100	\$230
Equipment Repair & Maint	001-101-1531-5471	\$0	\$0	\$920	\$920
Dues & Subscriptions	001-101-1531-5491	\$275	\$378	\$300	\$1,500
Registrations/Training	001-101-1531-5492	\$825	\$736	\$3,000	\$4,500
Total Materials & Services:		\$13,057	\$13,277	\$22,570	\$38,420
Total Expense Objects:		\$95,555	\$110,729	\$131,940	\$159,360

Human Resources - 1611

Mel Gregg
Human Resources Director

Description of purpose/functions 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 2 FTE: the Human Resources Director and the Senior Human Resources Analyst.

Description of FY 2023-2024 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 policies per 3-year review schedule.
- Implemented a new HRIS system for recruitment and performance management modules and a new online learning management system.
- Prepared for the new Oregon Paid Family Leave by updating relevant policies.

Description of FY 2024-25 focus/goals

- Successfully bargain for a successive contract for the Police union.
- Improve recruitment and retention efforts to match the current tight employee environment.
- Develop meaningful metrics to track success of HR programs.

Performance Measures

Measures	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Employee 2-year Retention Rate *	77.4%	75%	75%

* In 2023, 38% of U.S. employees left their jobs in the first year of employment, making the retention rate 62%. In January 2023, there were 10.8 million job openings to 5.7 million unemployed workers, yielding a 0.5 ratio of unemployed people to job openings. A tight employee market continues to make recruitment of qualified employees a challenge. Retention of new employees is a good success indicator of time and effort spent in acquiring qualified employees to serve the City.

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Administration				
Human Resources				
Personnel Services	\$127,659	\$144,181	\$158,770	\$156,170
Materials & Services	\$55,050	\$56,831	\$104,570	\$106,570
Total Human Resources:	\$182,709	\$201,013	\$263,340	\$262,740
Total Administration:	\$182,709	\$201,013	\$263,340	\$262,740
Total Expenditures:	\$182,709	\$201,013	\$263,340	\$262,740

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-101-1611-5111	\$85,479	\$96,526	\$96,930	\$103,520
Part-Time Wages	001-101-1611-5112	\$0	\$0	\$10,120	\$0
Overtime	001-101-1611-5121	\$0	\$17	\$0	\$0
OR Workers' Benefit	001-101-1611-5211	\$16	\$19	\$20	\$20
Social Security	001-101-1611-5212	\$6,645	\$7,852	\$8,440	\$8,280
Med & Dent Ins	001-101-1611-5213	\$11,307	\$12,858	\$11,700	\$12,950
PERS - City	001-101-1611-5214.100	\$14,118	\$14,683	\$18,810	\$18,290
PERS 6%	001-101-1611-5214.600	\$5,385	\$6,115	\$5,810	\$6,210
DEFERED COMP - CITY	001-101-1611-5214.800	\$4,274	\$4,739	\$4,850	\$5,180
Long Term Disability Ins	001-101-1611-5215	\$195	\$182	\$160	\$170
Unemployment Insurance	001-101-1611-5216	\$125	\$835	\$1,400	\$1,030
Life Insurance	001-101-1611-5217	\$114	\$115	\$100	\$100
Paid Family Leave Insurance	001-101-1611-5218	\$0	\$242	\$430	\$420
Total Personnel Services:		\$127,659	\$144,181	\$158,770	\$156,170
Materials & Services					
Computer Supplies	001-101-1611-5315	\$0	\$345	\$500	\$500
Office Supplies	001-101-1611-5319	\$179	\$521	\$1,000	\$1,000
Legal	001-101-1611-5412	\$0	\$0	\$30,000	\$30,000
HR/Other Employee Expenses	001-101-1611-5417	\$987	\$2,306	\$3,500	\$3,500
Other Professional Serv	001-101-1611-5419	\$26,882	\$27,130	\$32,000	\$32,000
Telephone/Data	001-101-1611-5421	\$654	\$790	\$800	\$800
Postage	001-101-1611-5422	\$9	\$6	\$30	\$30
Advertising	001-101-1611-5424	\$0	\$0	\$500	\$500
IT Support	001-101-1611-5428	\$19,000	\$18,060	\$19,350	\$21,330
Mileage	001-101-1611-5433	\$101	\$336	\$500	\$500
Travel	001-101-1611-5439	\$3,392	\$1,625	\$2,000	\$2,000
Workers' Comp	001-101-1611-5464	\$470	\$420	\$390	\$410
Dues & Subscriptions	001-101-1611-5491	\$812	\$2,977	\$4,000	\$4,000
Registrations/Training	001-101-1611-5492	\$2,564	\$2,314	\$10,000	\$10,000
Total Materials & Services:		\$55,050	\$56,831	\$104,570	\$106,570
Total Expense Objects:		\$182,709	\$201,013	\$263,340	\$262,740

Economic Development - 125

Jamie Johnk

Economic Development Director

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 and 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 2024-25, a percentage of administrative support staff will be shared with Community Services and Administration. The department had a RARE participant in FY 2023-24 and will apply again for consideration in FY 2024-25.

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 Q3 2024
- Work with developers on marketing the available industrial sites (Specht and Commerce Way sites)
- Support efforts on urban growth boundary expansion
- North Marion Tourism Collaborative (regional Destination Management Organization) focusing on regional tourism marketing efforts:
 - Manage organizational and fiscal oversight
 - Convene regular collaborative meetings
 - Manage mobile kiosk locations and maintain software
 - Explore North Marion tourism website - development, manage, and update
 - Marion County Tourism grant - \$22,500
 - Identify and apply for additional tourism grants
- North Marion Business Alliance - primary focus is on creating regional business development and employment opportunities:
 - Manage organizational and fiscal oversight
 - Maintain North Marion Works website
 - Convene monthly Business Resources Providers meetings
 - Outreach to small businesses in North Marion County
 - Host bi-annual North Marion Business Resource Fairs for the purpose of connecting businesses to resource and service providers
 - Host quarterly Business Breakout Sessions
 - Business Oregon Rural Opportunity Initiative grant - \$90,000
 - Identify and apply for additional business development grants
- Quarterly meeting with downtown businesses to discuss concerns and opportunities
- Staff the Public Arts and Mural Committee and work on the development and management of projects as identified by the Committee, including:
 - Engineering Building Mural
 - Police Department Monument
 - Bison Art Project at High School
- 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
- Maintain ongoing relationships with local, state and regional partnership with service on and participation with boards and committees

FY 2024-25 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
- Work collaboratively with businesses and resource providers to develop workforce and training programs
- Work with developers to market available employment land
- North Marion Tourism Collaborative (regional Destination Management Organization) focusing on regional tourism marketing efforts:
 - Manage organizational and fiscal oversight
 - Convene regular collaborative meetings
 - Manage mobile kiosk locations and maintain software
 - Explore North Marion tourism website - development, manage, and update
 - Marion County Tourism grant - \$22,500
 - Identify and apply for additional tourism grants
- North Marion Business Alliance - primary focus is on creating regional business development and employment opportunities:
 - Manage organizational and fiscal oversight
 - Maintain North Marion Works website
 - Convene monthly Business Resources Providers meetings
 - Outreach to small businesses in North Marion County
 - Host bi-annual North Marion Business Resource Fairs for the purpose of connecting businesses to resource and service providers
 - Host quarterly Business Breakout Sessions
 - Business Oregon Rural Opportunity Initiative grant - \$90,000
 - Identify and apply for additional business development grants
- Quarterly meeting with downtown businesses to discuss concerns and opportunities
- Staff the Public Arts and Mural Committee and work on the development and management of projects as identified by the Committee, including:
 - Engineering Building Mural
 - Police Department Monument
 - Bison Art Project at High School
- 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
- Maintain ongoing relationships with local, state and regional partnership with service on and participation with boards and committees

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Business lead responses	12	8	10	10
Retention/expansion assistance	3	4	5	5
Host quarterly Industrial Business Roundtable	4	4	4	4
Urban Renewal Building Improvement Grants	4	3	5	5
Urban Renewal Design Service Grants	2	6	5	5
Downtown events and promotions	2	3	3	3
Complete public arts - murals projects	1	2	2	2
Façade makeovers	N/A	4	5	5
50/50 Sidewalk Improvements Program applications	N/A	20	25	18

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Economic Development				
Econ Dev				
Personnel Services	\$145,487	\$181,778	\$196,480	\$229,690
Materials & Services	\$84,630	\$102,724	\$633,860	\$285,000
Total Econ Dev:	\$230,117	\$284,503	\$830,340	\$514,690
Total Economic Development:	\$230,117	\$284,503	\$830,340	\$514,690
Total Expenditures:	\$230,117	\$284,503	\$830,340	\$514,690

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-125-1250-5111	\$93,902	\$120,312	\$129,900	\$151,050
Overtime	001-125-1250-5121	\$914	\$140	\$0	\$0
OR Workers' Benefit	001-125-1250-5211	\$20	\$26	\$30	\$30
Social Security	001-125-1250-5212	\$7,159	\$9,734	\$10,330	\$11,990
Med & Dent Ins	001-125-1250-5213	\$19,327	\$18,923	\$17,930	\$22,810
PERS - City	001-125-1250-5214.100	\$15,313	\$18,248	\$22,700	\$26,350
PERS 6%	001-125-1250-5214.600	\$5,841	\$7,647	\$7,790	\$9,060
DEFERED COMP - CITY	001-125-1250-5214.800	\$2,526	\$5,021	\$5,200	\$5,860
Long Term Disability Ins	001-125-1250-5215	\$218	\$220	\$240	\$260
Unemployment Insurance	001-125-1250-5216	\$140	\$1,082	\$1,690	\$1,510
Life Insurance	001-125-1250-5217	\$127	\$143	\$150	\$170
Paid Family Leave Insurance	001-125-1250-5218	\$0	\$282	\$520	\$600
Total Personnel Services:		\$145,487	\$181,778	\$196,480	\$229,690
Materials & Services					
Computer Supplies	001-125-1250-5315	\$0	\$0	\$500	\$500
Office Supplies	001-125-1250-5319	\$2,365	\$8,122	\$26,700	\$15,000
Other Professional Serv	001-125-1250-5419	\$67,134	\$69,849	\$242,000	\$68,000
Tourism	001-125-1250-5419.004	\$0	\$0	\$0	\$116,200
Business Development	001-125-1250-5419.005	\$0	\$0	\$0	\$38,500
Telephone/Data	001-125-1250-5421	\$1,599	\$2,474	\$2,200	\$2,500
Postage	001-125-1250-5422	\$91	\$27	\$300	\$300
IT Support	001-125-1250-5428	\$4,200	\$4,200	\$16,500	\$19,100
Meals	001-125-1250-5432	\$308	\$2,661	\$500	\$500
Mileage	001-125-1250-5433	\$0	\$0	\$850	\$850
Travel	001-125-1250-5439	\$534	\$2,169	\$2,500	\$5,785
Workers' Comp	001-125-1250-5464	\$300	\$240	\$220	\$240
Dues & Subscriptions	001-125-1250-5491	\$7,685	\$8,995	\$9,690	\$10,950
Registrations/Training	001-125-1250-5492	\$414	\$3,923	\$6,900	\$6,575
Grant Program	001-125-1250-5520	\$0	\$65	\$325,000	\$0
Total Materials & Services:		\$84,630	\$102,724	\$633,860	\$285,000
Total Expense Objects:		\$230,117	\$284,503	\$830,340	\$514,690

Non-Departmental - 199

Tony Turley
Finance Director

Description of purpose/function

This budget provides for General Fund expenses that have citywide benefits. Charges include the annual subscription to the City's digital budgeting software, maintenance and security costs for the Community Resource Center, membership in various regional organizations (e.g. Council of Governments, League of Oregon Cities, etc.), and the annual turnover to the local Chamber of Commerce.

The FY 2024-25 Transfers Out of \$1,762,600 include:

- \$1,000,000 to the Community Center Capital Construction Fund
- \$562,600 to the General Capital Construction Fund
- \$200,000 to the National Opioid Settlement Fund
- \$150,000 to the Transit Fund, an annual subsidy

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Non-departmental				
Other Administration				
Materials & Services	\$595,725	\$1,272,034	\$1,794,680	\$1,158,240
Debt Service	\$626,554	\$0	\$0	\$0
Total Other Administration:	\$1,222,279	\$1,272,034	\$1,794,680	\$1,158,240
Operating Transfer Out				
Transfers Out	\$382,660	\$788,964	\$166,470	\$1,912,600
Total Operating Transfer Out:	\$382,660	\$788,964	\$166,470	\$1,912,600
Total Non-departmental:	\$1,604,939	\$2,060,998	\$1,961,150	\$3,070,840
Total Expenditures:	\$1,604,939	\$2,060,998	\$1,961,150	\$3,070,840

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Materials & Services					
Office Supplies	001-199-1219-5319	\$6,160	\$11,636	\$8,500	\$8,500
Other Supplies	001-199-1219-5329	\$2,250	\$4,368	\$6,000	\$6,000
Garage Services	001-199-1219-5409.140	\$80	\$0	\$0	\$0
HR/Other Employee Expenses	001-199-1219-5417	\$296	\$61	\$1,000	\$5,000
Other Professional Serv	001-199-1219-5419	\$95,161	\$156,556	\$517,000	\$260,000
ToT Grants	001-199-1219-5419.201	\$55,000	\$60,000	\$65,000	\$100,000
Rental Assistance Program	001-199-1219-5419.723	\$264,621	\$69,160	\$0	\$0
Postage	001-199-1219-5422	\$1,695	\$1,762	\$1,700	\$1,700
Publication of Legal Note	001-199-1219-5425	\$0	\$0	\$2,000	\$2,000
Other Communication Serv	001-199-1219-5429	\$9,577	\$7,225	\$12,500	\$12,500
Meals	001-199-1219-5432	\$0	\$543	\$0	\$0
Leases - Other	001-199-1219-5449	\$0	\$412	\$0	\$0
Other Utilities	001-199-1219-5459	\$0	\$1,800	\$0	\$0
CRC Expenses	001-199-1219-5459.001	\$50,272	\$50,656	\$100,000	\$75,000
Property/Earthquake Insurance	001-199-1219-5463	\$9,650	\$16,410	\$16,680	\$23,400
General Liability Insurance	001-199-1219-5465	\$37,740	\$49,440	\$50,100	\$52,140
Equipment Repair & Maint	001-199-1219-5471	\$732	\$0	\$0	\$0
Utility Assistance Program	001-199-1219-5481	\$22,500	\$25,000	\$40,000	\$45,000
Dues & Subscriptions	001-199-1219-5491	\$35,890	\$37,185	\$40,000	\$40,000
Registrations/Training	001-199-1219-5492	\$0	\$0	\$2,000	\$2,000
Grant Program	001-199-1219-5520	\$4,102	\$779,820	\$932,200	\$525,000
Total Materials & Services:		\$595,725	\$1,272,034	\$1,794,680	\$1,158,240
Debt Service					
Bond Principal	001-199-1219-5711	\$621,000	\$0	\$0	\$0
Bond Interest	001-199-1219-5721	\$5,554	\$0	\$0	\$0
Total Debt Service:		\$626,554	\$0	\$0	\$0
Transfers Out					
Transfer to Transit	001-199-9711-5811.110	\$150,000	\$150,000	\$100,000	\$150,000
Transfer to National Opioid Settlement	001-199-9711-5811.133	\$0	\$0	\$0	\$200,000
Transfer to General Cap Const Fund	001-199-9711-5811.358	\$124,660	\$515,224	\$66,470	\$562,600
Transfer to Community Center Cap Const Fund	001-199-9711-5811.359	\$0	\$0	\$0	\$1,000,000
Transfer to Reserve for PERS	001-199-9711-5811.693	\$108,000	\$123,740	\$0	\$0
Total Transfers Out:		\$382,660	\$788,964	\$166,470	\$1,912,600
Total Expense Objects:		\$1,604,939	\$2,060,998	\$1,961,150	\$3,070,840

Police - 211

Martin Pilcher
Police Chief

Description of purpose/functions 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

FTE include 40 Sworn Police Officers, 9.5 Civilian Support Staff, and 2.25 Court Bailiffs

Description of FY 2023-24 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
- Continue community engagement programs and activities
- Participated in "Community Connection Day" with community partners
- Continue disposal of property/evidence inventory
- Implemented new training and administrative investigation software
- Transitioned to new use of force reporting software
- Implemented mental health wellness program for department employees
- Incorporated increased ethics training for departmental employees
- Completed facility renovation to increase number of work stations
- Conducted Community Police Academy
- Completed Oregon accreditation for 2024-2026

Description of FY 2024-25 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
- Continue community engagement programs and activities
- Conduct a Community Police Academy in Spanish
- 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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Police Department participation in community events	10 (COVID Impacted)	25	27	25
Number of sworn officers (FTE)	35	35	35	37
Total calls for service	13,702 (COVID Impacted)	14,512	14,743	15,000 (est)

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Police				
Patrol				
Personnel Services	\$6,098,607	\$7,154,550	\$7,800,260	\$9,073,980
Materials & Services	\$1,846,533	\$2,047,207	\$2,269,520	\$2,610,500
Capital Outlay	\$0	\$0	\$30,000	\$0
Total Patrol:	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480
Total Police:	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480
Total Expenditures:	\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480



Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-211-2111-5111	\$3,711,829	\$4,376,451	\$4,724,300	\$5,452,790
Part-Time Wages	001-211-2111-5112	\$14,831	\$14,701	\$21,730	\$22,200
Overtime	001-211-2111-5121	\$192,622	\$235,332	\$191,130	\$254,670
OR Workers' Benefit	001-211-2111-5211	\$835	\$955	\$1,000	\$1,070
Social Security	001-211-2111-5212	\$297,292	\$362,787	\$382,120	\$443,680
Med & Dent Ins	001-211-2111-5213	\$800,867	\$857,094	\$950,900	\$1,122,290
PERS - City	001-211-2111-5214.100	\$789,791	\$908,126	\$1,060,480	\$1,249,270
PERS 6%	001-211-2111-5214.600	\$224,508	\$277,172	\$294,910	\$342,480
DEFERED COMP - CITY	001-211-2111-5214.800	\$46,769	\$58,046	\$75,780	\$89,100
Long Term Disability Ins	001-211-2111-5215	\$8,264	\$7,985	\$8,220	\$9,550
Unemployment Insurance	001-211-2111-5216	\$5,880	\$39,595	\$64,160	\$57,350
Life Insurance	001-211-2111-5217	\$5,119	\$5,410	\$5,750	\$6,610
Paid Family Leave Insurance	001-211-2111-5218	\$0	\$10,898	\$19,780	\$22,920
Total Personnel Services:		\$6,098,607	\$7,154,550	\$7,800,260	\$9,073,980
Materials & Services					
Office Supplies	001-211-2111-5319	\$3,556	\$7,457	\$7,500	\$7,500
Fuel	001-211-2111-5323	\$69,166	\$77,345	\$90,000	\$80,000
Clothing	001-211-2111-5324	\$50,062	\$47,903	\$42,400	\$47,400
Safety/Medical	001-211-2111-5326	\$5,700	\$4,086	\$4,000	\$4,000
Other Supplies	001-211-2111-5329	\$25,801	\$22,706	\$28,000	\$33,000
Ammunition	001-211-2111-5351	\$12,860	\$23,521	\$25,000	\$37,500
Code Abatement	001-211-2111-5400	\$0	\$0	\$3,000	\$3,000
Computer	001-211-2111-5415	\$42,456	\$33,904	\$120,000	\$80,000
HR/Other Employee Expenses	001-211-2111-5417	\$5,077	\$10,408	\$10,000	\$61,500
Other Professional Serv	001-211-2111-5419	\$39,255	\$48,986	\$26,000	\$26,000
Investigation Expenses	001-211-2111-5420	\$4,002	\$4,280	\$7,500	\$7,500
Telephone/Data	001-211-2111-5421	\$37,834	\$40,459	\$35,000	\$35,000
Postage	001-211-2111-5422	\$5,610	\$4,960	\$8,000	\$8,000
Advertising	001-211-2111-5424	\$627	\$205	\$1,000	\$1,000
Contract Networks	001-211-2111-5426	\$15,511	\$9,828	\$10,000	\$10,000
IT Support	001-211-2111-5428	\$387,760	\$444,970	\$498,010	\$539,430
Other Communication Serv	001-211-2111-5429	\$509,462	\$519,038	\$537,200	\$569,000
Meals	001-211-2111-5432	\$621	\$17	\$0	\$0
Travel	001-211-2111-5439	\$14,589	\$20,512	\$22,000	\$22,000
Office Equipment	001-211-2111-5443	\$15,125	\$2,143	\$4,500	\$4,500
Leases - Vehicle	001-211-2111-5444	\$167,400	\$188,422	\$238,000	\$290,000
Leases - Other	001-211-2111-5449	\$2,453	\$84,358	\$86,860	\$196,970
Natural Gas	001-211-2111-5451	\$3,115	\$4,521	\$6,000	\$6,180
Water/Sewer	001-211-2111-5452	\$0	\$0	\$900	\$900
Electricity	001-211-2111-5453	\$49,605	\$63,756	\$62,500	\$71,880

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Auto Insurance	001-211-2111-5461	\$25,920	\$30,810	\$29,280	\$50,800
Property/Earthquake Insurance	001-211-2111-5463	\$7,570	\$10,420	\$10,390	\$14,520
Workers' Comp	001-211-2111-5464	\$125,870	\$124,820	\$106,100	\$108,300
General Liability Insurance	001-211-2111-5465	\$81,320	\$97,320	\$100,780	\$106,020
Equipment Repair & Maint	001-211-2111-5471	\$51,956	\$7,357	\$35,000	\$35,000
Buildings Repairs & Maint	001-211-2111-5472	\$27,061	\$36,109	\$23,100	\$62,100
Vehicle Repair & Maint	001-211-2111-5475	\$27,566	\$42,849	\$45,000	\$45,000
Dues & Subscriptions	001-211-2111-5491	\$445	\$0	\$0	\$0
Registrations/Training	001-211-2111-5492	\$19,875	\$28,833	\$35,500	\$35,500
Printing/Binding	001-211-2111-5493	\$11,305	\$4,903	\$11,000	\$11,000
Total Materials & Services:		\$1,846,533	\$2,047,207	\$2,269,520	\$2,610,500
Capital Outlay					
Office Furniture & Equip	001-211-2111-5641	\$0	\$0	\$30,000	\$0
Total Capital Outlay:		\$0	\$0	\$30,000	\$0
Total Expense Objects:		\$7,945,140	\$9,201,756	\$10,099,780	\$11,684,480

Community Services - 411

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

Department Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$1,760,509	\$1,987,833	\$2,626,850	\$3,009,690
Materials & Services	\$1,232,497	\$1,325,774	\$1,428,390	\$1,607,080
Capital Outlay	\$86,642	\$100,945	\$242,000	\$0
Total Expense Objects:	\$3,079,647	\$3,414,552	\$4,297,240	\$4,616,770

Budget Totals by Division

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Library Administration	\$853,555	\$906,707	\$1,005,820	\$1,129,740
Aquatics Administration	\$524,398	\$534,954	\$765,210	\$811,130
Rec Administration	\$208,169	\$385,274	\$451,980	\$513,580
Museum	\$0	\$0	\$62,360	\$56,030
Parks & Facilities Maintenance	\$996,420	\$1,147,163	\$1,361,690	\$1,387,660
Community Service Admin	\$497,105	\$440,455	\$650,180	\$718,630
Total Community Services:	\$3,079,647	\$3,414,552	\$4,297,240	\$4,616,770
Total Expenditures:	\$3,079,647	\$3,414,552	\$4,297,240	\$4,616,770

Library - 3199

Jesse Cuomo
Community Services Director

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 149,000 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 (8.5 FTE), including the Library Manager and four full-time program leads (Outreach Librarian, Children’s Librarian, Technical Services Librarian, Circulation Library Assistant), and seven part-time Library Assistants.

Description of FY 2023-24 accomplishments:

- Deployed bookmobile at local schools and other stops throughout the community.
- Friends of the Library ran four book sales to fund library programs.
- Winter Reading Program started in conjunction with Nellie Muir.
- Coordinated grant from the Ford Foundation for Spanish Language programming.

Description of FY 2024-25 focus/goals:

- Continue to expand quality programming for adults.
- Add bookmobile stops during summer reading at lunch sites.
- Expand the Winter Reading Program for all Woodburn Elementary Schools.
- Work to expand teen programming.
- Work with the Ford Foundation to expand Spanish language programming.
- Expand Library of things collection for community use.

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Library attendance	35,562	64,381	88,572	95,000
Library circulation	115,826	137,987	147,374	160,000
Meeting room reservations	157	1,150	1,300	1,300
Library programs offered	122	281	280	280
Library program participation	2,021	5,192	5,800	6,500

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Library Administration				
Personnel Services	\$513,494	\$599,771	\$689,920	\$785,330
Materials & Services	\$258,847	\$278,444	\$315,900	\$344,410
Capital Outlay	\$81,215	\$28,493	\$0	\$0
Total Library Administration:	\$853,555	\$906,707	\$1,005,820	\$1,129,740
Total Community Services:	\$853,555	\$906,707	\$1,005,820	\$1,129,740
Total Expenditures:	\$853,555	\$906,707	\$1,005,820	\$1,129,740

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-411-3199-5111	\$304,390	\$339,712	\$355,500	\$393,920
Part-Time Wages	001-411-3199-5112	\$49,635	\$85,086	\$125,330	\$128,600
Overtime	001-411-3199-5121	\$13	\$24	\$0	\$0
OR Workers' Benefit	001-411-3199-5211	\$123	\$154	\$170	\$170
Social Security	001-411-3199-5212	\$26,308	\$33,654	\$37,120	\$40,350
Med & Dent Ins	001-411-3199-5213	\$55,354	\$53,247	\$52,030	\$93,270
Retirement	001-411-3199-5214	\$0	-\$1,175	\$0	\$0
PERS - City	001-411-3199-5214.100	\$56,825	\$61,046	\$84,530	\$91,750
PERS 6%	001-411-3199-5214.600	\$18,269	\$17,665	\$21,330	\$23,630
DEFERED COMP - CITY	001-411-3199-5214.800	\$940	\$4,561	\$4,710	\$5,180
Long Term Disability Ins	001-411-3199-5215	\$708	\$644	\$640	\$690
Unemployment Insurance	001-411-3199-5216	\$512	\$3,649	\$6,240	\$5,230
Life Insurance	001-411-3199-5217	\$417	\$417	\$400	\$450
Paid Family Leave Insurance	001-411-3199-5218	\$0	\$1,088	\$1,920	\$2,090
Total Personnel Services:		\$513,494	\$599,771	\$689,920	\$785,330
Materials & Services					
Office Supplies	001-411-3199-5319	\$1,686	\$2,760	\$3,560	\$3,560
Fuel	001-411-3199-5323	\$0	\$0	\$3,000	\$3,000
Print Materials - Teen	001-411-3199-5340	\$3,715	\$3,218	\$3,800	\$3,800
Print Materials - Adult	001-411-3199-5341	\$29,770	\$16,378	\$24,500	\$23,500
Print Materials - Child	001-411-3199-5342	\$12,179	\$15,031	\$13,500	\$13,500
Audiovisual Materials - Adult	001-411-3199-5345	\$11,316	\$4,886	\$7,000	\$5,500
Audiovisual Materials - Child	001-411-3199-5345.001	\$1,552	\$2,025	\$2,000	\$3,000
Audiovisual Materials - Teen	001-411-3199-5345.002	\$1,582	\$670	\$1,000	\$1,000
Program Supplies - Summer Concerts	001-411-3199-5347.001	\$7,601	\$0	\$0	\$0
Program Supplies - Adult	001-411-3199-5347.002	\$1,888	\$4,653	\$2,000	\$2,000
Program Supplies - Child	001-411-3199-5347.003	\$5,008	\$10,785	\$10,500	\$13,000
Program Supplies - Technical Services	001-411-3199-5347.004	\$3,875	\$4,613	\$5,000	\$5,000
Program Supplies - Teen	001-411-3199-5347.005	\$0	\$0	\$2,000	\$2,000
Periodicals - Adult	001-411-3199-5349	\$2,801	\$3,035	\$3,380	\$3,380
Periodicals - Child	001-411-3199-5350	\$0	\$182	\$250	\$250
Other Professional Serv	001-411-3199-5419	\$1,235	\$1,258	\$1,500	\$1,500
Telephone/Data	001-411-3199-5421	\$2,132	\$2,653	\$2,500	\$2,500
Postage	001-411-3199-5422	\$21	\$356	\$230	\$230
Advertising	001-411-3199-5424	\$253	\$350	\$630	\$630
IT Support	001-411-3199-5428	\$92,610	\$97,020	\$103,500	\$119,540
Meals	001-411-3199-5432	\$0	\$149	\$300	\$300
Mileage	001-411-3199-5433	\$0	\$219	\$200	\$200
Travel	001-411-3199-5439	\$587	\$1,679	\$1,500	\$1,500
Office Equipment	001-411-3199-5443	\$1,297	\$3,369	\$3,500	\$3,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Natural Gas	001-411-3199-5451	\$3,778	\$3,160	\$4,750	\$5,600
Electricity	001-411-3199-5453	\$31,807	\$55,067	\$54,500	\$58,000
Auto Insurance	001-411-3199-5461	\$0	\$0	\$490	\$760
Property/Earthquake Insurance	001-411-3199-5463	\$9,550	\$13,310	\$13,360	\$19,130
Workers' Comp	001-411-3199-5464	\$840	\$510	\$520	\$540
General Liability Insurance	001-411-3199-5465	\$10,560	\$8,830	\$9,470	\$10,530
Equipment Repair & Maint	001-411-3199-5471	\$65	\$2,725	\$3,850	\$3,850
Buildings Repairs & Maint	001-411-3199-5472	\$18,043	\$13,390	\$24,000	\$24,000
Fixture Repair	001-411-3199-5472.001	\$2,709	\$3,294	\$5,090	\$5,090
Vehicle Repair & Maint	001-411-3199-5475	\$0	\$1,008	\$2,000	\$2,000
Dues & Subscriptions	001-411-3199-5491	\$172	\$500	\$400	\$400
Registrations/Training	001-411-3199-5492	\$140	\$952	\$1,120	\$1,120
Reg Lib Sv	001-411-3199-5499.001	\$76	\$108	\$1,000	\$1,000
Banking Fees & Charges	001-411-3199-5500	\$0	\$299	\$0	\$0
Total Materials & Services:		\$258,847	\$278,444	\$315,900	\$344,410
Capital Outlay					
Passenger Vehicles	001-411-3199-5642	\$74,384	\$28,493	\$0	\$0
Other Equipment	001-411-3199-5649	\$6,830	\$0	\$0	\$0
Total Capital Outlay:		\$81,215	\$28,493	\$0	\$0
Total Expense Objects:		\$853,555	\$906,707	\$1,005,820	\$1,129,740

Aquatics - 7419

Jesse Cuomo
Community Services Director

Description of purpose/functions 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

8.5 FTE with one full-time Aquatics Program Supervisor leading part-time employees (8.5 FTE employees).

The Woodburn Aquatic Center has budgeted revenue of \$217,000 and \$865,000 in budgeted expenditures, with \$309,000 transferred from the ARPA Covid-19 recovery fund and \$359,000 from General Fund revenue that supports operations.

Description of FY 2023-24 accomplishments

- Expanded hours to meet residents’ needs
- Expanded high school swim team partnerships
- Increased fitness class offerings and class attendance
- Increased staffing to increase hours of operations to meet residents’ needs
- Increase swimming lesson offering to provide increased community water safety skills

Description of FY 2024-25 focus/goals

- Continue to increase staffing to increase hours of operations to meet residents’ needs
- Add instructional staff to increase water safety instruction
- Increase outreach and community partnerships to expand staffing and increase cost recovery
- Continue to partner with community organizations to teach water safety

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Maintain 50% cost recovery to reduce the General Fund budgetary impact	19	18	28	40
Improve attendance numbers by marketing and increasing events	17,100	35,852	39,750	40,000
Improve water safety through swim lesson enrollments	675	488	700	725

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Aquatics Administration				
Personnel Services	\$253,982	\$293,295	\$464,500	\$505,260
Materials & Services	\$270,416	\$241,659	\$300,710	\$305,870
Total Aquatics Administration:	\$524,398	\$534,954	\$765,210	\$811,130
Total Community Services:	\$524,398	\$534,954	\$765,210	\$811,130
Total Expenditures:	\$524,398	\$534,954	\$765,210	\$811,130

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-411-7419-5111	\$79,860	\$72,079	\$72,080	\$88,730
Part-Time Wages	001-411-7419-5112	\$131	\$20,106	\$21,670	\$23,490
Instruction Wages	001-411-7419-5112.011	\$4,406	\$5,900	\$40,860	\$37,830
Lifeguarding Wages	001-411-7419-5112.012	\$57,749	\$83,570	\$128,890	\$109,060
Administration Wages	001-411-7419-5112.014	\$18,022	\$717	\$0	\$10,010
Pool Operator (& Custodial) Wages	001-411-7419-5112.015	\$728	\$0	\$10,320	\$6,560
Water Fitness Instructor Wages	001-411-7419-5112.016	\$26,939	\$31,780	\$28,900	\$35,200
Head Lifeguard Wages	001-411-7419-5112.017	\$8,363	\$14,295	\$43,120	\$53,240
OR Workers' Benefit	001-411-7419-5211	\$107	\$127	\$210	\$180
Social Security	001-411-7419-5212	\$15,096	\$17,929	\$26,720	\$28,160
Med & Dent Ins	001-411-7419-5213	\$14,609	\$16,643	\$17,510	\$23,550
PERS - City	001-411-7419-5214.100	\$19,787	\$19,878	\$60,180	\$74,670
PERS 6%	001-411-7419-5214.600	\$3,970	\$3,938	\$4,320	\$5,020
DEFERED COMP - CITY	001-411-7419-5214.800	\$3,652	\$3,555	\$3,600	\$4,180
Long Term Disability Ins	001-411-7419-5215	\$149	\$133	\$130	\$150
Unemployment Insurance	001-411-7419-5216	\$327	\$2,004	\$4,500	\$3,650
Life Insurance	001-411-7419-5217	\$88	\$86	\$90	\$100
Paid Family Leave Insurance	001-411-7419-5218	\$0	\$558	\$1,400	\$1,480
Total Personnel Services:		\$253,982	\$293,295	\$464,500	\$505,260
Materials & Services					
Office Supplies	001-411-7419-5319	\$2,177	\$2,055	\$1,500	\$3,000
Safety/Medical	001-411-7419-5326	\$4,528	\$1,868	\$2,000	\$1,750
Chemicals	001-411-7419-5327	\$18,192	\$18,725	\$19,000	\$23,000
Other Supplies	001-411-7419-5329	\$7,847	\$5,011	\$2,500	\$2,000
Merchandise	001-411-7419-5390	\$4,647	\$3,626	\$8,500	\$6,000
Inventory	001-411-7419-5391	\$5,632	\$9,798	\$13,000	\$10,000
Other Professional Serv	001-411-7419-5419	\$16,050	\$16,607	\$20,000	\$20,000
Telephone/Data	001-411-7419-5421	\$1,132	\$1,342	\$1,200	\$1,500
Postage	001-411-7419-5422	\$0	\$55	\$100	\$100
Advertising	001-411-7419-5424	\$8,866	\$9,600	\$6,000	\$6,000
IT Support	001-411-7419-5428	\$13,230	\$18,480	\$19,800	\$21,820
Mileage	001-411-7419-5433	\$0	\$0	\$500	\$500
Travel	001-411-7419-5439	\$0	\$0	\$500	\$500
Natural Gas	001-411-7419-5451	\$46,239	\$54,192	\$60,000	\$58,750
Electricity	001-411-7419-5453	\$44,292	\$46,322	\$51,150	\$53,000
Property/Earthquake Insurance	001-411-7419-5463	\$7,920	\$11,190	\$11,230	\$15,830
Workers' Comp	001-411-7419-5464	\$12,980	\$9,050	\$10,390	\$9,790
General Liability Insurance	001-411-7419-5465	\$6,450	\$3,800	\$4,840	\$5,830
Equipment Repair & Maint	001-411-7419-5471	\$11,082	\$1,842	\$15,000	\$13,000
Buildings Repairs & Maint	001-411-7419-5472	\$52,893	\$19,253	\$45,000	\$45,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Dues & Subscriptions	001-411-7419-5491	\$200	\$2,408	\$1,000	\$1,000
Registrations/Training	001-411-7419-5492	\$4,336	\$5,294	\$6,000	\$6,000
Permits/Fees	001-411-7419-5498	\$1,723	\$1,141	\$1,500	\$1,500
Total Materials & Services:		\$270,416	\$241,659	\$300,710	\$305,870
Total Expense Objects:		\$524,398	\$534,954	\$765,210	\$811,130

Recreation Administration - 7429

Jesse Cuomo
Community Services Director

Description of purpose/functions of department

The Recreation division offers community-wide leisure opportunities including youth and adult sports, community events, youth leadership programs, summer break programs, 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 2023-24 accomplishments

- Re-established Parks and Recreation Day trips
- Fiesta Mexicana saw record attendance numbers with 27,107 attendees
- Expanded youth and adult programming through partnership with the YMCA of Marion and Polk County, Woodburn Youth Baseball, Woodburn Futbol Club and Boya and Girls Club of Marion and Polk Counties

Description of FY 2024-25 focus/goals

- Support Library in program/event expansion and facility rentals for Woodburn Museum/Bungalow Theatre
- Grow adult sports programming through partnership with the YMCA of Marion and Polk County
- Continue full slate of event programming - Ex. July 4th (Event Budget):
 - 4th of July Celebration (\$20,000)
 - Music in the Park Series – 6 Concerts (\$9,000)
 - Fiesta Mexicana (\$158,000)
 - Hispanic Heritage Month Celebration (\$2,000)
 - Trunk or Treat (\$2,500)
 - Mayor’s Tree Lighting (\$1,000)
 - Annual Egg Hunt (\$1,000)
 - Taste of Woodburn (\$7,000)

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Number of community events	8	17	18	18
Youth sports enrollment	531	673	800	1,000
Youth program enrollment	0	96	300	500
Adult sports/program enrollment	0	511	800	1,000

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Rec Administration				
Personnel Services	\$15,533	\$85,867	\$158,590	\$183,170
Materials & Services	\$192,636	\$299,407	\$293,390	\$330,410
Total Rec Administration:	\$208,169	\$385,274	\$451,980	\$513,580
Total Community Services:	\$208,169	\$385,274	\$451,980	\$513,580
Total Expenditures:	\$208,169	\$385,274	\$451,980	\$513,580

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-411-7429-5111	\$10,074	\$60,450	\$69,500	\$87,990
Part-Time Wages	001-411-7429-5112	\$0	\$5,306	\$29,970	\$32,010
Overtime	001-411-7429-5121	\$132	\$891	\$0	\$0
OR Workers' Benefit	001-411-7429-5211	\$4	\$28	\$40	\$50
Social Security	001-411-7429-5212	\$755	\$5,286	\$7,840	\$9,440
Med & Dent Ins	001-411-7429-5213	\$2,257	\$688	\$24,940	\$21,870
PERS - City	001-411-7429-5214.100	\$1,605	\$8,669	\$17,190	\$20,770
PERS 6%	001-411-7429-5214.600	\$612	\$3,604	\$4,170	\$5,280
DEFERED COMP - CITY	001-411-7429-5214.800	\$0	\$0	\$3,050	\$3,820
Long Term Disability Ins	001-411-7429-5215	\$34	\$121	\$130	\$150
Unemployment Insurance	001-411-7429-5216	\$36	\$571	\$1,290	\$1,200
Life Insurance	001-411-7429-5217	\$22	\$79	\$80	\$100
Paid Family Leave Insurance	001-411-7429-5218	\$0	\$175	\$390	\$490
Total Personnel Services:		\$15,533	\$85,867	\$158,590	\$183,170
Materials & Services					
Office Supplies	001-411-7429-5319	\$705	\$2,346	\$200	\$200
Other Supplies	001-411-7429-5329	\$32	\$904	\$0	\$0
Events	001-411-7429-5329.100	\$28,822	\$37,825	\$37,500	\$42,250
Youth Sports	001-411-7429-5329.200	\$4,415	\$8,900	\$10,000	\$17,000
Adult Sports	001-411-7429-5329.300	\$0	\$1,089	\$2,500	\$2,500
Fiesta Services	001-411-7429-5329.405	\$51,193	\$149,512	\$142,000	\$158,000
Rec Admin	001-411-7429-5329.600	\$4,129	\$5,092	\$4,000	\$4,000
Arts & Culture	001-411-7429-5329.700	\$0	\$532	\$3,000	\$1,000
Active Adult	001-411-7429-5329.800	\$0	\$130	\$2,000	\$2,000
Museum	001-411-7429-5329.900	\$9,994	\$0	\$0	\$0
Garage Services	001-411-7429-5409.140	\$301	\$181	\$3,000	\$3,000
Contract Svcs Teen Center	001-411-7429-5419.101	\$45,000	\$45,000	\$45,000	\$60,000
Telephone/Data	001-411-7429-5421	\$1,123	\$768	\$1,500	\$1,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Advertising	001-411-7429-5424	\$8,024	\$2,488	\$1,000	\$1,000
IT Support	001-411-7429-5428	\$22,360	\$23,100	\$20,550	\$13,140
Meals	001-411-7429-5432	\$0	\$199	\$300	\$300
Travel	001-411-7429-5439	\$347	\$1,515	\$300	\$300
Natural Gas	001-411-7429-5451	\$1,769	\$3,669	\$2,200	\$2,270
Electricity	001-411-7429-5453	\$4,155	\$6,977	\$4,950	\$4,950
Auto Insurance	001-411-7429-5461	\$2,750	\$5,290	\$4,480	\$6,770
Workers' Comp	001-411-7429-5464	\$3,790	\$2,440	\$2,470	\$2,870
General Liability Insurance	001-411-7429-5465	\$3,020	\$0	\$1,190	\$2,110
Buildings Repairs & Maint	001-411-7429-5472	\$0	\$300	\$1,750	\$1,750
Vehicle Repair & Maint	001-411-7429-5475	\$45	\$0	\$1,500	\$1,500
Dues & Subscriptions	001-411-7429-5491	\$537	\$0	\$0	\$0
Registrations/Training	001-411-7429-5492	\$125	\$1,150	\$2,000	\$2,000
Total Materials & Services:		\$192,636	\$299,407	\$293,390	\$330,410
Total Expense Objects:		\$208,169	\$385,274	\$451,980	\$513,580

Museum - 7511

Jesse Cuomo
Community Services Director

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 part-time Museum Curator (.5 FTE). The Library Manager, the Curator and Events and Special Program Manager coordinate programming collectively in addition to managing rentals of the space.

Description of FY 2023-24 accomplishments

- Expanded museum hours to include Saturdays.
- Bison Antiquus Exhibit Installed
- Oregon Voices Exhibit from Oregon Historical Society.
- Spanish Language programs with Capaces and the Ford Foundation.
- Added Chemeketa Film Class to community partners using the Bungalow Theatre

Description of FY 2024-25 focus/goals

- Increase programming and event opportunities.
- Re-establish accession and deaccession cataloguing process using available software.
- Continue to organize and evaluate collection with the goal of making it more accessible.
- Work with local schools and community groups to establish tours and theatre showings.
- Increase volunteer participation at the museum.

Performance Measures

Measures	FY 2021-22 Actual (Construction)	FY 2022-23 Actual (January Open)	FY 2023-24 Projected	FY 2024-25 Goals
Number of events	0	9	15	25
Event attendance	0	311	350	500
Museum and Theatre rentals	0	1	30	40
Museum attendance	0	106	350	500
Theatre attendance	0	38	100	500
Museum and Theatre programs	0	0	10	20

Budget Summary

Name	FY2022 Actual	FY2024 Budget	FY2025 Budget
Expenditures			
Community Services			
Museum			
Personnel Services	\$0	\$39,650	\$29,700
Materials & Services	\$0	\$22,710	\$26,330
Total Museum:	\$0	\$62,360	\$56,030
Total Community Services:	\$0	\$62,360	\$56,030
Total Expenditures:	\$0	\$62,360	\$56,030

Budget Detail

Name	Account ID	FY2022 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services				
Regular Wages	001-411-7511-5111	\$0	\$12,680	\$0
Part-Time Wages	001-411-7511-5112	\$0	\$16,770	\$23,620
OR Workers' Benefit	001-411-7511-5211	\$0	\$10	\$10
Social Security	001-411-7511-5212	\$0	\$2,250	\$1,800
Med & Dent Ins	001-411-7511-5213	\$0	\$1,740	\$0
PERS - City	001-411-7511-5214.100	\$0	\$4,910	\$3,940
PERS 6%	001-411-7511-5214.600	\$0	\$760	\$0
Long Term Disability Ins	001-411-7511-5215	\$0	\$20	\$0
Unemployment Insurance	001-411-7511-5216	\$0	\$380	\$240
Life Insurance	001-411-7511-5217	\$0	\$10	\$0
Paid Family Leave Insurance	001-411-7511-5218	\$0	\$120	\$90
Total Personnel Services:		\$0	\$39,650	\$29,700
Materials & Services				
Office Supplies	001-411-7511-5319	\$0	\$500	\$500
Program Supplies	001-411-7511-5347	\$0	\$3,000	\$3,000
Postage	001-411-7511-5422	\$0	\$100	\$100
IT Support	001-411-7511-5428	\$0	\$9,450	\$10,420
Office Equipment	001-411-7511-5443	\$0	\$500	\$500
Natural Gas	001-411-7511-5451	\$0	\$850	\$850
Electricity	001-411-7511-5453	\$0	\$1,000	\$1,500
Property/Earthquake Insurance	001-411-7511-5463	\$0	\$2,310	\$4,440
Workers' Comp	001-411-7511-5464	\$0	\$0	\$20
Buildings Repairs & Maint	001-411-7511-5472	\$0	\$5,000	\$5,000
Total Materials & Services:		\$0	\$22,710	\$26,330
Total Expense Objects:		\$0	\$62,360	\$56,030

Parks and Facilities Maintenance - 7711

Jesse Cuomo
Community Services Director

Description of purpose/functions 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 9.0 FTE, 1 Parks and Facilities Maintenance Supervisor, 6 Parks and Facilities maintenance staff, and 2 Building Custodians.

Description of FY 2023-24 accomplishments

- Built a fenced off leash dog area and picnic shelter at Senior Estates Park
- Overseen the installation of Dove Landing Park
- Replaced HVAC equipment at multiple locations: Transit Department, IS Server Room
- Renovations and improvements at Centennial Dog Park and Restroom
- Legion Park Parking lot pavement and tree planting

Description of FY 2024-25 proposed focus/goals

- Burlingham Park improvements; lighting, shelter, walking path
- Oversee new park installation at Boones Crossing
- Oversight of Mill Creek Green Way Trail expansion
- Continued Park amenity improvements

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Park acres	120	120	132	135
Park restrooms maintained	12	14	16	16
Synthetic turf soccer field	0	1	1	1
Sports fields maintained (multi-use)	8	7	7	7
Playgrounds inspected weekly	9	9	10	11
Sports courts	6	12	12	14
Splash pads	1	1	1	1
Irrigation systems	25	25	26	27

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Parks & Facilities Maintenance				
Personnel Services	\$547,324	\$626,441	\$695,790	\$877,060
Materials & Services	\$443,669	\$448,270	\$423,900	\$510,600
Capital Outlay	\$5,427	\$72,452	\$242,000	\$0
Total Parks & Facilities Maintenance:	\$996,420	\$1,147,163	\$1,361,690	\$1,387,660
Total Community Services:	\$996,420	\$1,147,163	\$1,361,690	\$1,387,660
Total Expenditures:	\$996,420	\$1,147,163	\$1,361,690	\$1,387,660

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-411-7711-5111	\$344,033	\$381,357	\$417,010	\$503,110
Part-Time Wages	001-411-7711-5112	\$4,462	\$0	\$0	\$0
Overtime	001-411-7711-5121	\$2,769	\$2,695	\$0	\$0
OR Workers' Benefit	001-411-7711-5211	\$162	\$149	\$170	\$190
Social Security	001-411-7711-5212	\$25,843	\$29,460	\$32,200	\$38,810
Med & Dent Ins	001-411-7711-5213	\$95,500	\$121,359	\$138,850	\$206,680
PERS - City	001-411-7711-5214.100	\$50,353	\$58,036	\$70,630	\$85,120
PERS 6%	001-411-7711-5214.600	\$19,207	\$24,122	\$25,020	\$30,200
DEFERED COMP - CITY	001-411-7711-5214.800	\$3,100	\$3,749	\$3,870	\$4,380
Long Term Disability Ins	001-411-7711-5215	\$869	\$717	\$580	\$920
Unemployment Insurance	001-411-7711-5216	\$514	\$3,452	\$5,420	\$5,040
Life Insurance	001-411-7711-5217	\$513	\$466	\$380	\$600
Paid Family Leave Insurance	001-411-7711-5218	\$0	\$880	\$1,660	\$2,010
Total Personnel Services:		\$547,324	\$626,441	\$695,790	\$877,060
Materials & Services					
Office Supplies	001-411-7711-5319	\$519	\$397	\$300	\$300
Cleaning Supplies	001-411-7711-5321	\$30,247	\$40,380	\$27,500	\$34,000
Fuel	001-411-7711-5323	\$22,370	\$13,570	\$17,500	\$14,000
Clothing	001-411-7711-5324	\$66	\$0	\$0	\$0
Ag Supplies	001-411-7711-5325	\$2,847	\$8,163	\$5,000	\$5,000
Safety/Medical	001-411-7711-5326	\$4,992	\$1,592	\$2,200	\$2,200
Other Supplies	001-411-7711-5329	\$4,555	\$7,091	\$10,000	\$12,000
Construction Materials	001-411-7711-5331	\$697	\$1,065	\$3,000	\$3,000
Tools	001-411-7711-5338	\$1,659	\$2,437	\$2,000	\$3,000
Protective Clothing	001-411-7711-5352	\$3,362	\$1,635	\$1,500	\$2,000
Signs	001-411-7711-5363	\$909	\$240	\$5,800	\$2,500
Fertilizer	001-411-7711-5385	\$2,371	\$3,052	\$6,000	\$6,000
Garage Services	001-411-7711-5409.140	\$14,650	\$16,754	\$18,000	\$18,000
Other Professional Serv	001-411-7711-5419	\$181,722	\$117,835	\$117,780	\$119,000
Telephone/Data	001-411-7711-5421	\$6,231	\$6,424	\$6,000	\$7,000
Postage	001-411-7711-5422	\$8	\$1	\$0	\$0
IT Support	001-411-7711-5428	\$17,950	\$18,480	\$19,800	\$21,820
Work Equipment	001-411-7711-5445	\$2,591	\$2,225	\$4,000	\$4,000
Software Licenses	001-411-7711-5446	\$0	\$3,375	\$4,500	\$7,000
Leases - Other	001-411-7711-5449	\$485	\$2,440	\$2,500	\$2,500
Natural Gas	001-411-7711-5451	\$5,485	\$6,431	\$7,700	\$7,700
Electricity	001-411-7711-5453	\$38,564	\$57,965	\$45,000	\$66,700
Auto Insurance	001-411-7711-5461	\$5,130	\$3,425	\$2,910	\$6,420
Property/Earthquake Insurance	001-411-7711-5463	\$9,020	\$13,940	\$9,700	\$27,140
Workers' Comp	001-411-7711-5464	\$13,600	\$11,300	\$10,940	\$13,370

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
General Liability Insurance	001-411-7711-5465	\$5,860	\$7,150	\$8,770	\$8,450
Equipment Repair & Maint	001-411-7711-5471	\$9,035	\$12,129	\$16,000	\$14,000
Buildings Repairs & Maint	001-411-7711-5472	\$42,356	\$48,534	\$35,000	\$35,000
Vehicle Repair & Maint	001-411-7711-5475	\$4,544	\$9,130	\$5,000	\$5,000
Playground Repair & Maint	001-411-7711-5478	\$2,295	\$14,892	\$6,000	\$10,000
Other Repair & Maint	001-411-7711-5479	\$0	\$0	\$0	\$31,000
Urban Forestry Program	001-411-7711-5484	\$8,027	\$11,508	\$20,000	\$16,000
Registrations/Training	001-411-7711-5492	\$1,374	\$3,820	\$2,000	\$5,000
Permits/Fees	001-411-7711-5498	\$151	\$891	\$1,500	\$1,500
Total Materials & Services:		\$443,669	\$448,270	\$423,900	\$510,600
Capital Outlay					
Parks	001-411-7711-5637	\$5,427	\$0	\$0	\$0
Passenger Vehicles	001-411-7711-5642	\$0	\$0	\$60,000	\$0
Other Equipment	001-411-7711-5649	\$0	\$72,452	\$182,000	\$0
Total Capital Outlay:		\$5,427	\$72,452	\$242,000	\$0
Total Expense Objects:		\$996,420	\$1,147,163	\$1,361,690	\$1,387,660

Community Services Administration - 7991

Jesse Cuomo
Community Services Director

Description of purpose/functions of department

It is the mission of the Community Services Department to build a strong sense of community and improve the quality of life for all Woodburn residents by providing an excellent system of parks, open spaces, facilities, and leisure services, 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 34 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 4.5 FTE.

Description of FY 2023-24 accomplishments

- Hosted a twice-monthly Spanish language radio program on Radio Poder to provide important information to the public
- Hosted 2nd Annual North Marion County Resource Symposium for regional non-profit information sharing and collaboration
- Completed and adopted Recreation and Parks Master Plan
- Established Community Outreach and Education Coordinator position with a focus on Youth Outreach and Education
- Family Resource Center served over 1500 clients to access a wide range of essential social services

Description of FY 2024-25 focus/goals

- Update Park SDC Methodology
- Continued partnerships with local non-profits, faith-based organizations, health organizations and community member to address community needs
- Distribute \$450,000 of CDBG funds for rent, mortgage and utility assistance for Woodburn, Gervais and Hubard residents

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Park shelter rental / field rentals (hours)	98 park hrs./5,863.25 field hrs.	184 park hrs./6,477 field hrs.	250 park hrs./6,800 field hrs.	300 park hrs./7,000 field hrs.
Increase park vendor permits	2	3	4	6
Urban forestry program: tree giveaway certificates issued to Woodburn residents	13	82	120	150

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Community Services				
Community Service Admin				
Personnel Services	\$430,175	\$382,460	\$578,400	\$629,170
Materials & Services	\$66,929	\$57,995	\$71,780	\$89,460
Total Community Service Admin:	\$497,105	\$440,455	\$650,180	\$718,630
Total Community Services:	\$497,105	\$440,455	\$650,180	\$718,630
Total Expenditures:	\$497,105	\$440,455	\$650,180	\$718,630

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-411-7991-5111	\$273,679	\$241,663	\$340,000	\$379,270
Part-Time Wages	001-411-7991-5112	\$2,116	\$2,888	\$14,150	\$14,220
OR Workers' Benefit	001-411-7991-5211	\$63	\$49	\$80	\$90
Social Security	001-411-7991-5212	\$20,699	\$19,094	\$27,730	\$30,990
Med & Dent Ins	001-411-7991-5213	\$54,463	\$55,217	\$88,790	\$86,380
PERS - City	001-411-7991-5214.100	\$48,184	\$35,730	\$68,200	\$71,040
PERS 6%	001-411-7991-5214.600	\$17,165	\$13,175	\$16,350	\$22,780
DEFERED COMP - CITY	001-411-7991-5214.800	\$12,407	\$11,223	\$16,110	\$17,850
Long Term Disability Ins	001-411-7991-5215	\$641	\$449	\$590	\$640
Unemployment Insurance	001-411-7991-5216	\$391	\$2,074	\$4,600	\$3,930
Life Insurance	001-411-7991-5217	\$367	\$287	\$380	\$400
Paid Family Leave Insurance	001-411-7991-5218	\$0	\$610	\$1,420	\$1,580
Total Personnel Services:		\$430,175	\$382,460	\$578,400	\$629,170
Materials & Services					
Office Supplies	001-411-7991-5319	\$63	\$882	\$500	\$500
Other Supplies	001-411-7991-5329	\$84	\$1,722	\$1,930	\$4,500
Engineering & Architect	001-411-7991-5411	\$0	\$0	\$1,000	\$1,000
HR/Other Employee Expenses	001-411-7991-5417	\$2,953	\$2,341	\$2,600	\$2,600
Other Professional Serv	001-411-7991-5419	\$20,187	\$7,756	\$11,050	\$11,050
Telephone/Data	001-411-7991-5421	\$2,814	\$2,464	\$2,500	\$2,500
Postage	001-411-7991-5422	\$271	\$308	\$4,000	\$4,000
IT Support	001-411-7991-5428	\$23,930	\$15,120	\$19,350	\$32,240
Meals	001-411-7991-5432	\$68	\$0	\$200	\$200
Mileage	001-411-7991-5433	\$119	\$255	\$700	\$700
Travel	001-411-7991-5439	\$435	\$263	\$600	\$600
Office Equipment	001-411-7991-5443	\$0	\$0	\$3,000	\$3,000
Software Licenses	001-411-7991-5446	\$0	\$2,782	\$2,300	\$2,300
Leases - Other	001-411-7991-5449	\$2,548	\$1,686	\$2,500	\$2,500
Property/Earthquake Insurance	001-411-7991-5463	\$1,950	\$2,780	\$480	\$670
Workers' Comp	001-411-7991-5464	\$2,700	\$2,400	\$2,190	\$2,680
General Liability Insurance	001-411-7991-5465	\$6,240	\$8,300	\$6,580	\$8,120
Dues & Subscriptions	001-411-7991-5491	\$579	\$1,723	\$800	\$800
Registrations/Training	001-411-7991-5492	\$675	\$454	\$1,500	\$1,500
Printing/Binding	001-411-7991-5493	\$1,313	\$6,758	\$8,000	\$8,000
Total Materials & Services:		\$66,929	\$57,995	\$71,780	\$89,460
Total Expense Objects:		\$497,105	\$440,455	\$650,180	\$718,630

Planning - 511

Chris Kerr

Community Development Director

Description of purpose/functions of department

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 Marion County, 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, Associate) and shares an Administrative Specialist with the Building Department. The Department also uses a P/T archivist for filing and record-keeping, as well as an outside traffic engineer to provide technical assistance on an as-needed basis for complex transportation and traffic-related reviews. There are 5.0 FTE staff in the Planning Department.

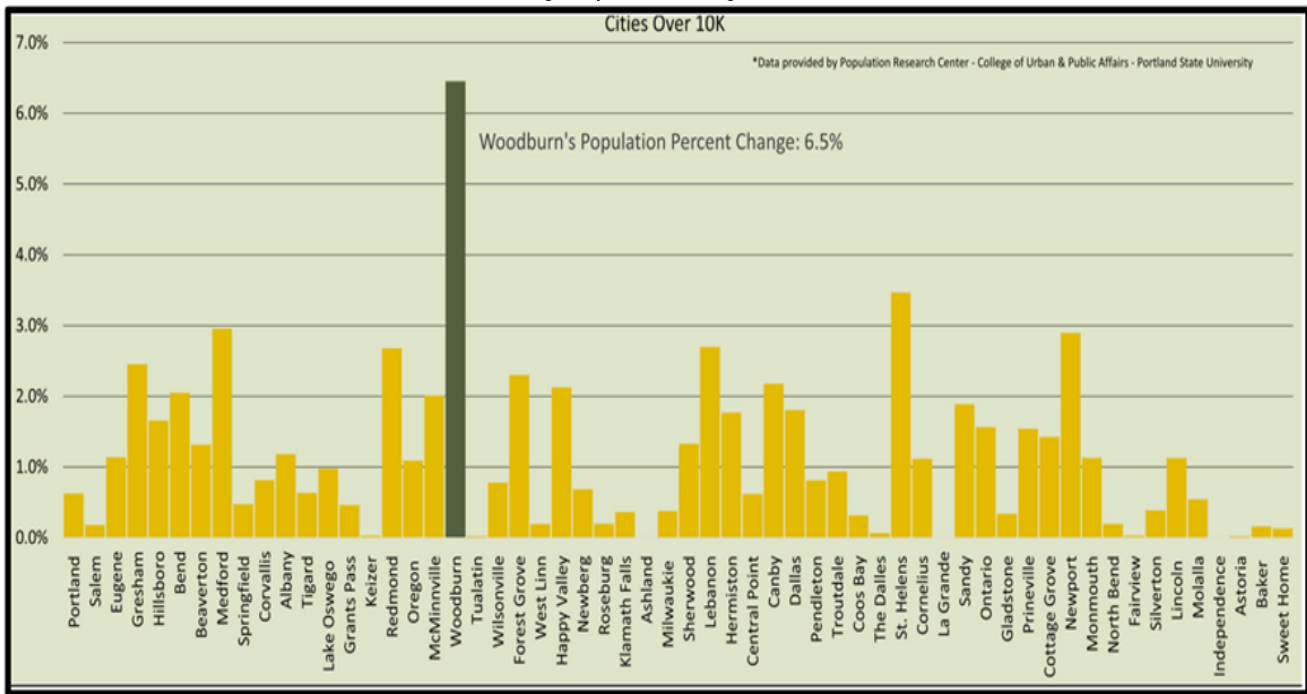
Description of FY 2023-24 accomplishments

- The high level of development activity that the City has been experiencing for the past three years continued unabated throughout fiscal year 2024.
- Development reviews included public hearings on a variety of annexations, design reviews and subdivision approvals before the Planning Commission and City Council including:
 - Residential Annexations, Planned Developments and subdivisions, comprising over 350 new dwelling units;
 - Numerous non-residential developments including retail, medical industrial and downtown land use approvals were reviewed and approved. Specific examples include reuse of the old City Hall building as a residential care facility, improvements at the Salud Medical Center, a remodel of the La Quinta Inn as a Holiday Inn Express, as well as new Chick-Fil-A and Taco Bell restaurants;
 - Final platting and building permit issuance for residential units at Smith Creek, Dove Landing, Cleveland Crossing, Sprague Lane and Woodburn Place West developments;
 - Building Permits were issued for 460 dwellings during the calendar year 2023.
- Critical updates to the Comprehensive Plan and long-range master plans were updated as well:
 - In December, the City adopted a new Economic Opportunities Analysis and Buildable Lands Inventory. These studies were consultant led and involved input from ad hoc committees as well as State representatives. The final adopted plans include detailed technical analysis of the supply and demand for commercial and employment lands in the City. These documents determined that the City has a shortage of employment lands and recommend an Urban Growth Boundary adjustment to bring in the Urban Reserve area to address this shortage;
 - In January, the City adopted a new Parks and Recreation Master Plan. This document identifies the park, open space and recreation opportunities for the community. It includes recommendations and guides future investments for the parks system;
 - In February, after holding seven public hearings, the Council adopted new tree preservation requirements in the City. These new provisions balance the community's desire to protect significant trees from removal with the requirements of protecting private property rights;
 - Planning Staff also modified the City's Planning Fee Schedule to better align with the code and more effectively address development costs.

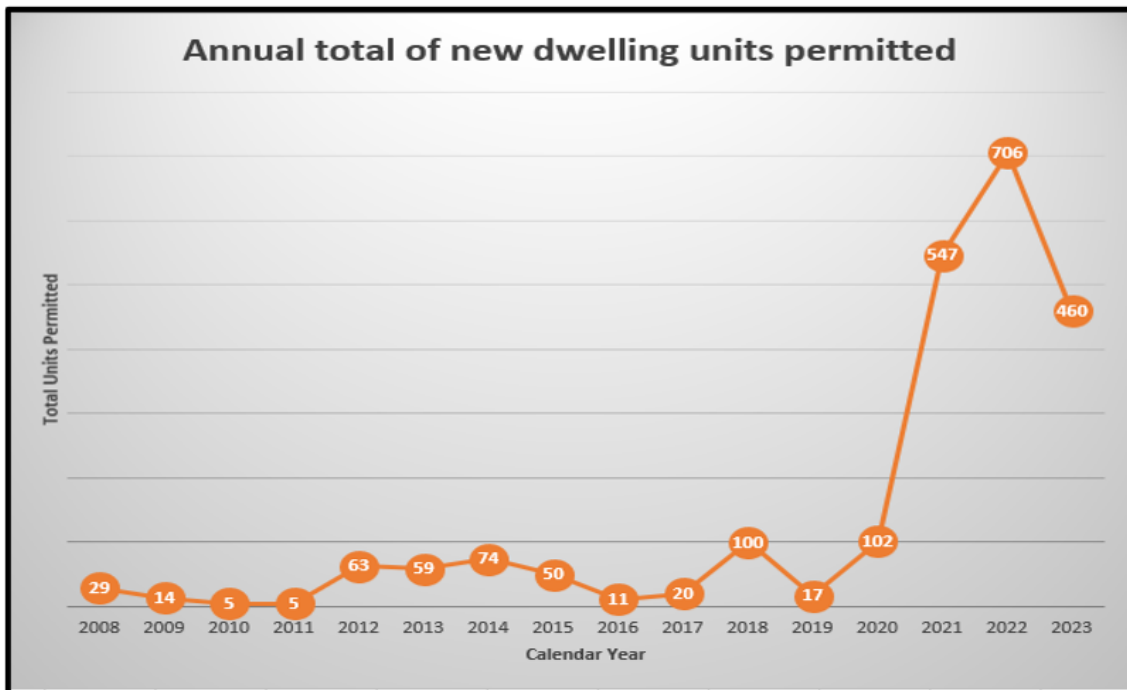
Description of FY 2024-25 proposed focus/goals

The City continues to experience development activity at historic levels. Between 2022 and 2023, the City achieved an annual growth rate of 6.5%. According to the Population Research Center (PSU), among cities with populations over 10,000, Woodburn was the fastest growing city (by large measure) in the state last year.

Percentage Population Change 2022-2023



Residential building activity at this level is expected to continue into the immediate future, however, it does appear that the supply of land available for development is becoming significantly constrained. To facilitate orderly growth, maintain employment opportunities and coordinate public facilities associated with this development is a challenge and requires strategic planning both city-wide and within the organization.



The Department anticipates working on a number of long-range planning projects and Code updates in the upcoming year to address this growth. The most important project will be the preparation and submittal of a formal amendment to the City's Urban Growth Boundary to include the Urban Reserve Area (URA). Bringing the URA into the City's UGB is a top priority for the City Council and critically important for the community. Staff is also working on a new Transportation System Subarea Plan that will address the transportation needs in the Urban Reserve Area. Additionally, the state legislature recently adopted an expansive set of new laws whose purpose is to increase housing supply

and lower housing costs. These new statewide mandates will require our local regulations to be modified consistent with those regulations. Finally, for the upcoming year, the Council has directed staff to update the city's zoning regulations to address smaller items such as food trucks, signage, and the use tables.

Performance Measures

Goal	Measures	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
Meet mandated time frames 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	4



Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Planning				
Planning				
Personnel Services	\$460,164	\$548,206	\$611,070	\$678,190
Materials & Services	\$86,376	\$131,916	\$344,600	\$298,970
Total Planning:	\$546,540	\$680,123	\$955,670	\$977,160
Total Planning:	\$546,540	\$680,123	\$955,670	\$977,160
Total Expenditures:	\$546,540	\$680,123	\$955,670	\$977,160

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-511-5811-5111	\$314,260	\$375,671	\$409,370	\$448,980
Part-Time Wages	001-511-5811-5112	\$0	\$0	\$5,220	\$0
Overtime	001-511-5811-5121	\$666	\$1,396	\$0	\$2,050
OR Workers' Benefit	001-511-5811-5211	\$76	\$82	\$100	\$100
Social Security	001-511-5811-5212	\$24,421	\$30,492	\$32,510	\$35,510
Med & Dent Ins	001-511-5811-5213	\$36,992	\$44,692	\$46,570	\$64,890
PERS - City	001-511-5811-5214.100	\$51,304	\$54,864	\$71,660	\$77,980
PERS 6%	001-511-5811-5214.600	\$19,569	\$22,881	\$24,570	\$27,060
DEFERED COMP - CITY	001-511-5811-5214.800	\$11,249	\$12,785	\$12,840	\$14,040
Long Term Disability Ins	001-511-5811-5215	\$721	\$706	\$710	\$770
Unemployment Insurance	001-511-5811-5216	\$481	\$3,217	\$5,390	\$4,510
Life Insurance	001-511-5811-5217	\$425	\$451	\$460	\$500
Paid Family Leave Insurance	001-511-5811-5218	\$0	\$969	\$1,670	\$1,800
Total Personnel Services:		\$460,164	\$548,206	\$611,070	\$678,190
Materials & Services					
Computer Supplies	001-511-5811-5315	\$0	\$545	\$1,200	\$1,200
Office Supplies	001-511-5811-5319	\$14,524	\$5,790	\$13,000	\$13,000
Fuel	001-511-5811-5323	\$75	\$69	\$300	\$300
Garage Services	001-511-5811-5409.140	\$0	\$60	\$1,000	\$1,000
Other Professional Serv	001-511-5811-5419	\$17,396	\$66,908	\$260,000	\$200,000
Telephone/Data	001-511-5811-5421	\$2,021	\$1,766	\$1,600	\$1,600
Postage	001-511-5811-5422	\$1,056	\$2,003	\$2,100	\$2,100
Advertising	001-511-5811-5424	\$374	\$700	\$1,000	\$1,000
Publication of Legal Note	001-511-5811-5425	\$900	\$2,055	\$1,500	\$1,500
IT Support	001-511-5811-5428	\$30,970	\$31,920	\$39,150	\$53,070
Other Communication Serv	001-511-5811-5429	\$0	\$0	\$300	\$300

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Meals	001-511-5811-5432	\$0	\$53	\$400	\$400
Mileage	001-511-5811-5433	\$0	\$0	\$500	\$500
Travel	001-511-5811-5439	\$3,297	\$2,649	\$4,000	\$4,000
Leases - Other	001-511-5811-5449	\$3,325	\$1,619	\$0	\$0
Auto Insurance	001-511-5811-5461	\$690	\$1,425	\$790	\$1,220
Workers' Comp	001-511-5811-5464	\$550	\$500	\$420	\$490
General Liability Insurance	001-511-5811-5465	\$7,080	\$9,360	\$10,040	\$9,990
Vehicle Repair & Maint	001-511-5811-5475	\$0	\$0	\$800	\$800
Registrations/Training	001-511-5811-5492	\$4,120	\$4,494	\$6,500	\$6,500
Total Materials & Services:		\$86,376	\$131,916	\$344,600	\$298,970
Total Expense Objects:		\$546,540	\$680,123	\$955,670	\$977,160

Engineering - 651

Curtis Stultz
Public Works Director

Description of purpose/functions of department

The Engineering Department provides comprehensive engineering and contract administration services for capital improvement projects, operations, and maintenance projects. Engineering maintains survey and mapping information; reviews and development projects for compliance with public works and engineering 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, Drinking Water, Street, Storm Water Conveyance and Wastewater (both collections and treatment). The Engineering Department is responsible for administering public contracts related to capital improvement projects, the Urban Renewal Agency and operational maintenance activities. The department also provides support for development, plan and permit review for all land use applications and building permit applications including inspection. Engineering issue right-of-way permits for both general contractors and franchise utilities, issue street tree permits, and provides general information to the public like as-builts, service lines responsibilities within the right-of-way, Marion County maps. Provides administration and administration of the contract for monthly street sweeping services.

Description of department, including number of personnel:

The Engineering Division currently has 5.5 FTE, including 1 City Engineer, 2.5 Project Engineers, 1 Engineering Technician III, and 1 Engineering Technician II.

Description of FY 2023-24 Accomplishments:

- Completed projects; I-5 Pump Station and force main, Water Tower Repainting, Well at Parr Road, West Hayes Street Improvements, 2023-2024 Street overlay improvements, elevated pedestrian crossing at Havard Drive at the intersection with Oxford Street, Emergency Sewer Main repair at Blaine Street, Phase 1 of the Storm Drainage Master Plan, TMDL update 5-year plan and one-year report, and other misc. improvements support to City Departments. Completed the civil plans for the First Street improvements & new sewer main between Harrison Street and No Name Street.
- Review and Inspections of public infrastructures for private development projects: Smith Creek Phase 3A & 4A, 9008 Parr Road Subdivision, Dove Landing Development, Woodland Crossing Apartments, Woodburn West Side Apartments, Templeton Apartments, Stacy Allison Ph1 Apartments, Specht Development, Sprague Lane Apartments, Marion Pointe Subdivision, La Morenita Tortilleria Bakery, and review civil plans for new proposed developments (Kalugin Subdivision, Boones Crossing Ph6, Mill Creek Meadows, 119 N Pacific Hwy Apartments) during and after the land use phase. Complete permit issuance and inspection for Right-of-Way and Franchise Utility permits.

Description of FY 2024-25 Goals:

- Completed projects; Storm Drainage Master Plan Ph 2, Design/Construction of Water Main replacements on various locations, Complete CIP plan for street surface improvements based on the Pavement Condition Rating, Construct street and sewer main improvements at First Street between Harrison and No Name, Design/Construction of pedestrian improvements at various location, Start the process for a new water well at the new acquired property located on the east side of I5, continue with the design of a new transmission line between the elevated tank and County Club Treatment plant, design Storm Drainage main replacements on various location.
- Continuous Projects: ADA sidewalk improvements, Annual Pavement Restoration, development review and support, construction oversite for ongoing new development for public right-of-way.
- Continue construction oversite of right of way permits for both public and franchise utilities, oversite the street tree permits, provide support to 50/50 sidewalk subside program and other divisions.

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goals
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	324	225
Private development applications reviewed	35	40	35	35

Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Engineering				
Engineering				
Personnel Services	\$152,256	\$194,721	\$272,450	\$239,790
Materials & Services	\$106,372	\$151,495	\$210,390	\$225,790
Total Engineering:	\$258,628	\$346,216	\$482,840	\$465,580
Total Engineering:	\$258,628	\$346,216	\$482,840	\$465,580
Total Expenditures:	\$258,628	\$346,216	\$482,840	\$465,580

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Personnel Services					
Regular Wages	001-651-6211-5111	\$82,187	\$114,325	\$159,040	\$134,270
Part-Time Wages	001-651-6211-5112	\$20,905	\$13,861	\$20,100	\$22,220
Overtime	001-651-6211-5121	\$92	\$404	\$0	\$0
OR Workers' Benefit	001-651-6211-5211	\$25	\$31	\$40	\$20
Social Security	001-651-6211-5212	\$7,671	\$10,305	\$13,900	\$12,230
Med & Dent Ins	001-651-6211-5213	\$17,311	\$25,957	\$29,390	\$27,930
PERS - City	001-651-6211-5214.100	\$17,451	\$21,332	\$34,990	\$29,040
PERS 6%	001-651-6211-5214.600	\$4,631	\$4,917	\$8,910	\$8,060
DEFERED COMP - CITY	001-651-6211-5214.800	\$1,552	\$1,764	\$2,650	\$3,450
Long Term Disability Ins	001-651-6211-5215	\$178	\$219	\$240	\$230
Unemployment Insurance	001-651-6211-5216	\$147	\$1,132	\$2,340	\$1,570
Life Insurance	001-651-6211-5217	\$105	\$140	\$130	\$150
Paid Family Leave Insurance	001-651-6211-5218	\$0	\$333	\$720	\$620
Total Personnel Services:		\$152,256	\$194,721	\$272,450	\$239,790
Materials & Services					
Computer Supplies	001-651-6211-5315	\$0	\$1,097	\$2,500	\$3,000
Office Supplies	001-651-6211-5319	\$805	\$1,167	\$3,000	\$3,000
Fuel	001-651-6211-5323	\$4,020	\$4,410	\$4,000	\$4,000
Clothing	001-651-6211-5324	\$96	\$0	\$2,000	\$2,500
Safety/Medical	001-651-6211-5326	\$628	\$1,349	\$1,500	\$1,500
Other Supplies	001-651-6211-5329	\$469	\$625	\$3,000	\$3,000
Garage Services	001-651-6211-5409.140	\$409	\$1,776	\$2,000	\$3,000
Engineering & Architect	001-651-6211-5411	\$945	\$19,340	\$20,000	\$20,000
HR/Other Employee Expenses	001-651-6211-5417	\$1,115	\$20	\$500	\$500
Other Professional Serv	001-651-6211-5419	\$6,163	\$17,075	\$25,000	\$25,000
Telephone/Data	001-651-6211-5421	\$5,257	\$6,397	\$5,800	\$6,300
Postage	001-651-6211-5422	\$236	\$12	\$500	\$500
Advertising	001-651-6211-5424	\$728	\$549	\$500	\$1,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
IT Support	001-651-6211-5428	\$44,200	\$45,780	\$55,460	\$62,370
Travel	001-651-6211-5439	\$0	\$2,019	\$4,000	\$4,000
Software Licenses	001-651-6211-5446	\$2,589	\$7,911	\$12,000	\$12,000
Natural Gas	001-651-6211-5451	\$2,656	\$3,484	\$3,100	\$3,300
Electricity	001-651-6211-5453	\$3,268	\$4,451	\$5,500	\$6,350
Auto Insurance	001-651-6211-5461	\$1,250	\$1,440	\$1,230	\$2,250
Property/Earthquake Insurance	001-651-6211-5463	\$1,930	\$2,200	\$2,180	\$3,020
Workers' Comp	001-651-6211-5464	\$8,390	\$7,370	\$7,090	\$7,850
General Liability Insurance	001-651-6211-5465	\$8,750	\$12,400	\$10,730	\$12,550
Equipment Repair & Maint	001-651-6211-5471	\$0	\$35	\$1,000	\$1,000
Buildings Repairs & Maint	001-651-6211-5472	\$783	\$3,204	\$16,000	\$16,000
Vehicle Repair & Maint	001-651-6211-5475	\$3,850	\$2,098	\$3,100	\$3,100
Registrations/Training	001-651-6211-5492	\$2,727	\$4,145	\$16,000	\$16,000
Printing/Binding	001-651-6211-5493	\$1,532	\$0	\$500	\$500
Filing/Recording	001-651-6211-5496	\$1,939	\$0	\$700	\$700
Permits/Fees	001-651-6211-5498	\$1,638	\$1,142	\$1,500	\$1,500
Total Materials & Services:		\$106,372	\$151,495	\$210,390	\$225,790
Total Expense Objects:		\$258,628	\$346,216	\$482,840	\$465,580

Contingency/Ending Fund Balance - 901

Tony Turley
Finance Director

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 an additional reserve category from one-time budget savings called the Shortfall Management Reserve (SMR). The SMR is intended to subsidize future shortfalls estimated in the Five-Year Forecast.

Budget Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects					
Contingencies and Unappropriated Balances					
Contingency	001-901-9971-5921	\$0	\$0	\$4,989,980	\$5,410,010
Reserve - SMR	001-901-9971-5981.012	\$0	\$0	\$5,687,180	\$6,493,730
Reserve - Cascade Dr. Maintenance	001-901-9971-5981.014	\$0	\$0	\$0	\$0
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$10,677,160	\$11,903,740
Total Expense Objects:		\$0	\$0	\$10,677,160	\$11,903,740

FUND SUMMARIES

Special Revenue Funds

- Transit Fund
- Building Inspection Fund
- Asset Forfeiture Fund
- National Opioid Settlement Fund
- American Rescue Plan Fund
- Housing Rehabilitation Fund
- Street Fund
- Special Assessment Fund
- Lavelle Black Trust Fund

Revenue Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Transit Fund				
Intergovernmental	\$602,847	\$1,732,889	\$1,770,800	\$3,321,060
Charges for Goods and Services	\$0	\$24	\$0	\$0
Miscellaneous Revenue	\$7,492	\$19,893	\$10,000	\$317,000
Transfers In	\$189,010	\$215,000	\$227,000	\$336,000
Fund Balance	\$441,449	\$476,995	\$713,500	\$916,000
Total Transit Fund:	\$1,240,798	\$2,444,801	\$2,721,300	\$4,890,060
Building Inspection Fund				
Licenses and Permits	\$8,938,603	\$2,043,119	\$2,361,380	\$1,540,000
Intergovernmental	\$1,625,523	\$787,716	\$1,361,000	\$1,091,000
Miscellaneous Revenue	\$5,925	\$167,255	\$61,000	\$251,000
Fund Balance	\$1,446,429	\$6,466,846	\$7,474,300	\$8,536,540
Total Building Inspection Fund:	\$12,016,480	\$9,464,937	\$11,257,680	\$11,418,540
Asset Forfeiture				
Miscellaneous Revenue	\$33	\$2,845	\$250	\$2,700
Fund Balance	\$30,534	\$30,600	\$16,350	\$29,630
Total Asset Forfeiture:	\$30,567	\$33,445	\$16,600	\$32,330
National Opioid Settlement Fund				
Miscellaneous Revenue	\$0	\$0	\$0	\$30,000
Transfers In	\$0	\$0	\$0	\$200,000
Total National Opioid Settlement Fund:	\$0	\$0	\$0	\$230,000
American Rescue Plan Fund				
Intergovernmental	\$2,917,813	\$2,917,813	\$0	\$0
Miscellaneous Revenue	\$4,359	\$83,728	\$30,000	\$0
Fund Balance	\$0	\$1,742,954	\$2,220,390	\$1,917,660
Total American Rescue Plan Fund:	\$2,922,171	\$4,744,495	\$2,250,390	\$1,917,660
Housing Rehab Fund				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Miscellaneous Revenue	\$42	\$701	\$400	\$1,300
Other Financing Sources	\$7,497	\$0	\$10,000	\$8,000
Fund Balance	\$25,980	\$30,490	\$27,890	\$45,790
Total Housing Rehab Fund:	\$33,519	\$31,191	\$38,290	\$55,090
Street Fund				
Taxes	\$107,598	\$118,032	\$110,000	\$110,000
Franchise Fees	\$391,088	\$465,335	\$420,000	\$508,000
Licenses and Permits	\$369	\$67	\$400	\$100
Intergovernmental	\$2,067,950	\$2,073,000	\$2,075,000	\$2,380,000
Miscellaneous Revenue	\$49,532	\$197,664	\$100,500	\$175,500
Transfers In	\$90,000	\$90,000	\$90,000	\$150,000
Fund Balance	\$0	\$6,134,288	\$4,369,310	\$6,909,170
Total Street Fund:	\$2,706,536	\$9,078,385	\$7,165,210	\$10,232,770
Special Assessment Fund				
Miscellaneous Revenue	\$2,474	\$3,330	\$2,300	\$3,100
Fund Balance	\$34,955	\$37,429	\$39,960	\$44,670
Total Special Assessment Fund:	\$37,429	\$40,759	\$42,260	\$47,770
Lavelle Black Trust Fund				
Miscellaneous Revenue	\$72	\$800	\$500	\$1,000
Fund Balance	\$33,311	\$33,270	\$32,690	\$35,820
Total Lavelle Black Trust Fund:	\$33,383	\$34,070	\$33,190	\$36,820
Total:	\$19,020,883	\$25,872,082	\$23,524,920	\$28,861,040

Expenditure Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Transit Fund				
Personnel Services	\$548,491	\$701,065	\$963,780	\$1,106,590
Materials & Services	\$208,511	\$404,914	\$259,260	\$288,960
Capital Outlay	\$0	\$416,617	\$718,000	\$2,624,940
Transfers Out	\$6,800	\$8,800	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$780,260	\$869,570
Total Transit Fund:	\$763,802	\$1,531,395	\$2,721,300	\$4,890,060
Building Inspection Fund				
Personnel Services	\$663,462	\$831,062	\$1,019,290	\$989,810
Materials & Services	\$4,878,402	\$1,320,064	\$1,720,070	\$1,364,970
Capital Outlay	\$0	\$33,537	\$340,000	\$0
Transfers Out	\$7,770	\$8,840	\$0	\$370,000
Contingencies and Unappropriated Balances	\$0	\$0	\$8,178,320	\$8,693,760
Total Building Inspection Fund:	\$5,549,634	\$2,193,504	\$11,257,680	\$11,418,540

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Asset Forfeiture				
Materials & Services	\$0	\$0	\$16,600	\$32,330
Total Asset Forfeiture:	\$0	\$0	\$16,600	\$32,330
National Opioid Settlement Fund				
Materials & Services	\$0	\$0	\$0	\$230,000
Total National Opioid Settlement Fund:	\$0	\$0	\$0	\$230,000
American Rescue Plan Fund				
Materials & Services	\$122,648	\$1,525,911	\$281,220	\$240,500
Transfers Out	\$1,056,570	\$474,710	\$1,254,250	\$1,677,160
Contingencies and Unappropriated Balances	\$0	\$0	\$714,920	\$0
Total American Rescue Plan Fund:	\$1,179,218	\$2,000,621	\$2,250,390	\$1,917,660
Housing Rehab Fund				
Personnel Services	\$2,752	\$2,898	\$3,130	\$3,240
Materials & Services	\$276	\$0	\$35,160	\$51,850
Total Housing Rehab Fund:	\$3,028	\$2,898	\$38,290	\$55,090
Street Fund				
Personnel Services	\$948,241	\$1,210,425	\$1,308,380	\$1,379,310
Materials & Services	\$679,899	\$1,289,980	\$1,463,560	\$2,206,340
Capital Outlay	\$0	\$0	\$157,500	\$280,000
Transfers Out	\$60,820	\$2,032,760	\$60,000	\$2,067,000
Contingencies and Unappropriated Balances	\$0	\$0	\$4,175,770	\$4,300,120
Total Street Fund:	\$1,688,960	\$4,533,165	\$7,165,210	\$10,232,770
Special Assessment Fund				
Materials & Services	\$0	\$0	\$2,300	\$2,500
Contingencies and Unappropriated Balances	\$0	\$0	\$39,960	\$45,270
Total Special Assessment Fund:	\$0	\$0	\$42,260	\$47,770
Lavelle Black Trust Fund				
Materials & Services	\$113	\$0	\$7,500	\$7,500
Contingencies and Unappropriated Balances	\$0	\$0	\$25,690	\$29,320
Total Lavelle Black Trust Fund:	\$113	\$0	\$33,190	\$36,820
Total:	\$9,184,755	\$10,261,584	\$23,524,920	\$28,861,040

Budget Narrative

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 13.3 FTE, consisting of a full-time Transit Manager, 1 full-time Lead Dispatcher, 3 full-time Drivers/Dispatchers, 17 part-time Drivers/Dispatchers (8.5 FTE) and a Vehicle Custodian. One (1) Management Analyst and 1 Utility Worker II are shared with other departments.

Description of FY 2023-24 Accomplishments

- Updated the City's 2010 Transit Development Plan and included a community needs assessment
- Continued to provide fareless rides supported with grant funding
- Added new signage to existing bus shelters
- Replaced older vehicles in the fleet with new ones, including a 32-passenger bus, two cut-a-ways used for Dial-A-Ride, and minivan used for out-of-town medical transportation

Description of FY 2024-25 Proposed Focus/Goals

- Continue to secure external funding to support WTS' vehicle replacements and operations
- Continue to provide fareless WTS rides
- Develop new route to serve workers in Woodburn's industrial areas, west of I-5
- Add bus shelters to new housing developments for a convenient transportation option
- Purchase WTS' first electric bus and add charging station infrastructure

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Passengers, Fixed Route (weekday)	0	13,878	15,000	16,000
Passengers, Dial-a-Ride (weekday)	5,043	7,862	8,500	9,500
Passengers, Medical Out-of-Town	590	1,974	2,200	3,000
Passengers, Express Route	14,627	15,515	18,000	19,000
Passengers, Weekend Fixed	2,865	5,878	6,000	7,000
Passengers, Weekend Dial-a-Ride	632	1,295	1,400	1,500

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Transit Fund				
Intergovernmental	\$602,847	\$1,732,889	\$1,770,800	\$3,321,060
Charges for Goods and Services	\$0	\$24	\$0	\$0
Miscellaneous Revenue	\$7,492	\$19,893	\$10,000	\$317,000
Transfers In	\$189,010	\$215,000	\$227,000	\$336,000
Fund Balance	\$441,449	\$476,995	\$713,500	\$916,000
Total Transit Fund:	\$1,240,798	\$2,444,801	\$2,721,300	\$4,890,060

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$548,491	\$701,065	\$963,780	\$1,106,590
Materials & Services	\$208,511	\$404,914	\$259,260	\$288,960
Capital Outlay	\$0	\$416,617	\$718,000	\$2,624,940
Transfers Out	\$6,800	\$8,800	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$780,260	\$869,570
Total Expense Objects:	\$763,802	\$1,531,395	\$2,721,300	\$4,890,060

Revenue Sources and Other Discussion

Transfers In is a transfer of \$150,000 from the General Fund, which is an annual subsidy, and a transfer of \$186,000 from the American Rescue Plan Fund.

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 2024-25.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Intergovernmental					
Federal Grants	110-000-3332	\$60,899	\$253,987	\$272,000	\$1,824,150
5310 Discretionary Ops	110-000-3333.601	\$8,294	\$85,025	\$70,300	\$72,440
5311 Formula Operation	110-000-3333.603	\$20,834	\$500,488	\$167,500	\$167,500
Veh Prev Maint	110-000-3333.605	\$7,106	\$69,255	\$37,000	\$40,650
State Grants	110-000-3341	\$42,103	\$138,010	\$125,000	\$423,670
STF Formula	110-000-3341.601	\$217,000	\$217,000	\$0	\$0
Statewide Transit	110-000-3345	\$246,611	\$469,124	\$1,099,000	\$792,650
Total Intergovernmental:		\$602,847	\$1,732,889	\$1,770,800	\$3,321,060
Charges for Goods and Services					
Dial a Ride Daily	110-000-3445	\$0	\$24	\$0	\$0
Total Charges for Goods and Services:		\$0	\$24	\$0	\$0
Miscellaneous Revenue					
Interest from Investments	110-000-3611	\$2,335	\$10,244	\$4,000	\$11,000
Change in Fair Value of Investments	110-000-3617	-\$1,674	\$386	\$0	\$0
Donations-Transit	110-000-3676	\$6,017	\$9,327	\$6,000	\$6,000
Sale of Surplus Property	110-000-3691	\$725	\$0	\$0	\$0
Gain/Loss on Sale	110-000-3694	\$0	-\$64	\$0	\$0
Other Miscellaneous Income	110-000-3699	\$90	\$0	\$0	\$300,000
Total Miscellaneous Revenue:		\$7,492	\$19,893	\$10,000	\$317,000
Transfers In					
Transfer From General Fund	110-000-3971.001	\$150,000	\$150,000	\$100,000	\$150,000
Transfer from American Rescue Plan Fund	110-000-3971.136	\$39,010	\$65,000	\$127,000	\$186,000
Total Transfers In:		\$189,010	\$215,000	\$227,000	\$336,000
Fund Balance					
Beginning Fund Balance	110-000-3081	\$441,449	\$476,995	\$713,500	\$916,000
Total Fund Balance:		\$441,449	\$476,995	\$713,500	\$916,000
Total Revenue Source:		\$1,240,798	\$2,444,801	\$2,721,300	\$4,890,060

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Transit					
Fixed Route Transit					
Personnel Services					
Regular Wages	110-671-4711-5111	\$237,470	\$357,646	\$265,670	\$342,570
Part-Time Wages	110-671-4711-5112	\$159,136	\$153,336	\$222,880	\$207,060
Overtime	110-671-4711-5121	\$1,851	\$4,579	\$0	\$0
OR Workers' Benefit	110-671-4711-5211	\$187	\$230	\$210	\$210
Social Security	110-671-4711-5212	\$30,071	\$43,343	\$37,580	\$42,300
Med & Dent Ins	110-671-4711-5213	\$41,616	\$57,329	\$42,730	\$96,830
PERS - City	110-671-4711-5214.100	\$57,115	\$67,347	\$76,350	\$95,310
PERS 6%	110-671-4711-5214.600	\$13,425	\$2,544	\$12,890	\$20,550
DEFERED COMP - CITY	110-671-4711-5214.800	\$6,161	\$7,498	\$5,310	\$6,790
Long Term Disability Ins	110-671-4711-5215	\$542	\$630	\$460	\$590
Unemployment Insurance	110-671-4711-5216	\$599	\$4,812	\$6,330	\$5,490
Life Insurance	110-671-4711-5217	\$318	\$407	\$270	\$370
Paid Family Leave Insurance	110-671-4711-5218	\$0	\$1,363	\$2,000	\$2,200
Total Personnel Services:		\$548,491	\$701,065	\$672,680	\$820,270
Materials & Services					
Office Supplies	110-671-4711-5319	\$851	\$1,174	\$750	\$750
Fuel	110-671-4711-5323	\$43,338	\$56,855	\$27,000	\$63,000
Clothing	110-671-4711-5324	\$2,051	\$479	\$600	\$350
Safety/Medical	110-671-4711-5326	\$1,056	\$132	\$750	\$350
Other Supplies	110-671-4711-5329	\$304	\$97	\$1,000	\$0
Tires/Parts	110-671-4711-5337	\$0	\$0	\$500	\$1,100
Garage Services	110-671-4711-5409.140	\$6,787	\$18,938	\$8,500	\$3,000
Accounting/Auditing	110-671-4711-5414	\$485	\$626	\$350	\$1,095
HR/Other Employee Expenses	110-671-4711-5417	\$0	\$20	\$250	\$250
Other Professional Serv	110-671-4711-5419	\$4,844	\$164,637	\$1,000	\$800
Telephone/Data	110-671-4711-5421	\$5,686	\$5,919	\$2,650	\$3,700
Postage	110-671-4711-5422	\$23	\$47	\$50	\$50
Advertising	110-671-4711-5424	\$369	\$39	\$500	\$250
IT Support	110-671-4711-5428	\$25,200	\$26,040	\$16,430	\$20,840
Meals	110-671-4711-5432	\$0	\$34	\$250	\$250
Mileage	110-671-4711-5433	\$3,981	\$3,922	\$1,000	\$250
Travel	110-671-4711-5439	\$0	\$0	\$500	\$500
Software Licenses	110-671-4711-5446	\$6,125	\$7,980	\$3,500	\$3,500
Internal Rent	110-671-4711-5448	\$7,010	\$7,870	\$4,430	\$3,910
Natural Gas	110-671-4711-5451	\$1,471	\$1,625	\$1,450	\$1,450
Electricity	110-671-4711-5453	\$2,202	\$3,336	\$1,750	\$6,680
Auto Insurance	110-671-4711-5461	\$20,980	\$24,030	\$9,560	\$17,550
Property/Earthquake Insurance	110-671-4711-5463	\$810	\$1,190	\$1,180	\$820

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Workers' Comp	110-671-4711-5464	\$20,380	\$15,070	\$8,790	\$9,200
General Liability Insurance	110-671-4711-5465	\$7,490	\$8,460	\$5,340	\$5,920
Equipment Repair & Maint	110-671-4711-5471	\$290	\$1,453	\$750	\$250
Buildings Repairs & Maint	110-671-4711-5472	\$1,060	\$60	\$500	\$500
Vehicle Repair & Maint	110-671-4711-5475	\$43,197	\$49,773	\$26,000	\$26,000
Accident Repair	110-671-4711-5480	\$0	\$0	\$250	\$250
Dues & Subscriptions	110-671-4711-5491	\$631	\$690	\$500	\$350
Registrations/Training	110-671-4711-5492	\$0	\$2,792	\$2,250	\$2,000
Printing/Binding	110-671-4711-5493	\$1,036	\$1,133	\$400	\$200
Banking Fees & Charges	110-671-4711-5500	\$853	\$495	\$0	\$0
Total Materials & Services:		\$208,511	\$404,914	\$128,730	\$175,115
Capital Outlay					
Passenger Vehicles	110-671-4711-5642	\$0	\$416,617	\$340,000	\$2,522,940
Other Equipment	110-671-4711-5649	\$0	\$0	\$20,000	\$20,000
Total Capital Outlay:		\$0	\$416,617	\$360,000	\$2,542,940
Total Fixed Route Transit:		\$757,002	\$1,522,595	\$1,161,410	\$3,538,325
Dial-A-Ride					
Personnel Services					
Regular Wages	110-671-4712-5111	\$0	\$0	\$87,010	\$106,390
Part-Time Wages	110-671-4712-5112	\$0	\$0	\$128,540	\$86,090
OR Workers' Benefit	110-671-4712-5211	\$0	\$0	\$100	\$80
Social Security	110-671-4712-5212	\$0	\$0	\$16,600	\$14,960
Med & Dent Ins	110-671-4712-5213	\$0	\$0	\$17,670	\$32,610
PERS - City	110-671-4712-5214.100	\$0	\$0	\$30,130	\$33,940
PERS 6%	110-671-4712-5214.600	\$0	\$0	\$5,220	\$6,390
DEFERED COMP - CITY	110-671-4712-5214.800	\$0	\$0	\$1,910	\$2,840
Long Term Disability Ins	110-671-4712-5215	\$0	\$0	\$160	\$190
Unemployment Insurance	110-671-4712-5216	\$0	\$0	\$2,800	\$1,940
Life Insurance	110-671-4712-5217	\$0	\$0	\$100	\$130
Paid Family Leave Insurance	110-671-4712-5218	\$0	\$0	\$860	\$760
Total Personnel Services:		\$0	\$0	\$291,100	\$286,320
Materials & Services					
Office Supplies	110-671-4712-5319	\$0	\$0	\$750	\$1,000
Fuel	110-671-4712-5323	\$0	\$0	\$27,000	\$18,000
Clothing	110-671-4712-5324	\$0	\$0	\$600	\$600
Safety/Medical	110-671-4712-5326	\$0	\$0	\$750	\$750
Other Supplies	110-671-4712-5329	\$0	\$0	\$1,000	\$1,000
Tires/Parts	110-671-4712-5337	\$0	\$0	\$500	\$500
Garage Services	110-671-4712-5409.140	\$0	\$0	\$8,500	\$3,000
Accounting/Auditing	110-671-4712-5414	\$0	\$0	\$350	\$1,095
HR/Other Employee Expenses	110-671-4712-5417	\$0	\$0	\$250	\$250

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Other Professional Serv	110-671-4712-5419	\$0	\$0	\$1,000	\$500
Telephone/Data	110-671-4712-5421	\$0	\$0	\$2,650	\$3,700
Postage	110-671-4712-5422	\$0	\$0	\$50	\$50
Advertising	110-671-4712-5424	\$0	\$0	\$500	\$250
IT Support	110-671-4712-5428	\$0	\$0	\$16,420	\$20,830
Meals	110-671-4712-5432	\$0	\$0	\$250	\$250
Mileage	110-671-4712-5433	\$0	\$0	\$5,000	\$1,500
Travel	110-671-4712-5439	\$0	\$0	\$500	\$1,500
Software Licenses	110-671-4712-5446	\$0	\$0	\$3,500	\$6,630
Internal Rent	110-671-4712-5448	\$0	\$0	\$4,430	\$3,910
Natural Gas	110-671-4712-5451	\$0	\$0	\$1,450	\$1,450
Electricity	110-671-4712-5453	\$0	\$0	\$1,750	\$2,170
Auto Insurance	110-671-4712-5461	\$0	\$0	\$9,560	\$17,540
Property/Earthquake Insurance	110-671-4712-5463	\$0	\$0	\$0	\$820
Workers' Comp	110-671-4712-5464	\$0	\$0	\$8,780	\$9,190
General Liability Insurance	110-671-4712-5465	\$0	\$0	\$5,340	\$5,910
Equipment Repair & Maint	110-671-4712-5471	\$0	\$0	\$750	\$750
Buildings Repairs & Maint	110-671-4712-5472	\$0	\$0	\$500	\$500
Vehicle Repair & Maint	110-671-4712-5475	\$0	\$0	\$26,000	\$8,000
Accident Repair	110-671-4712-5480	\$0	\$0	\$250	\$250
Dues & Subscriptions	110-671-4712-5491	\$0	\$0	\$500	\$500
Registrations/Training	110-671-4712-5492	\$0	\$0	\$1,250	\$1,250
Printing/Binding	110-671-4712-5493	\$0	\$0	\$400	\$200
Total Materials & Services:		\$0	\$0	\$130,530	\$113,845
Capital Outlay					
Passenger Vehicles	110-671-4712-5642	\$0	\$0	\$358,000	\$82,000
Total Capital Outlay:		\$0	\$0	\$358,000	\$82,000
Total Dial-A-Ride:		\$0	\$0	\$779,630	\$482,165
Operating Transfer Out					
Transfers Out					
Transfer to Reserve for PERS	110-671-9711-5811.693	\$6,800	\$8,800	\$0	\$0
Total Transfers Out:		\$6,800	\$8,800	\$0	\$0
Total Operating Transfer Out:		\$6,800	\$8,800	\$0	\$0
Total Transit:		\$763,802	\$1,531,395	\$1,941,040	\$4,020,490
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	110-901-9971-5921	\$0	\$0	\$780,260	\$869,570
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$780,260	\$869,570
Total Ending Fund Balance:		\$0	\$0	\$780,260	\$869,570
Total Expenditures:		\$763,802	\$1,531,395	\$2,721,300	\$4,890,060

Budget Narrative

Major Functions Provided by the Building Department:

The Building Department, as part of the Community Development Department, provides permitting, plan review and inspection services to the Woodburn Community. Building Department staff partner with 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 Division. 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.

Department and Personnel:

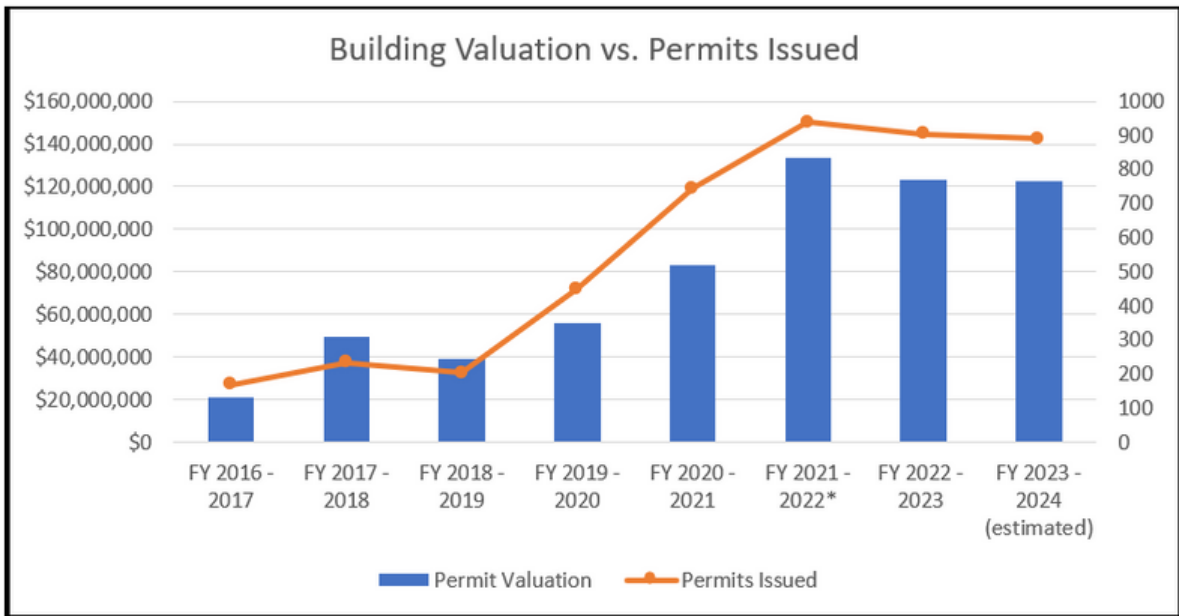
The Building Department currently consists of a Building Official, 3.0 Building Inspector/Plans Examiner (I, II, and III) positions, 1.0 Permit Technician II, a 0.5 Plans Examiner, and a 0.5 administrative position for a total of 6 FTE. A part-time archivist position was added to archive completed building permits and plans. The Building Department continues to experience record growth with increased commercial and industrial projects last year, continued multi-family growth, with steady single-family permit activity in 2023, for continuous workload in building permit activity. Current staff continue to provide uninterrupted building development services during this time of elevated building activity.

2023-24 Accomplishments:

- New construction activity consisted of permits issued for a couple new commercial buildings (La Morenita Tortilla Factory and AWARE Food Bank), 2 large industrial additions to the Do It Best and Townsend Farms buildings, 2 new fast-food restaurants, and the automation permit for the Amazon building. Approximately 400 new multi-family units (Sprague, Woodburn Place West, Hardcastle, and Stacy Allison), and 100 new single-family dwellings.
- Continue coordination with Clair Company, Inc. for on-going plan review services of the 3.8 million square foot Amazon, e-distribution facility. Many revisions were reviewed to accommodate Amazons mezzanine changes as well as the conveyor equipment installation.
- The Building Department partnered with the Woodburn Library in recognition of Building Safety Month. The Building Department introduced a few building staff and presented about building safety on construction sites. Staff also assisted the library patrons and volunteers with a fun cardboard building project and issued replica certificates of occupancy and stickers for their creative building projects. The Building Department also held a virtual 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 national building safety month.
- Working with DECA, Inc. and other City staff to coordinate a new design and construction of the City Hall basement to support the growth of the City's Building and Administrative Departments. The planning and design phase of the project started in October 2023, with an estimated date of completion in September of 2024.
- Adoption of the new 2023 Oregon Residential Specialty Code (ORSC) by the mandatory State adoption date of April 1, 2024.
- Provide continuing education and training for all building inspection and plan review staff, who are state-certified in the Oregon Residential Specialty Code.
- Initial demonstration and review of the DigiPlan, digital plan review, software to integrate with the current permitting system. Signed contract with Trupoint Solutions for the scheduled digital plan review integration.

Goals:

- Successfully maintain and manage the continued 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 steady while continuing to see increased inspection numbers for the permits issued.
- Provide continuing education and training to keep permitting, inspection, and plan review staff up to date on required certifications as well as industry changes.
- Continue with the Remodel of the City Hall Basement to better accommodate building inspection/plan review staff.
- Continue with the implementation process for on-line, paperless plan review, that integrates with the current permitting system, and provide digital plan review training for staff.



*Project Amazon (\$470,967,470 valuation/ 4 permits) is **not** included in FY 2021-2022, to appropriately show the building valuation to permit issued trend.

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Building Inspection Fund				
Licenses and Permits	\$8,938,603	\$2,043,119	\$2,361,380	\$1,540,000
Intergovernmental	\$1,625,523	\$787,716	\$1,361,000	\$1,091,000
Miscellaneous Revenue	\$5,925	\$167,255	\$61,000	\$251,000
Fund Balance	\$1,446,429	\$6,466,846	\$7,474,300	\$8,536,540
Total Building Inspection Fund:	\$12,016,480	\$9,464,937	\$11,257,680	\$11,418,540

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$663,462	\$831,062	\$1,019,290	\$989,810
Materials & Services	\$4,878,402	\$1,320,064	\$1,720,070	\$1,364,970
Capital Outlay	\$0	\$33,537	\$340,000	\$0
Transfers Out	\$7,770	\$8,840	\$0	\$370,000
Contingencies and Unappropriated Balances	\$0	\$0	\$8,178,320	\$8,693,760
Total Expense Objects:	\$5,549,634	\$2,193,504	\$11,257,680	\$11,418,540

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Licenses and Permits					
Building Permits	123-000-3221.101	\$3,221,101	\$696,952	\$816,200	\$570,000
Mechanical Permits	123-000-3221.102	\$175,273	\$114,936	\$60,000	\$80,000
Plan Check Fees	123-000-3221.105	\$3,577,840	\$878,475	\$967,240	\$600,000
Fire Check Fees	123-000-3221.106	\$1,829,288	\$278,408	\$445,940	\$225,000
M.C. Admin Fee	123-000-3221.108	\$342	\$0	\$0	\$0
Plan Check–Mechanical	123-000-3221.109	\$83,228	\$44,860	\$30,000	\$33,000
CET Administrative Fee	123-000-3221.110	\$50,632	\$28,738	\$40,000	\$30,000
Demo Permits	123-000-3221.111	\$900	\$750	\$2,000	\$2,000
Total Licenses and Permits:		\$8,938,603	\$2,043,119	\$2,361,380	\$1,540,000
Intergovernmental					
Construction Excise Tax	123-000-3891	\$1,217,510	\$690,042	\$1,200,000	\$1,000,000
State Surcharge	123-000-3891.159	\$408,013	\$97,674	\$160,000	\$90,000
State Manufactured Home Fee	123-000-3891.259	\$0	\$0	\$1,000	\$1,000
Total Intergovernmental:		\$1,625,523	\$787,716	\$1,361,000	\$1,091,000
Miscellaneous Revenue					
Interest from Investments	123-000-3611	\$36,017	\$166,883	\$60,000	\$250,000
Change in Fair Value of Investments	123-000-3617	-\$30,603	-\$771	\$0	\$0
Other Miscellaneous Income	123-000-3699	\$511	\$1,143	\$1,000	\$1,000
Total Miscellaneous Revenue:		\$5,925	\$167,255	\$61,000	\$251,000
Fund Balance					
Beginning Fund Balance	123-000-3081	\$1,446,429	\$6,466,846	\$7,474,300	\$8,536,540
Total Fund Balance:		\$1,446,429	\$6,466,846	\$7,474,300	\$8,536,540
Total Revenue Source:		\$12,016,480	\$9,464,937	\$11,257,680	\$11,418,540

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Building					
Personnel Services					
Regular Wages	123-521-2241-5111	\$427,125	\$527,772	\$626,370	\$616,100
Part-Time Wages	123-521-2241-5112	\$7,101	\$21,669	\$37,390	\$33,650
Overtime	123-521-2241-5121	\$5,902	\$3,539	\$0	\$5,030
OR Workers' Benefit	123-521-2241-5211	\$109	\$136	\$160	\$140
Social Security	123-521-2241-5212	\$32,536	\$43,061	\$51,410	\$50,790
Med & Dent Ins	123-521-2241-5213	\$89,199	\$101,056	\$130,200	\$113,420
PERS - City	123-521-2241-5214.100	\$66,016	\$83,082	\$113,550	\$112,240
PERS 6%	123-521-2241-5214.600	\$24,589	\$33,370	\$37,580	\$37,260
DEFERED COMP - CITY	123-521-2241-5214.800	\$8,657	\$9,562	\$9,770	\$10,550
Long Term Disability Ins	123-521-2241-5215	\$1,007	\$1,006	\$970	\$930
Unemployment Insurance	123-521-2241-5216	\$619	\$4,783	\$8,620	\$6,540
Life Insurance	123-521-2241-5217	\$603	\$648	\$620	\$570
Paid Family Leave Insurance	123-521-2241-5218	\$0	\$1,377	\$2,650	\$2,590
Total Personnel Services:		\$663,462	\$831,062	\$1,019,290	\$989,810
Materials & Services					
Computer Supplies	123-521-2241-5315	\$0	\$2,223	\$5,000	\$15,000
Office Supplies	123-521-2241-5319	\$20,946	\$13,081	\$15,000	\$15,000
Fuel	123-521-2241-5323	\$2,779	\$3,640	\$5,000	\$5,000
Garage Services	123-521-2241-5409.140	\$474	\$664	\$1,250	\$1,250
Accounting/Auditing	123-521-2241-5414	\$1,455	\$1,879	\$1,800	\$2,930
Other Professional Serv	123-521-2241-5419	\$3,074,474	\$54,724	\$200,000	\$100,000
Telephone/Data	123-521-2241-5421	\$4,926	\$4,306	\$5,000	\$5,000
Postage	123-521-2241-5422	\$15	\$17	\$50	\$50
IT Support	123-521-2241-5428	\$29,290	\$31,500	\$42,300	\$46,620
Mileage	123-521-2241-5433	\$0	\$5	\$0	\$0
Travel	123-521-2241-5439	\$0	\$1,117	\$1,700	\$1,700
Internal Rent	123-521-2241-5448	\$8,780	\$7,940	\$9,430	\$9,240
Auto Insurance	123-521-2241-5461	\$1,920	\$1,690	\$1,870	\$2,960
Workers' Comp	123-521-2241-5464	\$6,710	\$5,810	\$4,850	\$5,430
General Liability Insurance	123-521-2241-5465	\$6,360	\$6,930	\$8,670	\$10,590
Vehicle Repair & Maint	123-521-2241-5475	\$337	\$299	\$1,050	\$1,050
Refunds	123-521-2241-5490	\$0	\$0	\$5,000	\$5,000
Dues & Subscriptions	123-521-2241-5491	\$1,728	\$1,325	\$2,000	\$15,000
Registrations/Training	123-521-2241-5492	\$2,440	\$4,945	\$10,000	\$10,000
St Mfg Fee	123-521-2241-5498.259	\$0	\$0	\$500	\$500
State Surc	123-521-2241-5498.359	\$346,917	\$156,707	\$160,000	\$90,000
Construction Excise Tax	123-521-2241-5498.459	\$1,246,765	\$941,137	\$1,200,000	\$1,000,000
Banking Fees & Charges	123-521-2241-5500	\$122,087	\$80,125	\$38,950	\$22,000
Interest for CET	123-521-2241-5729	\$0	\$0	\$650	\$650

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Materials & Services:		\$4,878,402	\$1,320,064	\$1,720,070	\$1,364,970
Capital Outlay					
Other Improvements	123-521-2241-5639	\$0	\$4,715	\$300,000	\$0
Passenger Vehicles	123-521-2241-5642	\$0	\$28,822	\$40,000	\$0
Total Capital Outlay:		\$0	\$33,537	\$340,000	\$0
Transfers Out					
Transfer to General Cap Const Fund	123-521-9711-5811.358	\$0	\$0	\$0	\$370,000
Transfer to Reserve for PERS	123-521-9711-5811.693	\$7,770	\$8,840	\$0	\$0
Total Transfers Out:		\$7,770	\$8,840	\$0	\$370,000
Total Building:		\$5,549,634	\$2,193,504	\$3,079,360	\$2,724,780
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	123-901-9971-5921	\$0	\$0	\$8,178,320	\$8,693,760
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$8,178,320	\$8,693,760
Total Ending Fund Balance:		\$0	\$0	\$8,178,320	\$8,693,760
Total Expenditures:		\$5,549,634	\$2,193,504	\$11,257,680	\$11,418,540

Budget Narrative

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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	132-000-3611	\$104	\$388	\$250	\$900
Change in Fair Value of Investments	132-000-3617	-\$71	-\$3	\$0	\$0
Confiscated Cash	132-000-3692	\$0	\$31	\$0	\$0
Sale of Confiscated Prop	132-000-3693	\$0	\$2,429	\$0	\$1,800
Total Miscellaneous Revenue:		\$33	\$2,845	\$250	\$2,700
Fund Balance					
Beginning Fund Balance	132-000-3081	\$15,267	\$15,300	\$16,350	\$29,630
Beginning Fund Balance	132-3081	\$15,267	\$15,300	\$0	\$0
Total Fund Balance:		\$30,534	\$30,600	\$16,350	\$29,630
Total Revenue Source:		\$30,567	\$33,445	\$16,600	\$32,330

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Police				
Detectives				
Materials & Services				
Other Supplies	132-211-2131-5329	\$0	\$16,600	\$32,330
Total Materials & Services:		\$0	\$16,600	\$32,330
Total Detectives:		\$0	\$16,600	\$32,330
Total Police:		\$0	\$16,600	\$32,330
Total Expenditures:		\$0	\$16,600	\$32,330

Budget Narrative

Description of purpose/functions

The National Opioid Settlement Fund was created to manage funds that have been secured through nationwide settlements between states and local political subdivisions and pharmaceutical distributors, manufacturers, and pharmacy chains. In all, global settlements have been reached with McKesson, Cardinal Health, and Amerisource Bergen (Distributors); Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson, Allergan, and Teva (Manufacturers); and CVS, Walgreens, and Walmart (Pharmacy Chains). Funds from these settlements will be received by the City in annual payments over the next 6 to 18 years, and perhaps longer if and when additional settlements are reached with other opioid-related enterprises. The amount of settlement funds the City expects to receive is based upon an intra-state allocation set out under the State of Oregon Subdivision Agreement Regarding the Distribution and Use of Settlement Funds, which the Council authorized approval of in December 2021. Funds received through these settlements can be expended by the City on a wide variety of opioid prevention, treatment, and recovery strategies, which will be prioritized and approved by the City Council.

Because the City expects to receive ongoing annual payments as a result of the settlements, and the use of these funds is restricted to opioid-remediation efforts, this fund was established to track and manage the use of the funds appropriately.

Description of department and number of personnel

This fund was established in FY 2024-25. No new staffing costs are associated with this fund.

Goals

- Secure and manage funds pursuant to the requirements of the settlements.
- Establish a community-led spending plan for settlement funds and comply with ongoing reporting requirements for those expenditures.

Revenue Detail

Name	Account ID	FY2025 Budget
Revenue Source		
Miscellaneous Revenue		
National Opioid Settlement	133-000-3699.108	\$30,000
Total Miscellaneous Revenue:		\$30,000
Transfers In		
Transfer From General Fund	133-000-3971.001	\$200,000
Total Transfers In:		\$200,000
Total Revenue Source:		\$230,000

Expenditure Detail

Name	Account ID	FY2025 Budget
Expenditures		
Administration		
City Administrator		
Materials & Services		
Other Professional Serv	133-101-1211-5419	\$230,000
Total Materials & Services:		\$230,000
Total City Administrator:		\$230,000
Total Administration:		\$230,000
Total Expenditures:		\$230,000

Budget Narrative

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 2024-25 ARPA-funded Community Projects

- Love Santa, \$50,000
- Woodburn Community Meal Program, \$50,000
- Peer Court, \$45,000
- Community Connection Day, \$36,000
- Ray of Hope Today, \$15,000
- Love Inc., \$9,000

FY 2024-25 Transfers Out, Capital Construction Projects & Capital Outlay

- Community Center Construction Fund, \$385,000
- Centennial Park, dog park improvements, \$50,000
- Burlingham Park, picnic shelter rebuild, \$70,000

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
American Rescue Plan Fund				
Intergovernmental	\$2,917,813	\$2,917,813	\$0	\$0
Miscellaneous Revenue	\$4,359	\$83,728	\$30,000	\$0
Fund Balance	\$0	\$1,742,954	\$2,220,390	\$1,917,660
Total American Rescue Plan Fund:	\$2,922,171	\$4,744,495	\$2,250,390	\$1,917,660

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Materials & Services	\$122,648	\$1,525,911	\$281,220	\$240,500
Transfers Out	\$1,056,570	\$474,710	\$1,254,250	\$1,677,160
Contingencies and Unappropriated Balances	\$0	\$0	\$714,920	\$0
Total Expense Objects:	\$1,179,218	\$2,000,621	\$2,250,390	\$1,917,660

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). **Transfers Out** includes \$986,160 to the General Fund to support Fiesta Mexicana, Fourth of July, and Music in the Park, post-pandemic staff rehiring across City departments, a full-time Youth Outreach Coordinator position, Aquatics and Recreation scholarships, and utility assistance. Transfer Out to the Transit Fund (\$186,000) includes post-pandemic staff rehiring and the operation of a new City commuter route. Transfers also include \$120,000 to Gen Cap Construction for parks projects and a one-time transfer of \$385,000 to the Community Center Cap Const Fund.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Intergovernmental					
Grants	136-000-3351	\$2,917,813	\$2,917,813	\$0	\$0
Total Intergovernmental:		\$2,917,813	\$2,917,813	\$0	\$0
Miscellaneous Revenue					
Interest from Investments	136-000-3611	\$17,389	\$83,792	\$30,000	\$0
Change in Fair Value of Investments	136-000-3617	-\$13,030	-\$64	\$0	\$0
Total Miscellaneous Revenue:		\$4,359	\$83,728	\$30,000	\$0
Fund Balance					
Beginning Fund Balance	136-000-3081	\$0	\$1,742,954	\$2,220,390	\$1,917,660
Total Fund Balance:		\$0	\$1,742,954	\$2,220,390	\$1,917,660
Total Revenue Source:		\$2,922,171	\$4,744,495	\$2,250,390	\$1,917,660

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Administration					
City Administrator					
Materials & Services					
Grant Program	136-101-1211-5520	\$122,648	\$0	\$0	\$0
ARPA Funded Internal Projects	136-101-1211-5521	\$0	\$29,652	\$8,500	\$8,500
ARPA Funded Community Projects	136-101-1211-5522	\$0	\$767,000	\$272,720	\$232,000
Personnel Costs - Wages	136-101-1211-5523.01	\$0	\$554,538	\$0	\$0
Personnel Costs - Benefits	136-101-1211-5523.02	\$0	\$174,721	\$0	\$0
Total Materials & Services:		\$122,648	\$1,525,911	\$281,220	\$240,500
Total City Administrator:		\$122,648	\$1,525,911	\$281,220	\$240,500
Operating Transfer Out					
Transfers Out					
Transfer to General Fund	136-101-9711-5811.001	\$267,560	\$409,710	\$966,000	\$986,160
Transfer to Transit	136-101-9711-5811.110	\$39,010	\$65,000	\$127,000	\$186,000
Transfer to General Cap Const Fund	136-101-9711-5811.358	\$750,000	\$0	\$161,250	\$120,000
Transfer to Community Center Cap Const Fund	136-101-9711-5811.359	\$0	\$0	\$0	\$385,000
Total Transfers Out:		\$1,056,570	\$474,710	\$1,254,250	\$1,677,160
Total Operating Transfer Out:		\$1,056,570	\$474,710	\$1,254,250	\$1,677,160
Total Administration:		\$1,179,218	\$2,000,621	\$1,535,470	\$1,917,660
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	136-901-9971-5921	\$0	\$0	\$714,920	\$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$714,920	\$0
Total Ending Fund Balance:		\$0	\$0	\$714,920	\$0
Total Expenditures:		\$1,179,218	\$2,000,621	\$2,250,390	\$1,917,660

Budget Narrative

Description of Purpose/Function of Department

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 the Personnel Allocations page for allocation details.

Description of FY 2023-24 accomplishments

- Administered the program by closing out old loans

Description of FY 2024-25 proposed focus/goals

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

Revenue Summary

Revenue Sources and Other Discussion

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

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Housing Rehab Fund				
Miscellaneous Revenue	\$42	\$701	\$400	\$1,300
Other Financing Sources	\$7,497	\$0	\$10,000	\$8,000
Fund Balance	\$25,980	\$30,490	\$27,890	\$45,790
Total Housing Rehab Fund:	\$33,519	\$31,191	\$38,290	\$55,090

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$2,752	\$2,898	\$3,130	\$3,240
Materials & Services	\$276	\$0	\$35,160	\$51,850
Total Expense Objects:	\$3,028	\$2,898	\$38,290	\$55,090

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	137-000-3611	\$184	\$697	\$400	\$1,300
Change in Fair Value of Investments	137-000-3617	-\$142	\$4	\$0	\$0
Total Miscellaneous Revenue:		\$42	\$701	\$400	\$1,300
Other Financing Sources					
Loan Payback 2010	137-000-3824.010	\$7,497	\$0	\$10,000	\$8,000
Total Other Financing Sources:		\$7,497	\$0	\$10,000	\$8,000
Fund Balance					
Beginning Fund Balance	137-000-3081	\$25,980	\$30,490	\$27,890	\$45,790
Total Fund Balance:		\$25,980	\$30,490	\$27,890	\$45,790
Total Revenue Source:		\$33,519	\$31,191	\$38,290	\$55,090

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Housing Rehabilitation					
Housing					
Personnel Services					
Regular Wages	137-531-5911-5111	\$1,768	\$1,840	\$2,010	\$2,070
OR Workers' Benefit	137-531-5911-5211	\$0	\$0	\$0	\$0
Social Security	137-531-5911-5212	\$119	\$133	\$130	\$130
Med & Dent Ins	137-531-5911-5213	\$170	\$169	\$170	\$190
PERS - City	137-531-5911-5214.100	\$375	\$385	\$420	\$450
PERS 6%	137-531-5911-5214.600	\$118	\$128	\$120	\$120
DEFERED COMP - CITY	137-531-5911-5214.800	\$195	\$218	\$240	\$250
Long Term Disability Ins	137-531-5911-5215	\$3	\$3	\$0	\$0
Unemployment Insurance	137-531-5911-5216	\$3	\$15	\$30	\$20
Life Insurance	137-531-5911-5217	\$2	\$2	\$0	\$0
Paid Family Leave Insurance	137-531-5911-5218	\$0	\$5	\$10	\$10
Total Personnel Services:		\$2,752	\$2,898	\$3,130	\$3,240
Materials & Services					
Other Professional Serv	137-531-5911-5419	\$200	\$0	\$35,160	\$51,850
Permits/Fees	137-531-5911-5498	\$76	\$0	\$0	\$0
Total Materials & Services:		\$276	\$0	\$35,160	\$51,850
Total Housing:		\$3,028	\$2,898	\$38,290	\$55,090
Total Housing Rehabilitation:		\$3,028	\$2,898	\$38,290	\$55,090
Total Expenditures:		\$3,028	\$2,898	\$38,290	\$55,090

Budget Narrative

Description of Purpose/Function of Department

This section within the Public Works Operations Department maintains city streets and public right-of-ways throughout Woodburn. 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, leaf collection, holiday tree collection, centerline striping, pavement markings, street sign maintenance, monthly sweeping, weed control, mowing, irrigation repair/maintenance and other right-of-way related maintenance duties, inclement weather road maintenance, plowing/sanding, and Police and fire emergency support. Garage activities include full service and maintenance to the Woodburn fleet, including Transit (e.g., vehicles, heavy/small equipment), except police vehicles.

Description of Department, Including Number of Personnel

This department is supervised by the Public Works Operations Section Supervisor and is organized to provide both operations and maintenance with clerical administrative support. The street maintenance and garage sections consist of 10.0 FTE.

Description of FY 2023-24 Accomplishments

- Clearing ROW areas to reduce areas of concern to reduce nuisance complaints.
- Continued Leaf Program, Holiday Tree Recycle, and in-house street sweeping.
- Continued sign and breakaway base replacement.
- Providing services for Transit’s fleet maintenance formally contracted.
- Updated the South side of the I-5 bridge lighting fixtures and repaired the north side.
- Tree limbing along curb and sidewalks

Description of FY 2024-25 Proposed Focus/Goals

- Modify the structure of Fleet Maintenance and streets to create efficiencies for routine activities.
- Update all new signs inventory to GIS.
- Continue retroreflective sign replacement.
- Crack seal City streets.
- Implement a new maintenance program.
- Bring street trees back up to standards.
- Work with ODOT to install barriers on bridge underpasses.
- New fleet vehicles and equipment

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Miles of street sweeping (approx.)	3,300	3,300	3,400	3,400
Number of signs/posts & anchors updated	75	75	132	75
Number of street miles re-striped	40	46	46	46
Sq. ft. of streets crack sealed/lbs. of material used	0	0	59,478.16,875 lbs.	65,000+/22,000 lbs.
Number of thermos-plastic street legends installed or replaced	15	75	0	0
Feet of thermos-plastic cross walk installed	0	0	2,000 ft.	2,000 ft.
Feet of curbs painted	3,901	3,901	4,000	4,100
Street asphalt repair tonnage	N/A	N/A	99.12	100

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Street Fund				
Taxes	\$107,598	\$118,032	\$110,000	\$110,000
Franchise Fees	\$391,088	\$465,335	\$420,000	\$508,000
Licenses and Permits	\$369	\$67	\$400	\$100
Intergovernmental	\$2,067,950	\$2,073,000	\$2,075,000	\$2,380,000
Miscellaneous Revenue	\$49,532	\$197,664	\$100,500	\$175,500
Transfers In	\$90,000	\$90,000	\$90,000	\$150,000
Fund Balance	\$0	\$6,134,288	\$4,369,310	\$6,909,170
Total Street Fund:	\$2,706,536	\$9,078,385	\$7,165,210	\$10,232,770

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$948,241	\$1,210,425	\$1,308,380	\$1,379,310
Materials & Services	\$679,899	\$1,289,980	\$1,463,560	\$2,206,340
Capital Outlay	\$0	\$0	\$157,500	\$280,000
Transfers Out	\$60,820	\$2,032,760	\$60,000	\$2,067,000
Contingencies and Unappropriated Balances	\$0	\$0	\$4,175,770	\$4,300,120
Total Expense Objects:	\$1,688,960	\$4,533,165	\$7,165,210	\$10,232,770

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 \$150,000 is a transfer of \$90,000 from the Sewer Fund for street sweeping costs, plus an additional \$30,000 each from the Sewer Fund and Water Fund to contribute to the purchase of a dump truck.

The **Transfers Out** amount of \$2,067,000 includes:

- \$60,000 to Equipment Replacement fund
- \$1,007,000 to Street & Storm Capital Construction Fund
- \$1,000,000 to Sewer Capital Construction Fund

Capital Outlay one-time equipment purchase amount of \$280,000 includes:

- \$95,000 hook lift for truck chassis
- \$95,000 crack sealing trailer
- \$90,000 dump truck

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on [page](#).

See the section titled Capital Construction Projects beginning on [page](#) for information on all budgeted capital projects.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Taxes					
City Gas Tax	140-000-3171	\$107,598	\$118,032	\$110,000	\$110,000
Total Taxes:		\$107,598	\$118,032	\$110,000	\$110,000
Franchise Fees					
Privilege Tax, PGE	140-000-3141	\$284,882	\$311,102	\$300,000	\$348,000
Privilege Tax, NW Natural	140-000-3142	\$106,206	\$154,233	\$120,000	\$160,000
Total Franchise Fees:		\$391,088	\$465,335	\$420,000	\$508,000
Licenses and Permits					
Curb Cuts and Bores	140-000-3223	\$369	\$67	\$400	\$100
Total Licenses and Permits:		\$369	\$67	\$400	\$100
Intergovernmental					
DoT Fund Exchange	140-000-3333.001	\$0	\$0	\$0	\$300,000
State Gas Tax	140-000-3361	\$2,067,950	\$2,073,000	\$2,075,000	\$2,080,000
Total Intergovernmental:		\$2,067,950	\$2,073,000	\$2,075,000	\$2,380,000
Miscellaneous Revenue					
Interest from Investments	140-000-3611	\$36,985	\$144,654	\$75,000	\$115,000
Change in Fair Value of Investments	140-000-3617	-\$27,731	\$533	\$0	\$0
Garage WO Revenue	140-000-3654	\$23,355	\$51,597	\$25,000	\$60,000
Sale of Surplus Property	140-000-3691	\$5,095	\$0	\$0	\$0
Other Miscellaneous Income	140-000-3699	\$31	\$880	\$500	\$500
Garage WO Revenue	140-661-3654	\$11,797	\$0	\$0	\$0
Total Miscellaneous Revenue:		\$49,532	\$197,664	\$100,500	\$175,500
Transfers In					
Transfer From Water	140-000-3971.470	\$0	\$0	\$0	\$30,000
Transfer From Sewer	140-000-3971.472	\$90,000	\$90,000	\$90,000	\$120,000
Total Transfers In:		\$90,000	\$90,000	\$90,000	\$150,000
Fund Balance					
Beginning Fund Balance	140-000-3081	\$0	\$6,134,288	\$4,369,310	\$6,909,170
Total Fund Balance:		\$0	\$6,134,288	\$4,369,310	\$6,909,170
Total Revenue Source:		\$2,706,536	\$9,078,385	\$7,165,210	\$10,232,770

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Maintenance					
Street Maintenance					
Personnel Services					
Regular Wages	140-631-4211-5111	\$613,152	\$766,561	\$799,220	\$856,060
Part-Time Wages	140-631-4211-5112	\$6,468	\$14,430	\$32,780	\$0
Overtime	140-631-4211-5121	\$14,206	\$9,722	\$9,800	\$13,070
OR Workers' Benefit	140-631-4211-5211	\$180	\$228	\$250	\$220
Social Security	140-631-4211-5212	\$46,519	\$61,089	\$65,060	\$67,360
Med & Dent Ins	140-631-4211-5213	\$132,507	\$168,465	\$179,280	\$212,780
PERS - City	140-631-4211-5214.100	\$89,977	\$119,234	\$145,600	\$151,200
PERS 6%	140-631-4211-5214.600	\$31,862	\$47,046	\$46,690	\$52,100
DEFERED COMP - CITY	140-631-4211-5214.800	\$10,264	\$12,551	\$13,210	\$11,950
Long Term Disability Ins	140-631-4211-5215	\$1,385	\$1,450	\$1,330	\$1,490
Unemployment Insurance	140-631-4211-5216	\$908	\$6,780	\$10,950	\$8,670
Life Insurance	140-631-4211-5217	\$811	\$935	\$850	\$940
Paid Family Leave Insurance	140-631-4211-5218	\$0	\$1,935	\$3,360	\$3,470
Total Personnel Services:		\$948,241	\$1,210,425	\$1,308,380	\$1,379,310
Materials & Services					
Computer Supplies	140-631-4211-5315	\$0	\$1,193	\$2,000	\$4,000
Office Supplies	140-631-4211-5319	\$2,374	\$858	\$1,500	\$2,000
Cleaning Supplies	140-631-4211-5321	\$996	\$640	\$0	\$0
Lubricants	140-631-4211-5322	\$18,443	\$6,987	\$13,000	\$13,000
Fuel	140-631-4211-5323	\$23,345	\$31,015	\$28,000	\$28,000
Clothing	140-631-4211-5324	\$454	\$1,038	\$4,500	\$5,500
Safety/Medical	140-631-4211-5326	\$1,226	\$3,516	\$3,200	\$3,500
Other Supplies	140-631-4211-5329	\$1,675	\$6,997	\$6,000	\$6,000
Tires/Parts	140-631-4211-5337	\$1,912	\$5,575	\$9,500	\$9,000
Tools	140-631-4211-5338	\$6,291	\$6,325	\$7,000	\$7,500
Other Maintenance Supplies	140-631-4211-5339	\$4,348	\$4,316	\$1,500	\$1,500
Protective Clothing	140-631-4211-5352	\$7,198	\$2,236	\$4,000	\$5,000
Road Materials	140-631-4211-5361	\$36,235	\$22,643	\$60,000	\$60,000
Concrete	140-631-4211-5362	\$193	\$893	\$3,500	\$3,500
Signs	140-631-4211-5363	\$45,153	\$16,816	\$25,000	\$35,000
Other Street Supplies	140-631-4211-5369	\$7,271	\$6,724	\$40,000	\$40,000
HR/Other Employee Expenses	140-631-4211-5417	\$159	\$0	\$0	\$0
Other Professional Serv	140-631-4211-5419	\$18,813	\$51,678	\$100,000	\$100,000
Telephone/Data	140-631-4211-5421	\$4,432	\$6,004	\$5,900	\$6,500
Advertising	140-631-4211-5424	\$0	\$0	\$1,500	\$1,500
Meals	140-631-4211-5432	\$0	\$397	\$300	\$300
Mileage	140-631-4211-5433	\$0	\$0	\$300	\$300
Travel	140-631-4211-5439	\$0	\$1,818	\$3,500	\$3,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Work Equipment	140-631-4211-5445	\$0	\$6,493	\$12,000	\$12,000
Software Licenses	140-631-4211-5446	\$7,353	\$4,875	\$16,000	\$35,000
Leases - Other	140-631-4211-5449	\$1,860	\$1,968	\$4,000	\$4,000
Natural Gas	140-631-4211-5451	\$3,306	\$4,827	\$4,400	\$5,000
Electricity	140-631-4211-5453	\$5,718	\$7,057	\$10,000	\$12,000
Solid Waste Disposal	140-631-4211-5454	\$80	\$0	\$1,500	\$1,500
Equipment Repair & Maint	140-631-4211-5471	\$47,508	\$13,965	\$15,000	\$15,000
Structures Repair & Maint	140-631-4211-5474	\$537	\$787	\$8,000	\$8,000
Vehicle Repair & Maint	140-631-4211-5475	\$8,649	\$11,848	\$19,000	\$19,000
Laundry	140-631-4211-5476	\$6,267	\$7,857	\$10,000	\$12,000
Other Repair & Maint	140-631-4211-5479	\$34,754	\$629,704	\$600,000	\$1,200,000
Tree Maintenance	140-631-4211-5482	\$7,757	\$900	\$15,000	\$15,000
Dues & Subscriptions	140-631-4211-5491	\$62	\$112	\$0	\$0
Registrations/Training	140-631-4211-5492	\$2,257	\$7,316	\$10,000	\$12,000
Permits/Fees	140-631-4211-5498	\$478	\$274	\$2,000	\$3,000
Total Materials & Services:		\$307,103	\$875,652	\$1,047,100	\$1,689,100
Capital Outlay					
Heavy Equipment	140-631-4211-5643	\$0	\$0	\$0	\$90,000
Other Equipment	140-631-4211-5649	\$0	\$0	\$157,500	\$190,000
Total Capital Outlay:		\$0	\$0	\$157,500	\$280,000
Total Street Maintenance:		\$1,255,343	\$2,086,077	\$2,512,980	\$3,348,410
Street Admin					
Materials & Services					
Accounting/Auditing	140-631-4299-5414	\$6,790	\$8,768	\$7,000	\$5,850
Other Professional Serv	140-631-4299-5419	\$33,046	\$7,888	\$0	\$0
IT Support	140-631-4299-5428	\$21,630	\$28,140	\$45,110	\$46,000
Internal Rent	140-631-4299-5448	\$4,610	\$5,070	\$5,700	\$5,040
Natural Gas	140-631-4299-5451	\$0	\$0	\$600	\$600
Electricity	140-631-4299-5453	\$1,450	\$2,160	\$2,490	\$2,490
Street Lighting	140-631-4299-5456	\$232,543	\$311,345	\$250,000	\$350,000
Auto Insurance	140-631-4299-5461	\$8,430	\$8,920	\$7,740	\$12,000
Property/Earthquake Insurance	140-631-4299-5463	\$8,270	\$10,490	\$9,380	\$12,030
Workers' Comp	140-631-4299-5464	\$40,630	\$19,410	\$19,540	\$21,990
General Liability Insurance	140-631-4299-5465	\$10,060	\$11,760	\$14,030	\$15,240
Buildings Repairs & Maint	140-631-4299-5472	\$823	\$377	\$10,000	\$10,000
Tree Maintenance	140-631-4299-5482	\$4,512	\$0	\$4,000	\$4,000
Sidewalks	140-631-4299-5483	\$0	\$0	\$15,000	\$15,000
Banking Fees & Charges	140-631-4299-5500	\$0	\$0	\$25,870	\$17,000
Total Materials & Services:		\$372,793	\$414,328	\$416,460	\$517,240
Total Street Admin:		\$372,793	\$414,328	\$416,460	\$517,240
Operating Transfer Out					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Transfers Out					
Transfer to Street & Storm Cap Const Fund	140-631-9711-5811.363	\$0	\$1,960,940	\$0	\$1,007,000
Transfer to Sewer Cap Const	140-631-9711-5811.465	\$0	\$0	\$0	\$1,000,000
Transfer to Equipment Replace	140-631-9711-5811.591	\$50,000	\$60,000	\$60,000	\$60,000
Transfer to Reserve for PERS	140-631-9711-5811.693	\$10,820	\$11,820	\$0	\$0
Total Transfers Out:		\$60,820	\$2,032,760	\$60,000	\$2,067,000
Total Operating Transfer Out:		\$60,820	\$2,032,760	\$60,000	\$2,067,000
Total Maintenance:		\$1,688,956	\$4,533,165	\$2,989,440	\$5,932,650
Garage					
Garage					
Materials & Services					
Other Professional Serv	140-661-1941-5419	\$4	\$0	\$0	\$0
Total Materials & Services:		\$4	\$0	\$0	\$0
Total Garage:		\$4	\$0	\$0	\$0
Total Garage:		\$4	\$0	\$0	\$0
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	140-901-9971-5921	\$0	\$0	\$4,175,770	\$4,300,120
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$4,175,770	\$4,300,120
Total Ending Fund Balance:		\$0	\$0	\$4,175,770	\$4,300,120
Total Expenditures:		\$1,688,960	\$4,533,165	\$7,165,210	\$10,232,770

Special Assessment Fund - 360

Department/Department Number: 541 - Special Assessment
 Division: Special Assessment - 5921
 Department Director: Curtis Stultz

Budget Narrative

Description of Purpose/Function 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 Detail

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.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	360-000-3611	\$245	\$932	\$500	\$1,300
Special Assessment-Intere	360-000-3614	\$2,213	\$2,400	\$1,600	\$1,600
Change in Fair Value of Investments	360-000-3617	-\$172	-\$2	\$0	\$0
Special Assessment Princi	360-000-3681	\$188	\$0	\$200	\$200
Total Miscellaneous Revenue:		\$2,474	\$3,330	\$2,300	\$3,100
Fund Balance					
Beginning Fund Balance	360-000-3081	\$34,955	\$37,429	\$39,960	\$44,670
Total Fund Balance:		\$34,955	\$37,429	\$39,960	\$44,670
Total Revenue Source:		\$37,429	\$40,759	\$42,260	\$47,770

Expenditure Detail

Name	Account ID	FY2024 Budget	FY2025 Budget
Expenditures			
Special Assessment			
Special Assessment			
Materials & Services			
Other Professional Serv	360-541-5921-5419	\$2,300	\$2,500
Total Materials & Services:		\$2,300	\$2,500
Total Special Assessment:		\$2,300	\$2,500
Total Special Assessment:		\$2,300	\$2,500
Ending Fund Balance			
Contingencies and Unappropriated Balances			
Contingency	360-901-9971-5921	\$39,960	\$45,270
Total Contingencies and Unappropriated Balances:		\$39,960	\$45,270
Total Ending Fund Balance:		\$39,960	\$45,270
Total Expenditures:		\$42,260	\$47,770

Lavelle Black Trust Fund - 695

Department/Department Number: Police - 211
 Division: Patrol - 2111
 Department Director: Martin Pilcher

Budget Narrative

Description of Purpose/Function 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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	695-000-3611	\$225	\$799	\$500	\$1,000
Change in Fair Value of Investments	695-000-3617	-\$154	\$1	\$0	\$0
Total Miscellaneous Revenue:		\$72	\$800	\$500	\$1,000
Fund Balance					
Beginning Fund Balance	695-000-3081	\$33,311	\$33,270	\$32,690	\$35,820
Total Fund Balance:		\$33,311	\$33,270	\$32,690	\$35,820
Total Revenue Source:		\$33,383	\$34,070	\$33,190	\$36,820

Expenditure Detail

Note: There were no actual expenditures in the Lavelle Black Trust Fund in FY 2022-23.

Name	Account ID	FY2022 Actual	FY2024 Budget	FY2025 Budget
Expenditures				
Police				
Patrol				
Materials & Services				
Other Supplies	695-211-2111-5329	\$0	\$2,500	\$2,500
Other Professional Serv	695-211-2111-5419	\$113	\$2,500	\$2,500
Registrations/Training	695-211-2111-5492	\$0	\$2,500	\$2,500
Total Materials & Services:		\$113	\$7,500	\$7,500
Total Patrol:		\$113	\$7,500	\$7,500
Total Police:		\$113	\$7,500	\$7,500
Ending Fund Balance				
Contingencies and Unappropriated Balances				
Contingency	695-901-9971-5921	\$0	\$25,690	\$29,320
Total Contingencies and Unappropriated Balances:		\$0	\$25,690	\$29,320
Total Ending Fund Balance:		\$0	\$25,690	\$29,320
Total Expenditures:		\$113	\$33,190	\$36,820

Budget Narrative

Description of purpose/function of department

This fund records the revenue and expenditure related to outstanding general obligation debt. As of June 30, 2024, the City has no outstanding general obligation debt, therefore the fund will only budget a transfer to the General Fund for the amount collected in prior years in excess of debt obligations. For a detailed listing of the debt outstanding and annual debt service of the City, see Debt Overview on [page](#).

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Taxes					
Property Tax - Current	250-000-3111	\$580,274	\$602,174	\$616,000	\$0
Property Tax - Delinquent	250-000-3112	\$14,030	\$11,405	\$14,000	\$0
Total Taxes:		\$594,304	\$613,579	\$630,000	\$0
Miscellaneous Revenue					
Interest from Investments	250-000-3611	\$2,578	\$9,577	\$3,310	\$0
Change in Fair Value of Investments	250-000-3617	-\$1,393	\$587	\$0	\$0
Total Miscellaneous Revenue:		\$1,185	\$10,164	\$3,310	\$0
Fund Balance					
Beginning Fund Balance	250-000-3081	\$14,768	\$0	\$8,790	\$48,000
Total Fund Balance:		\$14,768	\$0	\$8,790	\$48,000
Total Revenue Source:		\$610,257	\$623,742	\$642,100	\$48,000

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Finance					
Debt Service					
Debt Service					
Bond Principal	250-151-9111-5711	\$568,000	\$597,000	\$629,000	\$0
Bond Interest	250-151-9111-5721	\$36,650	\$24,835	\$13,100	\$0
Total Debt Service:		\$604,650	\$621,835	\$642,100	\$0
Total Debt Service:		\$604,650	\$621,835	\$642,100	\$0
Operating Transfer Out					
Transfers Out					
Transfer to General Fund	250-151-9711-5811.001	\$0	\$0	\$0	\$48,000
Total Transfers Out:		\$0	\$0	\$0	\$48,000
Total Operating Transfer Out:		\$0	\$0	\$0	\$48,000
Total Finance:		\$604,650	\$621,835	\$642,100	\$48,000
Total Expenditures:		\$604,650	\$621,835	\$642,100	\$48,000

Revenue Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Water Fund				
Charges for Goods and Services	\$4,707,562	\$5,057,977	\$5,117,450	\$5,609,000
Miscellaneous Revenue	\$96,237	\$133,369	\$118,000	\$119,000
Fund Balance	\$2,495,795	\$3,207,205	\$1,834,600	\$1,671,740
Total Water Fund:	\$7,299,594	\$8,398,551	\$7,070,050	\$7,399,740
Sewer Fund				
Charges for Goods and Services	\$9,383,490	\$10,006,715	\$9,527,500	\$10,582,360
Miscellaneous Revenue	\$26,153	\$352,589	\$195,500	\$555,600
Fund Balance	\$11,206,993	\$13,826,924	\$15,661,480	\$22,186,360
Total Sewer Fund:	\$20,616,636	\$24,186,228	\$25,384,480	\$33,324,320
Total:	\$27,916,230	\$32,584,779	\$32,454,530	\$40,724,060

Expenditure Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Water Fund				
Personnel Services	\$1,533,505	\$1,846,915	\$2,161,010	\$2,071,550
Materials & Services	\$1,263,521	\$1,329,074	\$1,437,180	\$1,587,510
Capital Outlay	\$0	\$0	\$43,000	\$50,000
Debt Service	\$1,228,597	\$1,529,171	\$2,272,000	\$0
Transfers Out	\$66,770	\$1,444,162	\$414,000	\$2,665,000
Contingencies and Unappropriated Balances	\$0	\$0	\$742,860	\$1,025,680
Total Water Fund:	\$4,092,393	\$6,149,322	\$7,070,050	\$7,399,740
Sewer Fund				
Personnel Services	\$1,966,087	\$2,231,984	\$3,002,060	\$3,067,720
Materials & Services	\$2,237,452	\$2,378,612	\$3,004,290	\$2,881,510
Debt Service	\$266,113	\$1,095,402	\$0	\$0
Transfers Out	\$2,304,055	\$1,414,346	\$2,185,000	\$6,340,000
Contingencies and Unappropriated Balances	\$0	\$0	\$17,193,130	\$21,035,090
Total Sewer Fund:	\$6,773,707	\$7,120,343	\$25,384,480	\$33,324,320
Total:	\$10,866,100	\$13,269,665	\$32,454,530	\$40,724,060

Budget Narrative

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 groundwater from the Troutdale Aquifer. There are seven active wells that 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 has 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 107 miles of waterline of varying sizes, 1,275 fire hydrants, and 7,883 water meters with automatic read meters.

Description of Department, Including Number of Personnel

There are 10.5 FTE within this department. 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 2023-24 Accomplishments

- Replaced 4" Cast iron water line and 2 port fire hydrant on Woodcrest to 6" ductile iron pipe and a 3 port fire hydrant
- Completed water tower repainting and safety upgrades
- Comcast locates for the year 1169 and 573 staff hours
- Well 9 was added to the Country Club Emergency generator
- Completed Parr Rd. well piping to the treatment facility
- Well 15 building and emergency generator setup
- Paid off Water Revenue Refunding Bond Series 2018 and reduce interest payments

Description of FY 2024-25 Proposed Focus/Goals

- Complete Well 15 and PLC programming for the Parr Rd treatment plant
- Replace fire hydrants from old 2 port hydrants to modern 3 port
- Replace transmission line setup with elevated storage
- Complete the 12" main loop behind Safeway
- Replace 2" water line on A Ct. to 6" Ductile iron piping

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 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	87,780	91,200	94,596	95,000
Number of water tests	1,525	1,600	1,625	1,750

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget
Water Fund					
Charges for Goods and Services	\$4,707,562	\$5,057,977	\$5,117,450	\$0	\$5,609,000
Miscellaneous Revenue	\$96,237	\$133,369	\$118,000	\$0	\$119,000
Fund Balance	\$2,495,795	\$3,207,205	\$1,834,600	\$0	\$1,671,740
Total Water Fund:	\$7,299,594	\$8,398,551	\$7,070,050	\$0	\$7,399,740

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$1,533,505	\$1,846,915	\$2,161,010	\$2,071,550
Materials & Services	\$1,263,521	\$1,329,074	\$1,437,180	\$1,587,510
Capital Outlay	\$0	\$0	\$43,000	\$50,000
Debt Service	\$1,228,597	\$1,529,171	\$2,272,000	\$0
Transfers Out	\$66,770	\$1,444,162	\$414,000	\$2,665,000
Contingencies and Unappropriated Balances	\$0	\$0	\$742,860	\$1,025,680
Total Expense Objects:	\$4,092,393	\$6,149,322	\$7,070,050	\$7,399,740

Revenue Sources and Other Discussion

The Charges for Goods and Services amount of \$5,609,000 includes fees collected for water provided to City residents and represent the major revenue source for the Water Fund.

In FY 2024-25, a new division has been added to the Water Fund to budget and track Water Distribution (Division: 6412) expenditures.

The Transfers Out amount of \$2,665,000 includes the following transfers:

- \$2,575,000 to Water Cap Const Fund for construction projects
- \$60,000 to the Equipment Replacement Fund
- \$30,000 to the Street Fund to contribute towards the purchase of a dump truck

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on [page](#)

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Water Sales Revenue	470-000-3434.101	\$4,469,113	\$4,871,497	\$4,946,750	\$5,453,300
New Services	470-000-3434.102	\$98,450	\$78,341	\$75,000	\$54,000
Re-connection Fees	470-000-3434.103	\$20,317	\$21,155	\$20,000	\$21,000
Vacations	470-000-3434.104	\$2,275	\$2,380	\$2,200	\$2,200
NSF Check Fee	470-000-3434.106	\$1,145	\$1,305	\$1,000	\$1,000
Bulk Water Sales	470-000-3434.108	\$39,242	\$7,004	\$2,000	\$2,000
Collections	470-000-3434.111	\$365	\$0	\$500	\$500
Late Fees	470-000-3434.112	\$76,655	\$76,295	\$70,000	\$75,000
Total Charges for Goods and Services:		\$4,707,562	\$5,057,977	\$5,117,450	\$5,609,000
Miscellaneous Revenue					
Interest from Investments	470-000-3611	\$15,658	\$66,335	\$50,000	\$55,000
Change in Fair Value of Investments	470-000-3617	-\$10,521	-\$56	\$0	\$0
Facilities Rent	470-000-3625	\$60,181	\$60,051	\$60,000	\$60,000
Sale of Surplus Property	470-000-3691	\$18,400	\$0	\$2,000	\$0
Other Miscellaneous Income	470-000-3699	\$12,519	\$7,039	\$6,000	\$4,000
Total Miscellaneous Revenue:		\$96,237	\$133,369	\$118,000	\$119,000
Fund Balance					
Beginning Fund Balance	470-000-3081	\$2,495,795	\$3,207,205	\$1,834,600	\$1,671,740
Total Fund Balance:		\$2,495,795	\$3,207,205	\$1,834,600	\$1,671,740
Total Revenue Source:		\$7,299,594	\$8,398,551	\$7,070,050	\$7,399,740

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Water					
Water Supply					
Personnel Services					
Regular Wages	470-611-6411-5111	\$963,283	\$1,168,831	\$1,329,090	\$860,690
Part-Time Wages	470-611-6411-5112	\$8,645	\$9,002	\$21,170	\$31,510
Overtime	470-611-6411-5121	\$22,676	\$16,031	\$19,260	\$9,790
OR Workers' Benefit	470-611-6411-5211	\$281	\$298	\$380	\$190
Social Security	470-611-6411-5212	\$72,692	\$92,309	\$105,420	\$70,110
Med & Dent Ins	470-611-6411-5213	\$224,254	\$261,831	\$308,900	\$222,640
Retirement	470-611-6411-5214	\$0	\$2,928	\$0	\$0
PERS - City	470-611-6411-5214.100	\$163,616	\$186,778	\$247,100	\$159,730
PERS 6%	470-611-6411-5214.600	\$56,852	\$70,778	\$79,060	\$52,240
DEFERED COMP - CITY	470-611-6411-5214.800	\$16,346	\$21,368	\$23,800	\$19,300
Long Term Disability Ins	470-611-6411-5215	\$2,138	\$2,161	\$2,190	\$1,350
Unemployment Insurance	470-611-6411-5216	\$1,464	\$10,316	\$17,790	\$9,020
Life Insurance	470-611-6411-5217	\$1,259	\$1,392	\$1,400	\$890
Paid Family Leave Insurance	470-611-6411-5218	\$0	\$2,893	\$5,450	\$3,630
Total Personnel Services:		\$1,533,505	\$1,846,915	\$2,161,010	\$1,441,090
Materials & Services					
Computer Supplies	470-611-6411-5315	\$0	\$0	\$500	\$2,500
Office Supplies	470-611-6411-5319	\$1,421	\$1,285	\$1,750	\$1,750
Fuel	470-611-6411-5323	\$21,153	\$14,421	\$20,000	\$10,000
Clothing	470-611-6411-5324	\$1,387	\$477	\$4,500	\$2,250
Safety/Medical	470-611-6411-5326	\$1,340	\$2,086	\$3,000	\$1,500
Chemicals	470-611-6411-5327	\$97,483	\$107,000	\$130,000	\$130,000
Lab Supplies	470-611-6411-5328	\$3,469	\$907	\$2,500	\$2,500
Other Supplies	470-611-6411-5329	\$10,519	\$3,060	\$3,200	\$1,600
Tools	470-611-6411-5338	\$5,605	\$1,369	\$3,000	\$1,750
Other Maintenance Supplies	470-611-6411-5339	\$7,100	\$469	\$2,000	\$1,000
Water/Sewer Supplies	470-611-6411-5379	\$89,294	\$29,072	\$20,000	\$20,000
Line Repair Supplies	470-611-6411-5379.001	\$8,693	\$3,483	\$20,000	\$0
Customer Service	470-611-6411-5379.002	\$9,079	\$13,993	\$20,000	\$0
Pump Supplies	470-611-6411-5379.003	\$0	\$832	\$4,500	\$4,500
Meter Parts	470-611-6411-5379.004	\$33,531	\$13,175	\$20,000	\$0
Protective Equipment	470-611-6411-5379.005	\$415	\$2,005	\$2,500	\$1,500
Other Professional Serv	470-611-6411-5419	\$35,086	\$18,224	\$36,000	\$16,000
Testing/Lab	470-611-6411-5419.501	\$3,200	\$16,302	\$20,000	\$20,000
Educ Outreach	470-611-6411-5419.707	\$0	\$97	\$3,500	\$3,500
Telephone/Data	470-611-6411-5421	\$11,601	\$11,496	\$10,000	\$10,000
Postage	470-611-6411-5422	\$12	\$0	\$1,000	\$1,000
Work Equipment	470-611-6411-5445	\$231	\$672	\$1,500	\$1,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Software Licenses	470-611-6411-5446	\$20,101	\$25,643	\$20,000	\$20,000
Leases - Other	470-611-6411-5449	\$0	\$1,916	\$0	\$0
Natural Gas	470-611-6411-5451	\$1,797	\$3,513	\$3,500	\$3,750
Electricity	470-611-6411-5453	\$239,414	\$324,739	\$325,000	\$375,000
Solid Waste Disposal	470-611-6411-5454	\$0	\$0	\$1,300	\$1,300
Equipment Repair & Maint	470-611-6411-5471	\$8,775	\$4,524	\$10,500	\$10,500
Buildings Repairs & Maint	470-611-6411-5472	\$9,460	\$3,293	\$3,000	\$3,000
Vehicle Repair & Maint	470-611-6411-5475	\$3,820	\$8,236	\$5,000	\$5,000
Other Repair & Maint	470-611-6411-5479	\$163,461	\$184,740	\$205,000	\$102,500
Dues & Subscriptions	470-611-6411-5491	\$1,975	\$1,455	\$2,400	\$3,500
Registrations/Training	470-611-6411-5492	\$3,775	\$3,095	\$3,500	\$1,500
Printing/Binding	470-611-6411-5493	\$0	\$35	\$0	\$1,500
Permits/Fees	470-611-6411-5498	\$7,860	\$8,705	\$1,500	\$1,500
Total Materials & Services:		\$801,056	\$810,321	\$910,150	\$761,900
Capital Outlay					
Passenger Vehicles	470-611-6411-5642	\$0	\$0	\$43,000	\$0
Other Equipment	470-611-6411-5649	\$0	\$0	\$0	\$50,000
Total Capital Outlay:		\$0	\$0	\$43,000	\$50,000
Total Water Supply:		\$2,334,561	\$2,657,236	\$3,114,160	\$2,252,990
Water Distribution					
Personnel Services					
Regular Wages	470-611-6412-5111	\$0	\$0	\$0	\$374,540
Overtime	470-611-6412-5121	\$0	\$0	\$0	\$9,790
OR Workers' Benefit	470-611-6412-5211	\$0	\$0	\$0	\$100
Social Security	470-611-6412-5212	\$0	\$0	\$0	\$29,750
Med & Dent Ins	470-611-6412-5213	\$0	\$0	\$0	\$115,410
PERS - City	470-611-6412-5214.100	\$0	\$0	\$0	\$67,910
PERS 6%	470-611-6412-5214.600	\$0	\$0	\$0	\$23,060
DEFERED COMP - CITY	470-611-6412-5214.800	\$0	\$0	\$0	\$3,520
Long Term Disability Ins	470-611-6412-5215	\$0	\$0	\$0	\$640
Unemployment Insurance	470-611-6412-5216	\$0	\$0	\$0	\$3,840
Life Insurance	470-611-6412-5217	\$0	\$0	\$0	\$360
Paid Family Leave Insurance	470-611-6412-5218	\$0	\$0	\$0	\$1,540
Total Personnel Services:		\$0	\$0	\$0	\$630,460
Materials & Services					
Computer Supplies	470-611-6412-5315	\$0	\$0	\$0	\$2,000
Fuel	470-611-6412-5323	\$0	\$0	\$0	\$10,000
Clothing	470-611-6412-5324	\$0	\$0	\$0	\$2,250
Safety/Medical	470-611-6412-5326	\$0	\$0	\$0	\$2,500
Lab Supplies	470-611-6412-5328	\$0	\$0	\$0	\$16,000
Other Supplies	470-611-6412-5329	\$0	\$0	\$0	\$3,600

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Tools	470-611-6412-5338	\$0	\$0	\$0	\$1,750
Other Maintenance Supplies	470-611-6412-5339	\$0	\$0	\$0	\$1,000
Line Repair Supplies	470-611-6412-5379.001	\$0	\$0	\$0	\$20,000
Customer Service	470-611-6412-5379.002	\$0	\$0	\$0	\$20,000
Meter Parts	470-611-6412-5379.004	\$0	\$0	\$0	\$20,000
Protective Equipment	470-611-6412-5379.005	\$0	\$0	\$0	\$1,500
Testing/Lab	470-611-6412-5419.501	\$0	\$0	\$0	\$10,000
Meals	470-611-6412-5432	\$0	\$0	\$0	\$1,000
Mileage	470-611-6412-5433	\$0	\$0	\$0	\$500
Software Licenses	470-611-6412-5446	\$0	\$0	\$0	\$17,750
Equipment Repair & Maint	470-611-6412-5471	\$0	\$0	\$0	\$10,000
Vehicle Repair & Maint	470-611-6412-5475	\$0	\$0	\$0	\$8,000
Other Repair & Maint	470-611-6412-5479	\$0	\$0	\$0	\$102,500
Dues & Subscriptions	470-611-6412-5491	\$0	\$0	\$0	\$1,500
Registrations/Training	470-611-6412-5492	\$0	\$0	\$0	\$2,250
Permits/Fees	470-611-6412-5498	\$0	\$0	\$0	\$1,500
Total Materials & Services:		\$0	\$0	\$0	\$255,600
Total Water Distribution:		\$0	\$0	\$0	\$886,060
Water Administration					
Materials & Services					
Office Supplies	470-611-6499-5319	\$0	\$256	\$0	\$0
Garage Services	470-611-6499-5409.140	\$4,505	\$5,818	\$20,010	\$20,010
Accounting/Auditing	470-611-6499-5414	\$4,850	\$6,263	\$5,000	\$10,970
Other Professional Serv	470-611-6499-5419	\$1,503	\$0	\$15,000	\$15,000
Postage	470-611-6499-5422	\$18,611	\$21,220	\$20,000	\$20,000
IT Support	470-611-6499-5428	\$56,910	\$59,220	\$64,910	\$72,790
Internal Rent	470-611-6499-5448	\$11,870	\$12,950	\$14,580	\$12,870
General Right of Way Charge	470-611-6499-5450	\$240,255	\$259,160	\$234,340	\$234,340
Property Tax Expense	470-611-6499-5460	\$184	\$14,526	\$7,000	\$7,000
Auto Insurance	470-611-6499-5461	\$6,310	\$8,110	\$7,440	\$11,580
Property/Earthquake Insurance	470-611-6499-5463	\$20,270	\$27,930	\$31,440	\$39,440
Workers' Comp	470-611-6499-5464	\$21,410	\$15,550	\$13,950	\$14,240
General Liability Insurance	470-611-6499-5465	\$13,520	\$16,790	\$16,290	\$16,240
Buildings Repairs & Maint	470-611-6499-5472	\$2,875	\$2,238	\$5,530	\$5,530
Printing/Binding	470-611-6499-5493	\$17,652	\$11,230	\$16,000	\$16,000
Banking Fees & Charges	470-611-6499-5500	\$41,739	\$57,491	\$55,540	\$74,000
Total Materials & Services:		\$462,465	\$518,753	\$527,030	\$570,010
Debt Service					
Bond Principal	470-611-6499-5711	\$1,104,000	\$1,442,000	\$2,260,000	\$0
Bond Interest	470-611-6499-5721	\$124,597	\$87,171	\$12,000	\$0
Total Debt Service:		\$1,228,597	\$1,529,171	\$2,272,000	\$0
Total Water Administration:		\$1,691,062	\$2,047,924	\$2,799,030	\$570,010

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Operating Transfer Out					
Transfers Out					
Transfer to Street	470-611-9711-5811.140	\$0	\$0	\$0	\$30,000
Transfer to Water Cap Const	470-611-9711-5811.466	\$0	\$1,364,932	\$354,000	\$2,575,000
Transfer to Equipment Replace	470-611-9711-5811.591	\$50,000	\$60,000	\$60,000	\$60,000
Transfer to Reserve for PERS	470-611-9711-5811.693	\$16,770	\$19,230	\$0	\$0
Total Transfers Out:		\$66,770	\$1,444,162	\$414,000	\$2,665,000
Total Operating Transfer Out:		\$66,770	\$1,444,162	\$414,000	\$2,665,000
Total Water:		\$4,092,393	\$6,149,322	\$6,327,190	\$6,374,060
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	470-901-9971-5921	\$0	\$0	\$181,060	\$370,910
Reserve for Future Years	470-901-9971-5981.005	\$0	\$0	\$561,800	\$654,770
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$742,860	\$1,025,680
Total Ending Fund Balance:		\$0	\$0	\$742,860	\$1,025,680
Total Expenditures:		\$4,092,393	\$6,149,322	\$7,070,050	\$7,399,740

Budget Narrative

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 Department, Including Number of Personnel

There are 16 FTE within this department, including a Wastewater Section Manager responsible for the overall operation of the WWTP, operations and maintenance personnel, and administrative support, and 3 FTE support Surface/Water Collections. One (1) Management Analyst position is shared among the Public Works departments.

Description of FY 2023-24 Accomplishments

- VFDs installed for improved process control and energy efficiency on digester mix pumps and mixed liquor recycle pumps
- UTV Analyzer installed to improve energy efficiency
- LED fixtures installed in the laboratory for energy efficiency
- I-5 lift station upgrade complete
- New back-up generator installed at Vanderbeck lift station
- Barscreen #3 re-built for improved reliability and redundancy
- Two laboratory glassware scrubbers and two regulatory samplers were replaced to ensure quality assurance and quality control standards are met
- Data collection for wastewater and stormwater facility planning

Description of FY 2024-25 Proposed Focus/Goals

- Stevens Lift Station control panel upgrade
- Lift Station Alarm System Upgrade with Sensaphone
- Blower Building and Digester Building – roof projects
- UV System Upgrade
- SCADA Upgrade
- Boiler Hot Water System and replacing failed piping for improved safety and reliability
- Aeration Basin- complete mixer upgrade
- Ensure equipment readiness to reduce solids in FSL inventory
- Replace digester standpipe

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Video inspect city sewer collection system, miles	6	10	10	5
High pressure clean city collection system, miles	16	10	10	5
Clean storm water system, lineal feet	80,000	20,000	30,000	15,000
Million gallons of wastewater treated daily (*Average)	*3.0	*3.0	*3.0	*3.0
Lab tests performed weekly (or annually)	40 weekly	50 weekly	50 weekly	50 weekly

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Sewer Fund				
Charges for Goods and Services	\$9,383,490	\$10,006,715	\$9,527,500	\$10,582,360
Miscellaneous Revenue	\$26,153	\$352,589	\$195,500	\$555,600
Fund Balance	\$11,206,993	\$13,826,924	\$15,661,480	\$22,186,360
Total Sewer Fund:	\$20,616,636	\$24,186,228	\$25,384,480	\$33,324,320

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$1,966,087	\$2,231,984	\$3,002,060	\$3,067,720
Materials & Services	\$2,237,452	\$2,378,612	\$3,004,290	\$2,881,510
Debt Service	\$266,113	\$1,095,402	\$0	\$0
Transfers Out	\$2,304,055	\$1,414,346	\$2,185,000	\$6,340,000
Contingencies and Unappropriated Balances	\$0	\$0	\$17,193,130	\$21,035,090
Total Expense Objects:	\$6,773,707	\$7,120,343	\$25,384,480	\$33,324,320

Revenue Sources and Expenditure Discussion

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

The Transfers Out amount of \$6,340,000 includes:

- \$60,000 to the Equipment Replacement Fund
- \$120,000 to the Street Fund including \$90,000 for street sweeping costs and \$30,000 towards the purchase of a dump truck
- \$6,160,000 to Sewer Cap Construction Fund for the following projects:
 - UV, \$2,000,000
 - SCADA, \$1,340,000
 - Sanitary Sewer Collection System Piping replacement (CDSW1488), \$800,000
 - Pump Station Upgrades (CDSW1414), \$100,000
 - North Sanitary Sewer Trunk Line (CISW1620), \$500,000
 - Emergency Repairs at Various Locations, \$500,000
 - Popular Tree Expansion & Irrigation Restoration (CDSW1592), \$300,000
 - Engineering design work for Unspecified Sewer Projects, \$250,000
 - Vanderbeck Pump Station Upgrades (CISW1622), \$200,000
 - Adjustments in ODOT or Marion County's Right-of-Way, \$70,000
 - Digester – Brick Veneer Repair (CISW1544), \$50,000
 - Corby Street Improvements, \$50,000

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on [page](#).

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Late Fees	472-000-3434.112	\$76,655	\$76,295	\$77,000	\$75,000
Sewer System Revenue	472-000-3435.101	\$9,156,861	\$9,800,132	\$9,350,000	\$10,386,860
Septage Dumping	472-000-3435.103	\$149,609	\$130,289	\$100,000	\$120,000
Collections	472-000-3435.111	\$365	\$0	\$500	\$500
Total Charges for Goods and Services:		\$9,383,490	\$10,006,715	\$9,527,500	\$10,582,360
Miscellaneous Revenue					
Interest from Investments	472-000-3611	\$59,737	\$353,296	\$190,000	\$550,000
Change in Fair Value of Investments	472-000-3617	-\$44,398	-\$6,429	\$0	\$0
Sale of Surplus Property	472-000-3691	\$510	\$0	\$0	\$0
Other Miscellaneous Income	472-000-3699	\$10,304	\$75	\$1,500	\$0
PGE Energy Partner Program (WWTP)	472-000-3699.472	\$0	\$5,647	\$4,000	\$5,600
Total Miscellaneous Revenue:		\$26,153	\$352,589	\$195,500	\$555,600
Fund Balance					
Beginning Fund Balance	472-000-3081	\$11,206,993	\$13,826,924	\$15,661,480	\$22,186,360
Total Fund Balance:		\$11,206,993	\$13,826,924	\$15,661,480	\$22,186,360
Total Revenue Source:		\$20,616,636	\$24,186,228	\$25,384,480	\$33,324,320

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Sewer					
WWTP Operation					
Personnel Services					
Regular Wages	472-621-6511-5111	\$1,070,631	\$1,219,667	\$1,638,390	\$1,622,580
Part-Time Wages	472-621-6511-5112	\$21,054	\$16,546	\$14,070	\$23,170
Overtime	472-621-6511-5121	\$34,382	\$34,905	\$31,700	\$37,010
OR Workers' Benefit	472-621-6511-5211	\$296	\$306	\$460	\$420
Social Security	472-621-6511-5212	\$82,654	\$98,055	\$129,420	\$130,050
Med & Dent Ins	472-621-6511-5213	\$231,481	\$246,740	\$395,090	\$421,770
Retirement	472-621-6511-5214	\$0	\$2,928	\$0	\$0
PERS - City	472-621-6511-5214.100	\$180,307	\$195,955	\$305,170	\$295,620
PERS 6%	472-621-6511-5214.600	\$61,823	\$75,010	\$98,340	\$99,580
DEFERED COMP - CITY	472-621-6511-5214.800	\$20,835	\$23,339	\$25,920	\$21,950
Long Term Disability Ins	472-621-6511-5215	\$2,382	\$2,248	\$2,680	\$2,480
Unemployment Insurance	472-621-6511-5216	\$1,647	\$11,030	\$21,870	\$16,800
Life Insurance	472-621-6511-5217	\$1,388	\$1,446	\$1,760	\$1,700
Paid Family Leave Insurance	472-621-6511-5218	\$0	\$3,072	\$6,740	\$6,730
Total Personnel Services:		\$1,708,879	\$1,931,248	\$2,671,610	\$2,679,860
Materials & Services					
Computer Supplies	472-621-6511-5315	\$0	\$2,672	\$1,000	\$3,000
Office Supplies	472-621-6511-5319	\$2,277	\$4,774	\$2,000	\$4,000
Lubricants	472-621-6511-5322	\$0	\$0	\$1,200	\$1,200
Fuel	472-621-6511-5323	\$10,186	\$17,357	\$30,500	\$30,500
Clothing	472-621-6511-5324	\$626	\$261	\$4,000	\$4,000
Safety/Medical	472-621-6511-5326	\$6,055	\$10,897	\$7,000	\$7,000
Chemicals	472-621-6511-5327	\$29,144	\$24,704	\$30,000	\$30,000
Lab Supplies	472-621-6511-5328	\$19,782	\$18,994	\$24,000	\$24,000
Other Supplies	472-621-6511-5329	\$2,802	\$16,126	\$2,000	\$4,000
Electrical Supplies	472-621-6511-5335	\$892	\$0	\$14,500	\$14,500
HVAC	472-621-6511-5336	\$11,681	\$16,003	\$11,000	\$11,000
Tools	472-621-6511-5338	\$6,368	\$6,215	\$2,000	\$4,000
Protective Clothing	472-621-6511-5352	\$4,083	\$1,337	\$2,500	\$2,500
Water/Sewer Supplies	472-621-6511-5379	\$20,963	\$2,976	\$0	\$0
Trees	472-621-6511-5384	\$11,584	\$0	\$12,000	\$10,000
Engineering & Architect	472-621-6511-5411	\$0	\$0	\$5,000	\$5,000
Other Professional Serv	472-621-6511-5419	\$11,213	\$6,603	\$25,000	\$25,000
Testing/Lab	472-621-6511-5419.501	\$42,339	\$36,422	\$26,000	\$30,000
Educ Outreach	472-621-6511-5419.707	\$0	\$1,282	\$2,500	\$2,500
Telephone/Data	472-621-6511-5421	\$14,983	\$16,040	\$16,000	\$16,000
Postage	472-621-6511-5422	\$209	\$107	\$800	\$800
Other Communication Serv	472-621-6511-5429	\$130	\$299	\$5,000	\$5,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Meals	472-621-6511-5432	\$52	\$584	\$500	\$500
Mileage	472-621-6511-5433	\$831	\$0	\$500	\$500
Travel	472-621-6511-5439	\$276	\$1,233	\$1,500	\$1,500
Office Equipment	472-621-6511-5443	\$0	\$0	\$3,000	\$3,000
Software Licenses	472-621-6511-5446	\$7,474	\$13,400	\$10,000	\$25,000
Leases - Other	472-621-6511-5449	\$7,484	\$0	\$19,000	\$19,000
Natural Gas	472-621-6511-5451	\$34,231	\$47,213	\$38,000	\$39,200
Electricity	472-621-6511-5453	\$374,401	\$414,668	\$395,000	\$454,250
Solid Waste Disposal	472-621-6511-5454	\$3,173	\$1,619	\$2,500	\$2,500
Equipment Repair & Maint	472-621-6511-5471	\$111,152	\$166,908	\$125,000	\$125,000
Buildings Repairs & Maint	472-621-6511-5472	\$41,621	\$13,679	\$15,000	\$15,000
Vehicle Repair & Maint	472-621-6511-5475	\$2,921	\$4,704	\$12,000	\$12,000
Laundry	472-621-6511-5476	\$9,958	\$10,351	\$19,000	\$19,000
Instrumentation & Calibra	472-621-6511-5477	\$3,177	\$2,305	\$5,000	\$5,000
Other Repair & Maint	472-621-6511-5479	\$523,562	\$492,098	\$550,000	\$700,000
Registrations/Training	472-621-6511-5492	\$5,836	\$2,919	\$5,000	\$5,000
Printing/Binding	472-621-6511-5493	\$132	\$630	\$0	\$0
Permits/Fees	472-621-6511-5498	\$30,623	\$34,718	\$35,000	\$35,000
Total Materials & Services:		\$1,352,219	\$1,390,098	\$1,460,000	\$1,695,450
Total WWTP Operation:		\$3,061,099	\$3,321,346	\$4,131,610	\$4,375,310
Sewer Administration					
Materials & Services					
Garage Services	472-621-6599-5409.140	\$5,554	\$6,905	\$20,610	\$20,610
Accounting/Auditing	472-621-6599-5414	\$0	\$20,161	\$16,500	\$20,480
Other Professional Serv	472-621-6599-5419	\$0	\$0	\$3,500	\$3,500
US Gauging Station Fees	472-621-6599-5419.003	\$14,384	\$0	\$15,000	\$15,000
Postage	472-621-6599-5422	\$13,220	\$16,200	\$20,000	\$20,000
IT Support	472-621-6599-5428	\$74,760	\$82,320	\$91,320	\$95,110
Software Licenses	472-621-6599-5446	\$0	\$0	\$2,000	\$2,000
Internal Rent	472-621-6599-5448	\$22,210	\$24,150	\$27,180	\$24,000
Leases - Other	472-621-6599-5449	\$6,859	\$24,229	\$20,000	\$20,000
General Right of Way Charge	472-621-6599-5450	\$472,702	\$515,766	\$454,420	\$550,000
Auto Insurance	472-621-6599-5461	\$6,110	\$6,270	\$5,450	\$8,410
Property/Earthquake Insurance	472-621-6599-5463	\$38,060	\$49,420	\$48,720	\$67,650
Workers' Comp	472-621-6599-5464	\$33,280	\$28,930	\$27,290	\$28,290
General Liability Insurance	472-621-6599-5465	\$18,610	\$21,450	\$19,870	\$21,030
Buildings Repairs & Maint	472-621-6599-5472	\$0	\$0	\$400	\$400
Utility Assistance Program	472-621-6599-5481	\$0	\$0	\$3,000	\$3,000
Printing/Binding	472-621-6599-5493	\$17,652	\$11,230	\$20,000	\$20,000
Banking Fees & Charges	472-621-6599-5500	\$48,372	\$62,998	\$65,480	\$82,000
Total Materials & Services:		\$771,773	\$870,028	\$860,740	\$1,001,480
Debt Service					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Bond Interest	472-621-6599-5721	\$266,113	\$1,095,402	\$0	\$0
Total Debt Service:		\$266,113	\$1,095,402	\$0	\$0
Total Sewer Administration:		\$1,037,885	\$1,965,430	\$860,740	\$1,001,480
Operating Transfer Out					
Transfers Out					
Transfer to Street	472-621-9711-5811.140	\$90,000	\$90,000	\$90,000	\$120,000
Transfer to Sewer Cap Const	472-621-9711-5811.465	\$2,139,475	\$1,238,166	\$2,035,000	\$6,160,000
Transfer to Equipment Replace	472-621-9711-5811.591	\$50,000	\$60,000	\$60,000	\$60,000
Transfer to Reserve for PERS	472-621-9711-5811.693	\$24,580	\$26,180	\$0	\$0
Total Transfers Out:		\$2,304,055	\$1,414,346	\$2,185,000	\$6,340,000
Total Operating Transfer Out:		\$2,304,055	\$1,414,346	\$2,185,000	\$6,340,000
Total Sewer:		\$6,403,039	\$6,701,122	\$7,177,350	\$11,716,790
Maintenance					
Sewer Line Maint					
Personnel Services					
Regular Wages	472-631-6521-5111	\$104,738	\$120,038	\$121,140	\$129,740
Overtime	472-631-6521-5121	\$3,318	\$1,796	\$0	\$0
OR Workers' Benefit	472-631-6521-5211	\$30	\$33	\$40	\$40
Social Security	472-631-6521-5212	\$8,035	\$9,489	\$9,270	\$9,920
Med & Dent Ins	472-631-6521-5213	\$17,087	\$19,591	\$31,650	\$35,640
PERS - City	472-631-6521-5214.100	\$15,586	\$18,339	\$20,200	\$38,790
PERS 6%	472-631-6521-5214.600	\$5,945	\$7,650	\$7,270	\$7,790
DEFERED COMP - CITY	472-631-6521-5214.800	\$0	\$0	\$0	\$3,270
Long Term Disability Ins	472-631-6521-5215	\$233	\$220	\$110	\$120
Unemployment Insurance	472-631-6521-5216	\$166	\$1,068	\$1,580	\$1,290
Life Insurance	472-631-6521-5217	\$138	\$142	\$70	\$70
Paid Family Leave Insurance	472-631-6521-5218	\$0	\$304	\$480	\$510
Total Personnel Services:		\$155,276	\$178,671	\$191,810	\$227,180
Materials & Services					
Office Supplies	472-631-6521-5319	\$399	\$548	\$400	\$2,400
Cleaning Supplies	472-631-6521-5321	\$0	\$2,249	\$300	\$300
Fuel	472-631-6521-5323	\$5,267	\$4,126	\$12,000	\$12,000
Clothing	472-631-6521-5324	\$2,362	\$851	\$2,000	\$2,000
Safety/Medical	472-631-6521-5326	\$3,254	\$1,620	\$2,000	\$2,000
Other Supplies	472-631-6521-5329	\$1,876	\$2,235	\$5,000	\$5,000
Tools	472-631-6521-5338	\$2,127	\$2,524	\$2,050	\$2,050
Protective Clothing	472-631-6521-5352	\$0	\$1,482	\$1,400	\$1,400
Water/Sewer Supplies	472-631-6521-5379	\$0	\$839	\$0	\$0
Garage Services	472-631-6521-5409.140	\$1,571	\$0	\$10,000	\$10,000
Other Professional Serv	472-631-6521-5419	\$2,378	\$935	\$900	\$900
Telephone/Data	472-631-6521-5421	\$559	\$561	\$1,800	\$1,800

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Postage	472-631-6521-5422	\$44	\$869	\$0	\$0
Work Equipment	472-631-6521-5445	\$7,462	\$195	\$500	\$500
Software Licenses	472-631-6521-5446	\$0	\$155	\$12,000	\$12,000
Equipment Repair & Maint	472-631-6521-5471	\$15,537	\$26,699	\$15,000	\$15,000
Vehicle Repair & Maint	472-631-6521-5475	\$8,727	\$6,271	\$4,000	\$4,000
Laundry	472-631-6521-5476	\$7,671	\$1,531	\$3,000	\$3,000
Other Repair & Maint	472-631-6521-5479	\$27,872	\$26,926	\$550,000	\$50,000
Registrations/Training	472-631-6521-5492	\$417	\$521	\$1,500	\$1,500
Total Materials & Services:		\$87,522	\$81,136	\$623,850	\$125,850
Total Sewer Line Maint:		\$242,798	\$259,806	\$815,660	\$353,030
Total Maintenance:		\$242,798	\$259,806	\$815,660	\$353,030
Surface Water/Collections					
Surface Water Collection					
Personnel Services					
Regular Wages	472-641-6611-5111	\$68,451	\$81,161	\$85,020	\$97,490
Overtime	472-641-6611-5121	\$1,752	\$1,005	\$0	\$0
OR Workers' Benefit	472-641-6611-5211	\$21	\$24	\$30	\$30
Social Security	472-641-6611-5212	\$5,209	\$6,368	\$6,510	\$7,470
Med & Dent Ins	472-641-6611-5213	\$12,654	\$14,657	\$26,050	\$24,570
PERS - City	472-641-6611-5214.100	\$9,629	\$12,388	\$14,210	\$22,080
PERS 6%	472-641-6611-5214.600	\$3,673	\$5,166	\$5,100	\$5,850
DEFERED COMP - CITY	472-641-6611-5214.800	\$184	\$122	\$210	\$1,600
Long Term Disability Ins	472-641-6611-5215	\$157	\$152	\$50	\$140
Unemployment Insurance	472-641-6611-5216	\$108	\$719	\$1,100	\$970
Life Insurance	472-641-6611-5217	\$93	\$99	\$20	\$90
Paid Family Leave Insurance	472-641-6611-5218	\$0	\$203	\$340	\$390
Total Personnel Services:		\$101,932	\$122,065	\$138,640	\$160,680
Materials & Services					
Fuel	472-641-6611-5323	\$0	\$891	\$4,500	\$4,500
Safety/Medical	472-641-6611-5326	\$155	\$290	\$1,200	\$1,200
Other Supplies	472-641-6611-5329	\$0	\$0	\$2,500	\$2,500
Tools	472-641-6611-5338	\$0	\$0	\$1,000	\$1,000
Protective Clothing	472-641-6611-5352	\$0	\$0	\$1,000	\$1,000
Other Professional Serv	472-641-6611-5419	\$930	\$267	\$1,200	\$1,200
Telephone/Data	472-641-6611-5421	\$559	\$561	\$1,500	\$1,500
IT Support	472-641-6611-5428	\$21,630	\$31,080	\$34,200	\$33,230
Solid Waste Disposal	472-641-6611-5454	\$0	\$0	\$600	\$600
Equipment Repair & Maint	472-641-6611-5471	\$2,663	\$306	\$5,000	\$5,000
Vehicle Repair & Maint	472-641-6611-5475	\$0	\$3,954	\$5,000	\$5,000
Laundry	472-641-6611-5476	\$0	\$0	\$500	\$500
Registrations/Training	472-641-6611-5492	\$0	\$0	\$1,500	\$1,500
Total Materials & Services:		\$25,938	\$37,350	\$59,700	\$58,730

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Surface Water Collection:		\$127,869	\$159,415	\$198,340	\$219,410
Total Surface Water/Collections:		\$127,869	\$159,415	\$198,340	\$219,410
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	472-901-9971-5921	\$0	\$0	\$1,000,000	\$1,189,850
Reserve for Future Years	472-901-9971-5981.005	\$0	\$0	\$16,193,130	\$19,845,240
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$17,193,130	\$21,035,090
Total Ending Fund Balance:		\$0	\$0	\$17,193,130	\$21,035,090
Total Expenditures:		\$6,773,707	\$7,120,343	\$25,384,480	\$33,324,320

Capital Projects Funds

- General Capital Construction Fund
- Community Center Capital Construction Fund
- Street & Storm Capital Construction Fund
- Parks SDC Fund
- Transportation SDC Fund
- Storm SDC Fund
- Sewer Capital Construction Fund
- Water Capital Construction Fund
- Water SDC Fund
- Sewer SDC Fund
- Equipment Replacement Fund

Revenue Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
General Cap Const Fund				
Intergovernmental	\$1,022,994	\$0	\$1,750,000	\$2,425,000
Miscellaneous Revenue	\$37,474	\$1,031,604	\$0	\$0
Transfers In	\$1,374,660	\$2,001,178	\$1,306,470	\$2,190,000
Fund Balance	\$225,299	-\$119,517	\$148,490	\$0
Total General Cap Const Fund:	\$2,660,427	\$2,913,265	\$3,204,960	\$4,615,000
Community Center Cap Const Fund				
Intergovernmental	\$0	\$0	\$0	\$1,740,000
Transfers In	\$0	\$0	\$0	\$1,385,000
Total Community Center Cap Const Fund:	\$0	\$0	\$0	\$3,125,000
Street & Storm Cap Const Fund				
Intergovernmental	\$0	\$0	\$500,000	\$1,000,000
Miscellaneous Revenue	\$279,405	\$220,721	\$2,000	\$30,000
Transfers In	\$0	\$3,075,066	\$237,320	\$2,362,000
Fund Balance	\$597,315	\$441,030	\$140,680	\$1,032,990
Total Street & Storm Cap Const Fund:	\$876,720	\$3,736,817	\$880,000	\$4,424,990
Parks SDC Fund				
Charges for Goods and Services	\$2,683,464	\$1,781,863	\$1,400,000	\$1,700,000
Miscellaneous Revenue	\$428	\$102,034	\$35,000	\$100,000
Fund Balance	\$1,836,741	\$4,020,633	\$4,459,380	\$6,345,680
Total Parks SDC Fund:	\$4,520,633	\$5,904,530	\$5,894,380	\$8,145,680
Transportation SDC Fund				
Charges for Goods and Services	\$7,117,377	\$1,988,329	\$2,000,000	\$1,150,000
Miscellaneous Revenue	\$7,987	\$301,939	\$110,000	\$300,000
Fund Balance	\$5,122,188	\$12,228,145	\$12,938,430	\$14,980,710

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Transportation SDC Fund:	\$12,247,552	\$14,518,413	\$15,048,430	\$16,430,710
Storm SDC Fund				
Charges for Goods and Services	\$313,280	\$105,664	\$60,000	\$50,000
Miscellaneous Revenue	\$1,572	\$26,401	\$10,000	\$25,000
Fund Balance	\$779,018	\$1,093,870	\$1,021,790	\$1,052,570
Total Storm SDC Fund:	\$1,093,870	\$1,225,936	\$1,091,790	\$1,127,570
Sewer Cap Const Fund				
Transfers In	\$3,628,905	\$3,273,201	\$2,135,000	\$10,420,000
Fund Balance	\$1,251	-\$57,110	\$0	\$0
Total Sewer Cap Const Fund:	\$3,630,156	\$3,216,091	\$2,135,000	\$10,420,000
Water Cap Const Fund				
Miscellaneous Revenue	\$2,105	\$8,823	\$808,000	\$9,000
Transfers In	\$0	\$2,840,066	\$1,029,000	\$3,511,450
Fund Balance	\$900,226	\$721,654	\$719,800	\$723,000
Total Water Cap Const Fund:	\$902,331	\$3,570,543	\$2,556,800	\$4,243,450
Water SDC Fund				
Charges for Goods and Services	\$1,457,155	\$756,404	\$1,000,000	\$755,000
Miscellaneous Revenue	\$5,479	\$108,204	\$50,000	\$130,000
Fund Balance	\$3,021,013	\$4,483,647	\$3,517,400	\$3,809,790
Total Water SDC Fund:	\$4,483,647	\$5,348,255	\$4,567,400	\$4,694,790
Sewer SDC Fund				
Charges for Goods and Services	\$2,055,127	\$1,329,366	\$1,300,000	\$1,100,000
Miscellaneous Revenue	\$4,962	\$82,416	\$50,000	\$100,000
Fund Balance	\$2,828,971	\$3,399,631	\$558,280	\$4,171,380
Total Sewer SDC Fund:	\$4,889,061	\$4,811,414	\$1,908,280	\$5,371,380
Equipment Replacement Fund				
Miscellaneous Revenue	\$1,575	\$23,744	\$8,000	\$30,000
Transfers In	\$150,000	\$180,000	\$180,000	\$180,000
Fund Balance	\$794,199	\$945,774	\$1,086,640	\$1,097,010
Total Equipment Replacement Fund:	\$945,774	\$1,149,518	\$1,274,640	\$1,307,010
Total:	\$36,250,170	\$46,394,780	\$38,561,680	\$63,905,580

Expenditure Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
General Cap Const Fund				
Capital Outlay	\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000
Total General Cap Const Fund:	\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000
Community Center Cap Const Fund				
Capital Outlay	\$0	\$0	\$0	\$1,740,000
Contingencies and Unappropriated Balances	\$0	\$0	\$0	\$1,385,000
Total Community Center Cap Const Fund:	\$0	\$0	\$0	\$3,125,000
Street & Storm Cap Const Fund				
Capital Outlay	\$435,690	\$3,295,730	\$880,000	\$3,550,000
Contingencies and Unappropriated Balances	\$0	\$0	\$0	\$874,990
Total Street & Storm Cap Const Fund:	\$435,690	\$3,295,730	\$880,000	\$4,424,990
Parks SDC Fund				
Materials & Services	\$0	\$0	\$60,000	\$50,000
Transfers Out	\$500,000	\$1,485,954	\$1,028,750	\$937,400
Contingencies and Unappropriated Balances	\$0	\$0	\$4,805,630	\$7,158,280
Total Parks SDC Fund:	\$500,000	\$1,485,954	\$5,894,380	\$8,145,680
Transportation SDC Fund				
Materials & Services	\$19,406	\$0	\$0	\$0
Transfers Out	\$0	\$1,000,000	\$420,000	\$1,545,000
Contingencies and Unappropriated Balances	\$0	\$0	\$14,628,430	\$14,885,710
Total Transportation SDC Fund:	\$19,406	\$1,000,000	\$15,048,430	\$16,430,710
Storm SDC Fund				
Materials & Services	\$0	\$0	\$250,000	\$260,000
Transfers Out	\$0	\$114,126	\$67,320	\$70,000
Contingencies and Unappropriated Balances	\$0	\$0	\$774,470	\$797,570
Total Storm SDC Fund:	\$0	\$114,126	\$1,091,790	\$1,127,570
Sewer Cap Const Fund				
Capital Outlay	\$3,687,265	\$3,216,091	\$2,135,000	\$10,420,000
Total Sewer Cap Const Fund:	\$3,687,265	\$3,216,091	\$2,135,000	\$10,420,000
Water Cap Const Fund				
Capital Outlay	\$180,174	\$2,858,541	\$2,556,800	\$3,511,450
Contingencies and Unappropriated Balances	\$0	\$0	\$0	\$732,000
Total Water Cap Const Fund:	\$180,174	\$2,858,541	\$2,556,800	\$4,243,450
Water SDC Fund				
Transfers Out	\$0	\$1,475,134	\$675,000	\$936,450

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Contingencies and Unappropriated Balances	\$0	\$0	\$3,892,400	\$3,758,340
Total Water SDC Fund:	\$0	\$1,475,134	\$4,567,400	\$4,694,790
Sewer SDC Fund				
Materials & Services	\$0	\$0	\$300,000	\$230,000
Transfers Out	\$1,489,430	\$2,035,035	\$100,000	\$3,260,000
Contingencies and Unappropriated Balances	\$0	\$0	\$1,508,280	\$1,881,380
Total Sewer SDC Fund:	\$1,489,430	\$2,035,035	\$1,908,280	\$5,371,380
Equipment Replacement Fund				
Capital Outlay	\$0	\$169,504	\$1,274,640	\$1,307,010
Total Equipment Replacement Fund:	\$0	\$169,504	\$1,274,640	\$1,307,010
Total:	\$9,091,910	\$18,563,380	\$38,561,680	\$63,905,580

Budget Narrative

Purpose of Fund

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

General Cap Construction Fund Projects (358): Multiple trail and parks projects will begin or continue 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 and new park signage. Construction and/or design will take place on three City properties, including the Library, the Annex, and the City Hall basement.

Description of FY 2023-24 Projects

- Completed Legion Park improvement
- Began Burlingham Park picnic shelter rebuild and Boones Crossing Park Development
- Completed Library Water Vault upgrades & Police Department office remodel

Description of FY 2024-25 Projects

Project Name	Project Number	Amount	First Year Budgeted
Mill Creek Greenway Trail Development	CPGF1679	\$2,100,000	FY 2023-24
Boones Crossing Park Development	CPGF1678	\$1,400,000	FY 2023-24
City Hall Basement Remodel	TBD	\$620,000	FY 2023-24
Annex Building Roof Restoration	TBD	\$175,000	FY 2024-25
Centennial Park - Dog Park Improvements	CPGF1673	\$100,000	FY 2023-24
Library Roof - Design & Engineering	TBD	\$75,000	FY 2024-25
Burlingham Park Picnic Shelter Rebuild	CPGF1677	\$70,000	FY 2023-24
Monument Signage - Smith Creek and Dove Landing	TBD	\$40,000	FY 2024-25
Police Department Parking Design	TBD	\$35,000	FY 2024-25
TOTAL		\$4,615,000	

See Capital Construction Projects beginning on [page](#) for information on all budgeted capital projects.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Intergovernmental					
Federal Grants	358-000-3332	\$0	\$0	\$0	\$1,700,000
State Grants	358-000-3341	\$1,022,994	\$0	\$1,750,000	\$725,000
Total Intergovernmental:		\$1,022,994	\$0	\$1,750,000	\$2,425,000
Miscellaneous Revenue					
Donations-Parks	358-000-3671	\$0	\$1,010,000	\$0	\$0
Other Miscellaneous Income	358-000-3699	\$37,474	\$21,604	\$0	\$0
Total Miscellaneous Revenue:		\$37,474	\$1,031,604	\$0	\$0
Transfers In					
Transfer From General Fund	358-000-3971.001	\$124,660	\$515,224	\$66,470	\$562,600
Transfer From Building	358-000-3971.123	\$0	\$0	\$0	\$370,000
Transfer from American Rescue Plan Fund	358-000-3971.136	\$750,000	\$0	\$161,250	\$120,000
Transfer From Parks SDC	358-000-3971.364	\$500,000	\$1,485,954	\$1,028,750	\$937,400
Transfer From Street SDC	358-000-3971.376	\$0	\$0	\$50,000	\$200,000
Total Transfers In:		\$1,374,660	\$2,001,178	\$1,306,470	\$2,190,000
Fund Balance					
Beginning Fund Balance	358-000-3081	\$225,299	-\$119,517	\$148,490	\$0
Total Fund Balance:		\$225,299	-\$119,517	\$148,490	\$0
Total Revenue Source:		\$2,660,427	\$2,913,265	\$3,204,960	\$4,615,000

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
City Administrator					
Construction					
Capital Outlay					
Pool Projects	358-121-9531-5623.046	\$111,181	\$0	\$0	\$0
Buildings	358-121-9531-5629	\$13,968	\$145,336	\$1,046,250	\$870,000
Parks	358-121-9531-5637	\$2,626,665	\$665,263	\$2,000,000	\$3,710,000
Legion Park Playground	358-121-9531-5637.042	\$0	\$1,904,390	\$0	\$0
Other Improvements	358-121-9531-5639	\$28,130	\$198,276	\$158,710	\$35,000
Total Capital Outlay:		\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000
Total Construction:		\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000
Total City Administrator:		\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000
Total Expenditures:		\$2,779,944	\$2,913,265	\$3,204,960	\$4,615,000

Budget Narrative

Purpose of Fund

The Community Center Capital Construction Fund was created to manage funds that have been secured to complete the Woodburn Community Center Project, estimated to cost \$60 million. The Woodburn City Council affirmed their plan to place a bond measure on the ballot in November 2024 that would raise the majority of the funds required to complete construction of the community center.

During the 2017 Regular Session, the Oregon Legislature authorized the award of a \$1 million Lottery Bond Grant to the City for the design of the community center project. Preliminary design work for the project began in June 2019 and was completed the following year.

During the 2021 session, the Oregon Legislature awarded the City \$15 million toward the project. In 2023, the City Council adopted a resolution identifying their intent to direct up to \$5 million in Urban Renewal funds toward the project. The City also hired a capital campaign consultant, who is leading efforts to secure corporate, private and foundation support for the project. It is anticipated that, in addition to the state grant and Urban Renewal contribution, an additional \$40 million from a bond measure and fundraising efforts will be required to complete the project.

If the required funding is secured, construction is expected to occur between fall 2025 – fall 2027. Assuming passage of the bond measure in November 2024, FY 2024-25 expenditures will be used to complete final design work.

Description of department, including number of personnel

This fund was established in FY 2024-25. No new staffing costs are associated with this fund.

Accomplishments

- Secured a \$15 million Oregon Lottery Bond Grant from the Oregon Legislature
- Hired a capital campaign consultant to solicit corporate, private and foundation dollars for the project

Goals

- Secure and manage funds required to complete the construction of the community center project.

See Capital Construction Projects beginning on [page](#) for information on all budgeted capital projects.

Revenue Detail

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. **Transfers In** include General Funds and one-time funding from the ARPA Fund.

Name	Account ID	FY2025 Budget
Revenue Source		
Intergovernmental		
State Grants	359-000-3341	\$1,740,000
Total Intergovernmental:		\$1,740,000
Transfers In		
Transfer From General Fund	359-000-3971.001	\$1,000,000
Transfer from American Rescue Plan Fund	359-000-3971.136	\$385,000
Total Transfers In:		\$1,385,000
Total Revenue Source:		\$3,125,000

Expenditure Detail

Name	Account ID	FY2025 Budget
Expenditures		
City Administrator		
Construction		
Capital Outlay		
Buildings	359-121-9531-5629	\$1,740,000
Total Capital Outlay:		\$1,740,000
Total Construction:		\$1,740,000
Total City Administrator:		\$1,740,000
Ending Fund Balance		
Contingencies and Unappropriated Balances		
Contingency	359-901-9971-5921	\$1,385,000
Total Contingencies and Unappropriated Balances:		\$1,385,000
Total Ending Fund Balance:		\$1,385,000
Total Expenditures:		\$3,125,000

Street & Storm Capital Construction Fund - 363

Department/Department Number: Maintenance - 631
 Division: Construction - 9531
 Department Director: Curtis Stultz

Budget Narrative

Purpose of Fund:

This fund aims to track street capital improvement projects, including sidewalks and streets or storm projects. No personnel service costs are associated with this fund.

Description of FY 2023-24 Projects:

- West Hayes Street Improvements
- Harvard Elevated Pedestrian Crossing

Description of FY 2024-25 Projects:

Project Name	Project Number	Amount	First Year Budgeted
Butteville/Parr Road _Sight Distance Improvements	TBD	\$120,000	FY 2024-25
Butteville/South Arterial (SWIR)	TBD	\$30,000	FY 2024-25
Elm Street	TBD	\$50,000	FY 2024-25
Evergreen Rd/Stacy Allison Temporary AC patch	TBD	\$20,000	FY 2024-25
Evergreen Rd: connect to Parr Rd Street Improvement	TBD	\$600,000	FY 2024-25
N Boones Ferry Road/ Tukwilla Pedestrian Crossing	TBD	\$80,000	FY 2024-25
Rehab	TBD	\$500,000	FY 2024-25
Robin Ave/Woodland Pedestrian Crossing	TBD	\$225,000	FY 2024-25
Safety Sidewalk & ADA Construction	CIST1165	\$100,000	FY 2021-22
Senecal Bridge_ Pedestrian Rail Replacement	TBD	\$100,000	FY 2024-25
Senior States _ Full Depth Repairs	TBD	\$50,000	FY 2024-25
Student Pedestrian Improvements	CIST1680	\$1,200,000	FY 2023-24
TMDL Projects -storm	CDST1686	\$20,000	FY 2021-22
Tomlin / Christiansen St _ Pedestrian Crossing	TBD	\$35,000	FY 2024-25
Tukwila Drive Pavers Repair	TBD	\$20,000	FY 2024-25
Woodcrest Court Full Depth Repair	TBD	\$100,000	FY 2024-25
Design Work - Unspecified Street Cap Const Projects	TBD	\$300,000	FY 2024-25
TOTAL		\$3,550,000	

See Capital Construction Projects beginning on [page](#) for 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 the Department of Transportation’s Safe Routes to School Program funding for student-pedestrian improvements.

Transfers In: \$1,355,000 for Capital Projects include the following from SDCs:

- Transfer from Street/Transportation SDC Fund (376) of \$1,055,000 for Student Pedestrian Improvements, Robin Ave., Butteville/South Arterial, and Evergreen Road, and \$230,000 for Design Work on Unspecified Projects.
- Transfer from Storm SDC Fund (377) of \$70,000 for Design Work on Unspecified Projects.

For a summary of all Transfers In and Out, see Budget Transfers on [page 167](#).

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Intergovernmental					
State Grants	363-000-3341	\$0	\$0	\$500,000	\$1,000,000
Total Intergovernmental:		\$0	\$0	\$500,000	\$1,000,000
Miscellaneous Revenue					
Interest from Investments	363-000-3611	\$4,343	\$5,114	\$2,000	\$30,000
Change in Fair Value of Investments	363-000-3617	-\$3,590	\$773	\$0	\$0
Developer Contributions	363-000-3678	\$278,651	\$214,833	\$0	\$0
Total Miscellaneous Revenue:		\$279,405	\$220,721	\$2,000	\$30,000
Transfers In					
Transfer From Street	363-000-3971.140	\$0	\$1,960,940	\$0	\$1,007,000
Transfer From Street SDC	363-000-3971.376	\$0	\$1,000,000	\$170,000	\$1,285,000
Transfer From Storm SDC	363-000-3971.377	\$0	\$114,126	\$67,320	\$70,000
Total Transfers In:		\$0	\$3,075,066	\$237,320	\$2,362,000
Fund Balance					
Beginning Fund Balance	363-000-3081	\$597,315	\$441,030	\$140,680	\$1,032,990
Total Fund Balance:		\$597,315	\$441,030	\$140,680	\$1,032,990
Total Revenue Source:		\$876,720	\$3,736,817	\$880,000	\$4,424,990

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Maintenance					
Construction					
Capital Outlay					
Streets/Alleys/Sidewalks	363-631-9531-5631	\$325,126	\$3,222,760	\$800,000	\$3,550,000
Storm Drains	363-631-9531-5636	\$110,565	\$72,971	\$80,000	\$0
Total Capital Outlay:		\$435,690	\$3,295,730	\$880,000	\$3,550,000
Total Construction:		\$435,690	\$3,295,730	\$880,000	\$3,550,000
Total Maintenance:		\$435,690	\$3,295,730	\$880,000	\$3,550,000
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	363-901-9971-5981.005	\$0	\$0	\$0	\$874,990
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$0	\$874,990
Total Ending Fund Balance:		\$0	\$0	\$0	\$874,990
Total Expenditures:		\$435,690	\$3,295,730	\$880,000	\$4,424,990

Budget Narrative

Description of Purpose/Function of Department

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 2023-24 projects

- Continued Legion Park Improvement Project
- Updated the Parks & Recreation Master Plan
- Began Boones Crossing Park Development

Description of FY 2024-25 proposed projects

- Continue Boones Crossing Park Development, \$700,000
- Begin Mill Creek Greenway Trail Development & Burlingham Park Improvement Planning, \$200,000
- Update Park SDC Methodology, \$40,000
- Improve Centennial Park's Dog Park, \$25,000
- Add Monument Signage, \$12,400
- Begin Burlingham Park Improvement Planning, \$10,000

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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Park's SDC's	364-000-3458.501	\$2,683,464	\$1,781,863	\$1,400,000	\$1,700,000
Total Charges for Goods and Services:		\$2,683,464	\$1,781,863	\$1,400,000	\$1,700,000
Miscellaneous Revenue					
Interest from Investments	364-000-3611	\$20,981	\$102,175	\$35,000	\$100,000
Change in Fair Value of Investments	364-000-3617	-\$20,553	-\$141	\$0	\$0
Total Miscellaneous Revenue:		\$428	\$102,034	\$35,000	\$100,000
Fund Balance					
Beginning Fund Balance	364-000-3081	\$1,836,741	\$4,020,633	\$4,459,380	\$6,345,680
Total Fund Balance:		\$1,836,741	\$4,020,633	\$4,459,380	\$6,345,680
Total Revenue Source:		\$4,520,633	\$5,904,530	\$5,894,380	\$8,145,680

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Parks Administration					
Design Engineering					
Materials & Services					
Other Professional Serv	364-491-9511-5419	\$0	\$0	\$60,000	\$50,000
Total Materials & Services:		\$0	\$0	\$60,000	\$50,000
Total Design Engineering:		\$0	\$0	\$60,000	\$50,000
Operating Transfer Out					
Transfers Out					
Transfer to General Cap Const Fund	364-491-9711-5811.358	\$500,000	\$1,485,954	\$1,028,750	\$937,400
Total Transfers Out:		\$500,000	\$1,485,954	\$1,028,750	\$937,400
Total Operating Transfer Out:		\$500,000	\$1,485,954	\$1,028,750	\$937,400
Total Parks Administration:		\$500,000	\$1,485,954	\$1,088,750	\$987,400
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	364-901-9971-5981.005	\$0	\$0	\$4,805,630	\$7,158,280
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$4,805,630	\$7,158,280
Total Ending Fund Balance:		\$0	\$0	\$4,805,630	\$7,158,280
Total Expenditures:		\$500,000	\$1,485,954	\$5,894,380	\$8,145,680

Budget Narrative

Description of Purpose/Function 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 2023-24 projects

- Contributed to the cost of street capacity improvements for:
 - West Hayes St. Improvement
 - Harvard Elevated Pedestrian Crossing

Description of FY 2024-25 proposed projects

- Contribute to the cost of street capacity improvements for:
 - Evergreen Rd. connection to Parr Rd. Improvement, \$600,000
 - Robin Ave/Woodland Pedestrian Crossing, \$225,000
 - Student Pedestrian Improvements, \$200,000
 - Begin Mill Creek Greenway Trail Development, \$200,000
 - Butteville/South Arterial (SWIR): \$30,000

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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Transportation Impact Fees	376-000-3458.101	\$7,117,377	\$1,988,329	\$2,000,000	\$1,150,000
Total Charges for Goods and Services:		\$7,117,377	\$1,988,329	\$2,000,000	\$1,150,000
Miscellaneous Revenue					
Interest from Investments	376-000-3611	\$64,380	\$303,453	\$110,000	\$300,000
Change in Fair Value of Investments	376-000-3617	-\$56,394	-\$1,514	\$0	\$0
Total Miscellaneous Revenue:		\$7,987	\$301,939	\$110,000	\$300,000
Fund Balance					
Beginning Fund Balance	376-000-3081	\$5,122,188	\$12,228,145	\$12,938,430	\$14,980,710
Total Fund Balance:		\$5,122,188	\$12,228,145	\$12,938,430	\$14,980,710
Total Revenue Source:		\$12,247,552	\$14,518,413	\$15,048,430	\$16,430,710

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Maintenance					
Design Engineering					
Materials & Services					
Other Professional Serv	376-631-9511-5419	\$19,406	\$0	\$0	\$0
Total Materials & Services:		\$19,406	\$0	\$0	\$0
Total Design Engineering:		\$19,406	\$0	\$0	\$0
Operating Transfer Out					
Transfers Out					
Transfer to General Fund	376-631-9711-5811.001	\$0	\$0	\$200,000	\$60,000
Transfer to General Cap Const Fund	376-631-9711-5811.358	\$0	\$0	\$50,000	\$200,000
Transfer to Street & Storm Cap Const Fund	376-631-9711-5811.363	\$0	\$1,000,000	\$170,000	\$1,285,000
Total Transfers Out:		\$0	\$1,000,000	\$420,000	\$1,545,000
Total Operating Transfer Out:		\$0	\$1,000,000	\$420,000	\$1,545,000
Total Maintenance:		\$19,406	\$1,000,000	\$420,000	\$1,545,000
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	376-901-9971-5981.005	\$0	\$0	\$14,628,430	\$14,885,710
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$14,628,430	\$14,885,710
Total Ending Fund Balance:		\$0	\$0	\$14,628,430	\$14,885,710
Total Expenditures:		\$19,406	\$1,000,000	\$15,048,430	\$16,430,710

Budget Narrative

Description of Purpose/Function of Department

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 2023-24 Projects

- Completing West Hayes Street Improvement
- Completing Harvard Elevated Pedestrian Crossing
- Developing Storm Drainage Master Plan Update

Description of FY 2024-25 Proposed Projects

- Unspecified Engineering/Design Projects, \$70,000
- Completing the Storm Drainage Master Plan Update, \$260,000

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Storm SDC's	377-000-3458.201	\$313,280	\$105,664	\$60,000	\$50,000
Total Charges for Goods and Services:		\$313,280	\$105,664	\$60,000	\$50,000
Miscellaneous Revenue					
Interest from Investments	377-000-3611	\$6,621	\$26,450	\$10,000	\$25,000
Change in Fair Value of Investments	377-000-3617	-\$5,049	-\$49	\$0	\$0
Total Miscellaneous Revenue:		\$1,572	\$26,401	\$10,000	\$25,000
Fund Balance					
Beginning Fund Balance	377-000-3081	\$779,018	\$1,093,870	\$1,021,790	\$1,052,570
Total Fund Balance:		\$779,018	\$1,093,870	\$1,021,790	\$1,052,570
Total Revenue Source:		\$1,093,870	\$1,225,936	\$1,091,790	\$1,127,570

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Maintenance					
Design Engineering					
Materials & Services					
Other Professional Serv	377-631-9511-5419	\$0	\$0	\$250,000	\$260,000
Total Materials & Services:		\$0	\$0	\$250,000	\$260,000
Total Design Engineering:		\$0	\$0	\$250,000	\$260,000
Operating Transfer Out					
Transfers Out					
Transfer to Street & Storm Cap Const Fund	377-631-9711-5811.363	\$0	\$114,126	\$67,320	\$70,000
Total Transfers Out:		\$0	\$114,126	\$67,320	\$70,000
Total Operating Transfer Out:		\$0	\$114,126	\$67,320	\$70,000
Total Maintenance:		\$0	\$114,126	\$317,320	\$330,000
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	377-901-9971-5981.005	\$0	\$0	\$774,470	\$797,570
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$774,470	\$797,570
Total Ending Fund Balance:		\$0	\$0	\$774,470	\$797,570
Total Expenditures:		\$0	\$114,126	\$1,091,790	\$1,127,570

Sewer Capital Construction Fund - 465

Department/Department Number: Sewer - 621
Division: Construction - 9531
Department Director: Curtis Stultz

Budget Narrative

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 2023-24 Projects:

- o I-5 Pump Station
- o N. First St. - Harrison to No Name

Description of FY 2024-25 Projects:

Project Name	Project Number	Amount	First Budget Year
Corby Street Improvement	CDSW1688	\$50,000	FY2023-24
Digester- Brick Veneer Repair	CISW1544	\$50,000	FY2018-19
Emergency Repairs _ Various Locations	TBD	\$500,000	FY2024-25
MH adjustment in ODOT's or Marion County ROW	TBD	\$70,000	FY2024-25
N First Street - Harrison to No Name	CDSW1466	\$2,100,000	FY2015-16
North Sanitary Sewer Trunk Line	CISW1620	\$1,000,000	FY2021-22
Poplar Tree Expansion & Irrigation Restoration	CDSW1592	\$300,000	FY2021-22
Pump Station Upgrades	CDSW1414	\$100,000	FY2013-14
Sanitary Sewer Collection System	CDSW1488	\$800,000	FY2018-19
SCADA	TBD	\$2,000,000	FY2024-25
UV	TBD	\$3,000,000	FY2024-25
Vanderbeck Pump Station Upgrades	CISW1622	\$200,000	FY2021-22
Design Work - Unspecified Sewer Cap Const Projects	TBD	\$250,000	FY2024-25
TOTAL		\$10,420,000	

Transfers In of \$3,260,000 from Sewer SDC Fund is to begin projects that improve capacity at N. First Street, the N. Sanitary Sewer Trunk Line, and both SCADA and UV at the WWTP. The Street Fund transfer supports the N. First Street sewer project. **Transfer In** from the Sewer Fund of \$6,160,000 will fund the remaining proposed projects for the fiscal year, including \$250,000 in unspecified construction projects' design work.

See Capital Construction Projects beginning on [page](#) for information on all budgeted capital projects.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Transfers In					
Transfer From Street	465-000-3971.140	\$0	\$0	\$0	\$1,000,000
Transfer From Sewer	465-000-3971.472	\$2,139,475	\$1,238,166	\$2,035,000	\$6,160,000
Transfer From Sewer SDC	465-000-3971.475	\$1,489,430	\$2,035,035	\$100,000	\$3,260,000
Total Transfers In:		\$3,628,905	\$3,273,201	\$2,135,000	\$10,420,000
Fund Balance					
Beginning Fund Balance	465-000-3081	\$1,251	-\$57,110	\$0	\$0
Total Fund Balance:		\$1,251	-\$57,110	\$0	\$0
Total Revenue Source:		\$3,630,156	\$3,216,091	\$2,135,000	\$10,420,000

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Sewer					
Design Engineering					
Capital Outlay					
Sewer	465-621-9511-5635	\$0	\$0	\$100,000	\$250,000
Total Capital Outlay:		\$0	\$0	\$100,000	\$250,000
Total Design Engineering:		\$0	\$0	\$100,000	\$250,000
Construction					
Capital Outlay					
Sewer	465-621-9531-5635	\$3,687,265	\$3,216,091	\$2,035,000	\$10,170,000
Total Capital Outlay:		\$3,687,265	\$3,216,091	\$2,035,000	\$10,170,000
Total Construction:		\$3,687,265	\$3,216,091	\$2,035,000	\$10,170,000
Total Sewer:		\$3,687,265	\$3,216,091	\$2,135,000	\$10,420,000
Total Expenditures:		\$3,687,265	\$3,216,091	\$2,135,000	\$10,420,000

Water Capital Construction Fund - 466

Department/Department Number: Water - 611
Division: Construction - 9531
Department Director: Curtis Stultz

Budget Narrative

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. No personnel costs are associated with this fund.

Description of FY 2023-24 Projects:

- New Well at I-5 site
- Parr Rd. Treatment Plant Piping and Well
- Fire Flow Improvements

Description of FY 2024-25 Projects

Project Name	Project Code	Amount	First Year Budgeted
Auxiliary Power to Wells	CIWA1595	\$75,000	FY 2020-21
Fire Flows Improvements	CDWA1551	\$311,450	FY 2018-19
New Well I-5 site & Land Acquisition	CDWA1694	\$300,000	FY 2023-24
Parr Rd Treatment Plant	CDWA1546	\$300,000	FY 2018-19
Replacement Transmission Line - Boones Ferry to Cleveland (Country Club Rd to Elevated Tank)	CIWA1658	\$2,500,000	FY 2022-23
Design Work - Unspecified Water Cap Const Projects	TBD	\$25,000	FY 2024-25
TOTAL		\$3,511,450	

In FY 2023-24, the City purchased land owned by ODOT in the southwest corner of the city (CDWA1694). In FY 2024-25, the City plans to expand the adjacent stormwater retention facility and establish a new municipal well to meet the City's growing water needs. The Replacement Transmission Line Project (CIWA1658) will replace an aging pipe that is critical to the transmission of water from the City's Boones Ferry Treatment Plant to its water tower.

See Capital Construction Projects beginning on [page 168](#) for 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 and interest from the fund cash balance.

Transfers In of \$936,450 from Water SDC Fund is to complete capacity improvements at Parr Road Treatment plant, the I-5 Waterline crossing to serve SWIR Area, and Fire Flow Improvements. The \$2,575,000 **Transfer In** from the Water Fund is to complete the Boones Ferry Transmission Line Replacement and the Auxiliary Power to Wells projects.

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on [page .](#)

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	466-000-3611	\$5,779	\$6,920	\$8,000	\$9,000
Change in Fair Value of Investments	466-000-3617	-\$3,674	\$445	\$0	\$0
Sale of Surplus Property	466-000-3691	\$0	\$0	\$800,000	\$0
Other Miscellaneous Income	466-000-3699	\$0	\$1,458	\$0	\$0
Total Miscellaneous Revenue:		\$2,105	\$8,823	\$808,000	\$9,000
Transfers In					
Transfer From Water	466-000-3971.470	\$0	\$1,364,932	\$354,000	\$2,575,000
Transfer From Water SDC	466-000-3971.474	\$0	\$1,475,134	\$675,000	\$936,450
Total Transfers In:		\$0	\$2,840,066	\$1,029,000	\$3,511,450
Fund Balance					
Beginning Fund Balance	466-000-3081	\$900,226	\$721,654	\$719,800	\$723,000
Total Fund Balance:		\$900,226	\$721,654	\$719,800	\$723,000
Total Revenue Source:		\$902,331	\$3,570,543	\$2,556,800	\$4,243,450

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Water					
Design Engineering					
Capital Outlay					
Water - Capital	466-611-9511-5634	\$164	\$14,396	\$50,000	\$25,000
Total Capital Outlay:		\$164	\$14,396	\$50,000	\$25,000
Total Design Engineering:		\$164	\$14,396	\$50,000	\$25,000
Right of Way					
Capital Outlay					
Land	466-611-9521-5611	\$0	\$0	\$900,000	\$0
Total Capital Outlay:		\$0	\$0	\$900,000	\$0
Total Right of Way:		\$0	\$0	\$900,000	\$0
Construction					
Capital Outlay					
Water - Capital	466-611-9531-5634	\$180,011	\$2,844,144	\$1,606,800	\$3,486,450
Total Capital Outlay:		\$180,011	\$2,844,144	\$1,606,800	\$3,486,450
Total Construction:		\$180,011	\$2,844,144	\$1,606,800	\$3,486,450
Total Water:		\$180,174	\$2,858,541	\$2,556,800	\$3,511,450
Ending Fund Balance					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Contingencies and Unappropriated Balances					
Reserve for Future Years	466-901-9971-5981.005	\$0	\$0	\$0	\$732,000
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$0	\$732,000
Total Ending Fund Balance:		\$0	\$0	\$0	\$732,000
Total Expenditures:		\$180,174	\$2,858,541	\$2,556,800	\$4,243,450

Budget Narrative

Description of Purpose/Function 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 2023-24 Projects

- Contributed to the cost of water capacity improvements for:
 - Parr Road Treatment Plant

Description of FY 2024-25 Proposed Focus/Goals

- Contribute to the cost of water capacity improvements for:
 - Completion of Parr Road Treatment Plant, \$300,000
 - I-5 Waterline Crossing to serve SWIR area, \$325,000
 - Fire Flow Improvements, \$311,450

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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Water SDC's	474-000-3458.301	\$1,457,155	\$756,404	\$1,000,000	\$755,000
Total Charges for Goods and Services:		\$1,457,155	\$756,404	\$1,000,000	\$755,000
Miscellaneous Revenue					
Interest from Investments	474-000-3611	\$26,084	\$107,802	\$50,000	\$130,000
Change in Fair Value of Investments	474-000-3617	-\$20,605	\$402	\$0	\$0
Total Miscellaneous Revenue:		\$5,479	\$108,204	\$50,000	\$130,000
Fund Balance					
Beginning Fund Balance	474-000-3081	\$3,021,013	\$4,483,647	\$3,517,400	\$3,809,790
Total Fund Balance:		\$3,021,013	\$4,483,647	\$3,517,400	\$3,809,790
Total Revenue Source:		\$4,483,647	\$5,348,255	\$4,567,400	\$4,694,790

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Water					
Operating Transfer Out					
Transfers Out					
Transfer to Water Cap Const	474-611-9711-5811.466	\$0	\$1,475,134	\$675,000	\$936,450
Total Transfers Out:		\$0	\$1,475,134	\$675,000	\$936,450
Total Operating Transfer Out:		\$0	\$1,475,134	\$675,000	\$936,450
Total Water:		\$0	\$1,475,134	\$675,000	\$936,450
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	474-901-9971-5981.005	\$0	\$0	\$3,892,400	\$3,758,340
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$3,892,400	\$3,758,340
Total Ending Fund Balance:		\$0	\$0	\$3,892,400	\$3,758,340
Total Expenditures:		\$0	\$1,475,134	\$4,567,400	\$4,694,790

Budget Narrative

Description of Purpose/Function of Department

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 2023-24 Projects

- No Projects

Description of FY 2024-25 Proposed Projects

- Contribute to the cost of sanitary sewer capacity improvements for:
 - North First Street - Harrison to No Name, \$1,100,000
 - UV at Wastewater Treatment Plant, \$1,000,000
 - SCADA at Wastewater Treatment Plant, \$660,000
 - North Sanitary Sewer Trunk Line, \$500,000
 - Wastewater Facilities Master Plan Update, \$230,000

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Sewer SDC's	475-000-3458.401	\$2,055,127	\$1,329,366	\$1,300,000	\$1,100,000
Total Charges for Goods and Services:		\$2,055,127	\$1,329,366	\$1,300,000	\$1,100,000
Miscellaneous Revenue					
Interest from Investments	475-000-3611	\$27,743	\$80,592	\$50,000	\$100,000
Change in Fair Value of Investments	475-000-3617	-\$22,780	\$1,824	\$0	\$0
Total Miscellaneous Revenue:		\$4,962	\$82,416	\$50,000	\$100,000
Fund Balance					
Beginning Fund Balance	475-000-3081	\$2,828,971	\$3,399,631	\$558,280	\$4,171,380
Total Fund Balance:		\$2,828,971	\$3,399,631	\$558,280	\$4,171,380
Total Revenue Source:		\$4,889,061	\$4,811,414	\$1,908,280	\$5,371,380

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Sewer					
Design Engineering					
Materials & Services					
Other Professional Serv	475-621-9511-5419	\$0	\$0	\$300,000	\$230,000
Total Materials & Services:		\$0	\$0	\$300,000	\$230,000
Total Design Engineering:		\$0	\$0	\$300,000	\$230,000
Operating Transfer Out					
Transfers Out					
Transfer to Sewer Cap Const	475-621-9711-5811.465	\$1,489,430	\$2,035,035	\$100,000	\$3,260,000
Total Transfers Out:		\$1,489,430	\$2,035,035	\$100,000	\$3,260,000
Total Operating Transfer Out:		\$1,489,430	\$2,035,035	\$100,000	\$3,260,000
Total Sewer:		\$1,489,430	\$2,035,035	\$400,000	\$3,490,000
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Reserve for Future Years	475-901-9971-5981.005	\$0	\$0	\$1,508,280	\$1,881,380
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$1,508,280	\$1,881,380
Total Ending Fund Balance:		\$0	\$0	\$1,508,280	\$1,881,380
Total Expenditures:		\$1,489,430	\$2,035,035	\$1,908,280	\$5,371,380

Equipment Replacement Fund - 591

Department/Department Number: Various
Division: Equipment Purchases - 9211
Department Director: Curtis Stultz

Budget Narrative

Description of Purpose/Function of Department

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 2023-24 Accomplishments

- No specific projects have been designated

Description of FY 2024-25 Proposed Focus/Goals

- Traffic Counters for Streets

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.

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Equipment Replacement Fund				
Miscellaneous Revenue	\$1,575	\$23,744	\$8,000	\$30,000
Transfers In	\$150,000	\$180,000	\$180,000	\$180,000
Fund Balance	\$794,199	\$945,774	\$1,086,640	\$1,097,010
Total Equipment Replacement Fund:	\$945,774	\$1,149,518	\$1,274,640	\$1,307,010

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Capital Outlay	\$0	\$169,504	\$1,274,640	\$1,307,010
Total Expense Objects:	\$0	\$169,504	\$1,274,640	\$1,307,010

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.

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	591-000-3611	\$5,884	\$23,591	\$8,000	\$30,000
Change in Fair Value of Investments	591-000-3617	-\$4,308	\$153	\$0	\$0
Total Miscellaneous Revenue:		\$1,575	\$23,744	\$8,000	\$30,000
Transfers In					
Transfer From Street	591-000-3971.140	\$50,000	\$60,000	\$60,000	\$60,000
Transfer From Water	591-000-3971.470	\$50,000	\$60,000	\$60,000	\$60,000
Transfer From Sewer	591-000-3971.472	\$50,000	\$60,000	\$60,000	\$60,000
Total Transfers In:		\$150,000	\$180,000	\$180,000	\$180,000
Fund Balance					
Beginning Fund Balance	591-000-3081	\$794,199	\$945,774	\$1,086,640	\$1,097,010
Total Fund Balance:		\$794,199	\$945,774	\$1,086,640	\$1,097,010
Total Revenue Source:		\$945,774	\$1,149,518	\$1,274,640	\$1,307,010

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Water					
Equipment Purchases					
Capital Outlay					
Other Equipment	591-611-9211-5649	\$0	\$30,585	\$519,600	\$493,550
Total Capital Outlay:		\$0	\$30,585	\$519,600	\$493,550
Total Equipment Purchases:		\$0	\$30,585	\$519,600	\$493,550
Total Water:		\$0	\$30,585	\$519,600	\$493,550
Sewer					
Equipment Purchases					
Capital Outlay					
Other Equipment	591-621-9211-5649	\$0	\$103,475	\$395,810	\$424,200
Total Capital Outlay:		\$0	\$103,475	\$395,810	\$424,200
Total Equipment Purchases:		\$0	\$103,475	\$395,810	\$424,200
Total Sewer:		\$0	\$103,475	\$395,810	\$424,200
Maintenance					
Equipment Purchases					
Capital Outlay					
Other Equipment	591-631-9211-5649	\$0	\$28,778	\$329,110	\$360,520
Total Capital Outlay:		\$0	\$28,778	\$329,110	\$360,520
Total Equipment Purchases:		\$0	\$28,778	\$329,110	\$360,520

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Total Maintenance:		\$0	\$28,778	\$329,110	\$360,520
Engineering					
Equipment Purchases					
Capital Outlay					
Other Equipment	591-691-9211-5649	\$0	\$6,666	\$26,390	\$25,190
Total Capital Outlay:		\$0	\$6,666	\$26,390	\$25,190
Total Equipment Purchases:		\$0	\$6,666	\$26,390	\$25,190
Total Engineering:		\$0	\$6,666	\$26,390	\$25,190
Transit					
Equipment Purchases					
Capital Outlay					
Other Equipment	591-671-9211-5649	\$0	\$0	\$3,730	\$3,550
Total Capital Outlay:		\$0	\$0	\$3,730	\$3,550
Total Equipment Purchases:		\$0	\$0	\$3,730	\$3,550
Total Transit:		\$0	\$0	\$3,730	\$3,550
Total Expenditures:		\$0	\$169,504	\$1,274,640	\$1,307,010

Internal Service Funds

- Information Technology Fund - 568
- Insurance Fund - 581
- PERS Reserve Fund - 693

Revenue Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Information Technology Fund				
Charges for Goods and Services	\$178,228	\$198,650	\$192,230	\$222,550
Miscellaneous Revenue	\$1,058,736	\$1,168,020	\$1,350,560	\$1,511,090
Fund Balance	\$411,214	\$507,863	\$464,000	\$305,790
Total Information Technology Fund:	\$1,648,179	\$1,874,533	\$2,006,790	\$2,039,430
Insurance Fund				
Miscellaneous Revenue	\$726,612	\$789,115	\$757,050	\$919,210
Fund Balance	\$800,865	\$850,273	\$803,400	\$644,280
Total Insurance Fund:	\$1,527,477	\$1,639,388	\$1,560,450	\$1,563,490
Reserve for PERS				
Transfers In	\$183,120	\$208,000	\$0	\$0
Fund Balance	\$0	\$183,120	\$391,120	\$391,120
Total Reserve for PERS:	\$183,120	\$391,120	\$391,120	\$391,120
Total:	\$3,358,776	\$3,905,041	\$3,958,360	\$3,994,040

Expenditure Summary by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Information Technology Fund				
Personnel Services	\$434,074	\$551,670	\$731,660	\$790,980
Materials & Services	\$647,165	\$752,296	\$788,580	\$829,780
Capital Outlay	\$53,487	\$169,752	\$150,000	\$70,000
Transfers Out	\$5,590	\$5,700	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$336,550	\$348,670
Total Information Technology Fund:	\$1,140,316	\$1,479,418	\$2,006,790	\$2,039,430
Insurance Fund				
Personnel Services	\$69,878	\$74,706	\$82,920	\$85,740
Materials & Services	\$606,627	\$711,483	\$927,800	\$1,017,360
Transfers Out	\$700	\$830	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$549,730	\$460,390
Total Insurance Fund:	\$677,204	\$787,019	\$1,560,450	\$1,563,490
Reserve for PERS				
Contingencies and Unappropriated Balances	\$0	\$0	\$391,120	\$391,120
Total Reserve for PERS:	\$0	\$0	\$391,120	\$391,120
Total:	\$1,817,520	\$2,266,437	\$3,958,360	\$3,994,040

Budget Narrative

Description of Purpose/Function 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 software systems the City utilizes.

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, Hubbard Fire District, Aurora Fire District, Mt. Angel Fire District, Monitor Fire District, Silver Falls Library, and newly, the Silverton Fire District.

Description of Department, Including Number of Personnel

The department consists of 7.0 FTE

Description of FY 2023-24 Accomplishments

- Migrated all used to Microsoft 365, including all outside agencies
- Upgraded most of the network switches to newer models to keep them supported before going end-of-life
- Replace all wireless access points that were almost at end of life with newer models
- Switched from an on-prem phone system to a cloud-based system that offers more features, flexibility, and ease of use. This is estimated to save around \$80,000 every five years in phone system hardware upgrades
- Migrated all servers from a highly hands-on backup solution to a simpler backup solution with on-prem backups and immutable backups in the cloud. Also, added backups for Microsoft 365
- Relocated and reinstalled computers, printer, networking, etc. for four remodel projects at various locations

Description of FY 2024-25 Proposed Focus/Goals

- Work on a backlog of pending projects with support from a newly hired IT Technician
- Help with networking and computer relocation in City Hall's lower-level remodel
- Complete a penetration test and remediate to determine that the City has as secure a network environment as possible
- Setup Virtual Desktop Infrastructure (VDI) server to streamline access to critical police software and speed up performance
- Upgrade all PCs to Windows 11 before Windows 10 reaches the end of support in October 2024

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Total Completed IT Help Desk Tickets	798	674	757	750
Replace and/or Upgrade Computers	55	61	60	60
Major Software Applications Supported	34	36	36	37
Computer Systems Supported	640	757	757	780
Hours Worked Supporting Other Agencies	290	350	520	200*

* Switching to a per PC billing model

Revenue Sources and Other Discussion

Charges for Goods and Services include governmental support revenue for network maintenance and support provided to area agencies. At \$222,550, this revenue source provides 11% of the total operating revenue in the fund, an increase of 1.5% over the FY 2023-24 budget.

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 \$1,511,090. 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 \$70,000 this year, a 50% decrease following the City's FY 2023-24 network improvements.

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Information Technology Fund				
Charges for Goods and Services	\$178,228	\$198,650	\$192,230	\$222,550
Miscellaneous Revenue	\$1,058,736	\$1,168,020	\$1,350,560	\$1,511,090
Fund Balance	\$411,214	\$507,863	\$464,000	\$305,790
Total Information Technology Fund:	\$1,648,179	\$1,874,533	\$2,006,790	\$2,039,430

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$434,074	\$551,670	\$731,660	\$790,980
Materials & Services	\$647,165	\$752,296	\$788,580	\$829,780
Capital Outlay	\$53,487	\$169,752	\$150,000	\$70,000
Transfers Out	\$5,590	\$5,700	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$336,550	\$348,670
Total Expense Objects:	\$1,140,316	\$1,479,418	\$2,006,790	\$2,039,430

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Charges for Goods and Services					
Reimbursements Hubbard	568-000-3421.002	\$19	\$1,573	\$0	\$500
Reimbursements Mt Angel	568-000-3421.003	\$4,144	\$4,019	\$4,000	\$5,200
Reimbursements Silverton	568-000-3421.004	\$16,192	\$30,438	\$28,000	\$32,000
Reimbursements Aurora FD	568-000-3421.005	\$489	\$1,169	\$1,000	\$1,000
Reimbursements Monitor FD	568-000-3421.006	\$0	\$64	\$500	\$500
Reimbursements Mt Angel FD	568-000-3421.007	\$4,939	-\$1,674	\$2,000	\$2,000
Reimbursement METCOM (Norcom)	568-000-3421.008	\$55,470	\$68,729	\$60,000	\$63,000
Reimbursement Gervais	568-000-3421.009	\$2,948	\$3,689	\$2,000	\$7,200
Reimbursement Woodburn Fire Dist	568-000-3421.010	\$6,680	\$1,931	\$0	\$3,000
Reimburse Silverton FD	568-000-3421.015	\$0	\$0	\$0	\$5,000
Reimbursements Monitor Fire District	568-000-3421.018	\$506	\$21	\$0	\$0
Reimbursements Silver Falls Library	568-000-3421.020	\$1,099	\$191	\$0	\$500
Rec Mgmt (RMS) Hubbard	568-000-3422.002	\$13,100	\$13,300	\$14,320	\$14,540
Rec Mgmt (RMS) Mt Angel	568-000-3422.003	\$13,400	\$13,700	\$14,650	\$14,870
Rec Mgmt (RMS) Silverton	568-000-3422.004	\$39,300	\$40,000	\$42,510	\$43,500
Rec Mgmt (RMS) Mt Angel FD	568-000-3422.007	\$0	\$1,100	\$1,220	\$1,250
Rec Mgmt (RMS) Woodburn Fire Dist	568-000-3422.010	\$2,000	\$0	\$0	\$6,000
Rec Mgmt (RMS) Stayton PD	568-000-3422.011	\$14,544	\$13,100	\$14,190	\$14,490
Rec Mgmt (RMS) Turner PD	568-000-3422.012	\$3,400	\$3,500	\$3,780	\$3,860
Rec Mgmt (RMS) Aumsville PD	568-000-3422.017	\$0	\$3,800	\$4,060	\$4,140
Total Charges for Goods and Services:		\$178,228	\$198,650	\$192,230	\$222,550
Miscellaneous Revenue					
Interest from Investments	568-000-3611	\$2,216	\$6,877	\$5,000	\$5,000
Change in Fair Value of Investments	568-000-3617	-\$1,943	-\$33	\$0	\$0
IT Revenue - General Fund	568-000-3652.001	\$818,620	\$893,950	\$1,025,220	\$1,153,350
IT Revenue - Transit	568-000-3652.110	\$25,200	\$26,040	\$32,850	\$41,670
IT Revenue - Building Inspection	568-000-3652.123	\$29,290	\$31,500	\$42,300	\$46,620
IT Revenue - Street	568-000-3652.140	\$21,630	\$28,140	\$45,110	\$46,000
IT Revenue - Water	568-000-3652.470	\$56,910	\$59,220	\$64,910	\$72,790
IT Revenue - Sewer	568-000-3652.472	\$96,390	\$113,400	\$125,520	\$128,340
IT Revenue - Urban Renewal	568-000-3652.720	\$8,610	\$8,820	\$9,450	\$10,420
Other Miscellaneous Income	568-000-3699	\$1,814	\$106	\$200	\$6,900
Total Miscellaneous Revenue:		\$1,058,736	\$1,168,020	\$1,350,560	\$1,511,090
Fund Balance					
Beginning Fund Balance	568-000-3081	\$411,214	\$507,863	\$464,000	\$305,790
Total Fund Balance:		\$411,214	\$507,863	\$464,000	\$305,790
Total Revenue Source:		\$1,648,179	\$1,874,533	\$2,006,790	\$2,039,430

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
IT					
Information Technology					
Personnel Services					
Regular Wages	568-152-1921-5111	\$292,728	\$373,955	\$467,650	\$504,780
Part-Time Wages	568-152-1921-5112	\$2,646	\$0	\$0	\$0
Overtime	568-152-1921-5121	\$707	\$1,780	\$0	\$0
OR Workers' Benefit	568-152-1921-5211	\$77	\$89	\$110	\$110
Social Security	568-152-1921-5212	\$22,427	\$29,862	\$36,260	\$39,150
Med & Dent Ins	568-152-1921-5213	\$51,973	\$57,235	\$103,290	\$113,770
PERS - City	568-152-1921-5214.100	\$40,204	\$53,669	\$79,970	\$86,320
PERS 6%	568-152-1921-5214.600	\$15,262	\$22,303	\$28,070	\$30,300
DEFERED COMP - CITY	568-152-1921-5214.800	\$6,554	\$7,367	\$7,400	\$8,050
Long Term Disability Ins	568-152-1921-5215	\$689	\$741	\$580	\$870
Unemployment Insurance	568-152-1921-5216	\$399	\$3,283	\$6,080	\$5,040
Life Insurance	568-152-1921-5217	\$410	\$478	\$370	\$570
Paid Family Leave Insurance	568-152-1921-5218	\$0	\$907	\$1,880	\$2,020
Total Personnel Services:		\$434,074	\$551,670	\$731,660	\$790,980
Materials & Services					
Computer Supplies	568-152-1921-5315	\$37,129	\$39,565	\$42,000	\$42,000
Office Supplies	568-152-1921-5319	\$1,014	\$990	\$1,000	\$1,000
Fuel	568-152-1921-5323	\$765	\$1,121	\$1,100	\$1,100
Garage Services	568-152-1921-5409.140	\$1,103	\$545	\$1,000	\$1,000
Accounting/Auditing	568-152-1921-5414	\$485	\$626	\$500	\$800
Computer	568-152-1921-5415	\$68,732	\$70,319	\$77,000	\$82,520
Other Professional Serv	568-152-1921-5419	\$60,323	\$112,668	\$100,000	\$100,000
Telephone/Data	568-152-1921-5421	\$6,727	\$5,555	\$9,000	\$37,000
Postage	568-152-1921-5422	\$1	\$47	\$200	\$200
Internet	568-152-1921-5423	\$13,241	\$15,032	\$16,000	\$16,000
Meals	568-152-1921-5432	\$415	\$0	\$0	\$0
Mileage	568-152-1921-5433	\$739	\$229	\$500	\$1,000
Software Licenses	568-152-1921-5446	\$381,471	\$436,577	\$460,800	\$461,650
Internal Rent	568-152-1921-5448	\$15,940	\$15,510	\$18,430	\$18,050
Leases - Other	568-152-1921-5449	\$27,025	\$28,807	\$25,000	\$30,000
Auto Insurance	568-152-1921-5461	\$510	\$590	\$510	\$780
Workers' Comp	568-152-1921-5464	\$4,950	\$3,800	\$3,890	\$4,150
General Liability Insurance	568-152-1921-5465	\$7,940	\$9,820	\$10,650	\$11,030
Equipment Repair & Maint	568-152-1921-5471	\$7,454	\$5,494	\$7,000	\$7,500
Registrations/Training	568-152-1921-5492	\$11,200	\$5,000	\$14,000	\$14,000
Total Materials & Services:		\$647,165	\$752,296	\$788,580	\$829,780
Capital Outlay					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Network	568-152-1921-5645.101	\$53,487	\$169,752	\$150,000	\$70,000
Total Capital Outlay:		\$53,487	\$169,752	\$150,000	\$70,000
Transfers Out					
Transfer to Reserve for PERS	568-152-1921-5811.693	\$5,590	\$5,700	\$0	\$0
Total Transfers Out:		\$5,590	\$5,700	\$0	\$0
Total Information Technology:		\$1,140,316	\$1,479,418	\$1,670,240	\$1,690,760
Total IT:		\$1,140,316	\$1,479,418	\$1,670,240	\$1,690,760
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	568-901-9971-5921	\$0	\$0	\$216,550	\$228,670
Reserve–Equipment	568-901-9971-5981.004	\$0	\$0	\$120,000	\$120,000
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$336,550	\$348,670
Total Ending Fund Balance:		\$0	\$0	\$336,550	\$348,670
Total Expenditures:		\$1,140,316	\$1,479,418	\$2,006,790	\$2,039,430

Budget Narrative

Description of Purpose/Function of Department

Manage 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 (.33 FTE) is allocated to risk management and Safety Committee activities. All insurance coverage, premium and claims activity is handled through this department.

Description of FY 2023-24 Accomplishments

- City-wide Fire Extinguisher training
- Vehicle Incident Report folders for City vehicles
- Vehicle Incident Reporting Policy

Description of FY 2024-25 Proposed Focus/Goals

- Provide CPR/AED training to City employees
- Become eligible to apply for the Safety and Health Achievement Recognition Program (SHARP)
- Work with departments to conduct job hazard analysis

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Increase Number of Safety Meetings	9	9	9	9

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Insurance Fund				
Miscellaneous Revenue	\$726,612	\$789,115	\$757,050	\$919,210
Fund Balance	\$800,865	\$850,273	\$803,400	\$644,280
Total Insurance Fund:	\$1,527,477	\$1,639,388	\$1,560,450	\$1,563,490

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$69,878	\$74,706	\$82,920	\$85,740
Materials & Services	\$606,627	\$711,483	\$927,800	\$1,017,360
Transfers Out	\$700	\$830	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$549,730	\$460,390
Total Expense Objects:	\$677,204	\$787,019	\$1,560,450	\$1,563,490

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Miscellaneous Revenue					
Interest from Investments	581-000-3611	\$3,632	\$13,626	\$5,000	\$7,000
Change in Fair Value of Investments	581-000-3617	-\$3,689	-\$160	\$0	\$0
General Liability	581-000-3658.101	\$426,000	\$523,090	\$521,050	\$669,650
Workers Comp	581-000-3658.104	\$300,000	\$250,000	\$230,000	\$241,560
Other Miscellaneous Income	581-000-3699	\$669	\$2,560	\$1,000	\$1,000
Total Miscellaneous Revenue:		\$726,612	\$789,115	\$757,050	\$919,210
Fund Balance					
Beginning Fund Balance	581-000-3081	\$800,865	\$850,273	\$803,400	\$644,280
Total Fund Balance:		\$800,865	\$850,273	\$803,400	\$644,280
Total Revenue Source:		\$1,527,477	\$1,639,388	\$1,560,450	\$1,563,490

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
City Recorder					
Risk Management					
Personnel Services					
Regular Wages	581-131-1581-5111	\$49,192	\$52,943	\$57,450	\$59,790
Part-Time Wages	581-131-1581-5112	\$405	\$0	\$0	\$0
Overtime	581-131-1581-5121	\$38	\$40	\$0	\$0
OR Workers' Benefit	581-131-1581-5211	\$10	\$10	\$10	\$10
Social Security	581-131-1581-5212	\$3,907	\$4,273	\$4,610	\$4,800
Med & Dent Ins	581-131-1581-5213	\$2,873	\$3,098	\$3,430	\$3,690
PERS - City	581-131-1581-5214.100	\$8,040	\$8,308	\$10,190	\$10,610
PERS 6%	581-131-1581-5214.600	\$3,019	\$3,434	\$3,450	\$3,590
DEFERED COMP - CITY	581-131-1581-5214.800	\$2,144	\$1,847	\$2,660	\$2,270
Long Term Disability Ins	581-131-1581-5215	\$111	\$97	\$90	\$90
Unemployment Insurance	581-131-1581-5216	\$74	\$462	\$740	\$600
Life Insurance	581-131-1581-5217	\$64	\$62	\$60	\$60
Paid Family Leave Insurance	581-131-1581-5218	\$0	\$133	\$230	\$230
Total Personnel Services:		\$69,878	\$74,706	\$82,920	\$85,740
Materials & Services					
Accounting/Auditing	581-131-1581-5414	\$485	\$626	\$800	\$800
Other Professional Serv	581-131-1581-5419	\$0	\$428	\$100	\$12,000
Meals	581-131-1581-5432	\$0	\$0	\$150	\$250
Mileage	581-131-1581-5433	\$0	\$0	\$250	\$500
Travel	581-131-1581-5439	\$0	\$0	\$350	\$600
Auto Insurance	581-131-1581-5461	\$84,997	\$84,792	\$93,500	\$139,040

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Property/Earthquake Insurance	581-131-1581-5463	\$137,929	\$156,375	\$180,550	\$228,910
Workers' Comp	581-131-1581-5464	\$122,192	\$159,738	\$230,000	\$241,560
General Liability Insurance	581-131-1581-5465	\$236,354	\$277,489	\$325,000	\$356,700
Deductible	581-131-1581-5468	\$3,965	\$5,000	\$10,000	\$20,000
Other Insurance Costs	581-131-1581-5469	\$20,620	\$26,048	\$85,000	\$15,000
Dues & Subscriptions	581-131-1581-5491	\$85	\$170	\$200	\$1,000
Registrations/Training	581-131-1581-5492	\$0	\$816	\$1,900	\$1,000
Total Materials & Services:		\$606,627	\$711,483	\$927,800	\$1,017,360
Total Risk Management:		\$676,505	\$786,189	\$1,010,720	\$1,103,100
Operating Transfer Out					
Transfers Out					
Transfer to Reserve for PERS	581-131-9711-5811.693	\$700	\$830	\$0	\$0
Total Transfers Out:		\$700	\$830	\$0	\$0
Total Operating Transfer Out:		\$700	\$830	\$0	\$0
Total City Recorder:		\$677,204	\$787,019	\$1,010,720	\$1,103,100
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	581-901-9971-5921	\$0	\$0	\$549,730	\$460,390
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$549,730	\$460,390
Total Ending Fund Balance:		\$0	\$0	\$549,730	\$460,390
Total Expenditures:		\$677,204	\$787,019	\$1,560,450	\$1,563,490

Budget Narrative

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 and FY 2024-25 budgets.

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> (<https://www.oregon.gov/pers/Pages/financials/Actuarial-Financial-Information.aspx>).

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Transfers In					
Transfer From General Fund	693-000-3971.001	\$108,000	\$123,740	\$0	\$0
Transfer From Transit	693-000-3971.110	\$6,800	\$8,800	\$0	\$0
Transfer From Building	693-000-3971.123	\$7,770	\$8,840	\$0	\$0
Transfer From Street	693-000-3971.140	\$10,820	\$11,820	\$0	\$0
Transfer From Water	693-000-3971.470	\$16,770	\$19,230	\$0	\$0
Transfer From Sewer	693-000-3971.472	\$24,580	\$26,180	\$0	\$0
Transfer from Information Technology	693-000-3971.568	\$5,590	\$5,700	\$0	\$0
Transfer From Insurance	693-000-3971.581	\$700	\$830	\$0	\$0
Transfer from Urban Renewal	693-000-3971.720	\$2,090	\$2,860	\$0	\$0
Total Transfers In:		\$183,120	\$208,000	\$0	\$0
Fund Balance					
Beginning Fund Balance	693-000-3081	\$0	\$183,120	\$391,120	\$391,120
Total Fund Balance:		\$0	\$183,120	\$391,120	\$391,120
Total Revenue Source:		\$183,120	\$391,120	\$391,120	\$391,120

Expenditure Detail

Name	Account ID	FY2024 Budget	FY2025 Budget
Expenditures			
Ending Fund Balance			
Contingencies and Unappropriated Balances			
Contingency	693-901-9971-5921	\$391,120	\$391,120
Total Contingencies and Unappropriated Balances:		\$391,120	\$391,120
Total Ending Fund Balance:		\$391,120	\$391,120
Total Expenditures:		\$391,120	\$391,120

Budget Narrative

Description of Purpose/Function 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 forecast 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, Including Number of Personnel

Department staffing is budgeted at 1.0 FTE, including a Director (0.6 FTE) and an Economic Development Project Manager (0.4 FTE), whose wages are allocated between the General Fund and Urban Renewal Fund based on the percentage of time dedicated to each department. The department had a RARE participant in FY 2023-24 and will apply again for consideration in FY 2024-25.

Description of FY 2023-24 Accomplishments

- Staffed the Public Arts and Mural Committee and work 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
 - Facade Make-Over Program
 - 50/50 Sidewalk Program
 - 1st and Cleveland Parking Lot
 - Dahlia Park Improvements
 - Drinking Fountain in Plaza
 - 190 Garfield Building Improvements

Description of FY 2024-25 Urban Renewal Projects

- Staff the Public Arts and Mural Committee and work on the development and management of projects
 - Police Department Monument (CAUR1700), \$55,000
 - Bison Art Project at High School (CAUR1701), \$55,000
- Promoted Urban Renewal Building Improvement Grant program to businesses and manage projects
 - Building Improvement Program Applications
- Additional Urban Renewal Projects
 - Facade Make-Over Program, \$40,000
 - 50/50 Sidewalk Program, \$10,000
 - Security Camera Installations, \$8,000
 - First & Garfield Street Improvements, \$6,000

Performance Measures

Measures	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Goal
Urban Renewal Building Improvement Grants	2	3	12	6
Urban Renewal Design Service Grants	2	6	7	5
Complete Public Arts - Mural Projects	2	2	2	2
Facade Make-Overs	N/A	4	6	5
50/50 Sidewalk Improvement Applications	N/A	20	5	10

Revenue Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Urban Renewal Fund				
Taxes	\$826,096	\$928,018	\$1,104,000	\$1,152,460
Intergovernmental	\$130,637	\$103,720	\$0	\$0
Miscellaneous Revenue	\$5,021	\$39,465	\$20,000	\$35,000
Fund Balance	\$1,520,974	\$1,244,815	\$1,187,230	\$683,130
Total Urban Renewal Fund:	\$2,482,727	\$2,316,018	\$2,311,230	\$1,870,590

Expenditure Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expense Objects				
Personnel Services	\$207,158	\$277,660	\$292,200	\$289,650
Materials & Services	\$90,449	\$248,160	\$553,550	\$263,030
Capital Outlay	\$603,343	\$339,241	\$736,000	\$124,000
Debt Service	\$334,871	\$335,419	\$335,750	\$335,860
Transfers Out	\$2,090	\$2,860	\$0	\$0
Contingencies and Unappropriated Balances	\$0	\$0	\$393,730	\$858,050
Total Expense Objects:	\$1,237,911	\$1,203,340	\$2,311,230	\$1,870,590

Revenue Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue Source					
Taxes					
Property Tax - Current	720-000-3111	\$807,147	\$912,533	\$1,088,000	\$1,136,960
Property Tax - Delinquent	720-000-3112	\$18,948	\$15,486	\$16,000	\$15,500
Total Taxes:		\$826,096	\$928,018	\$1,104,000	\$1,152,460
Intergovernmental					
State Grants	720-000-3341	\$130,637	\$103,720	\$0	\$0
Total Intergovernmental:		\$130,637	\$103,720	\$0	\$0
Miscellaneous Revenue					
Interest from Investments	720-000-3611	\$12,334	\$38,783	\$20,000	\$35,000
Change in Fair Value of Investments	720-000-3617	-\$7,313	\$682	\$0	\$0
Total Miscellaneous Revenue:		\$5,021	\$39,465	\$20,000	\$35,000
Fund Balance					
Beginning Fund Balance	720-000-3081	\$1,520,974	\$1,244,815	\$1,187,230	\$683,130
Total Fund Balance:		\$1,520,974	\$1,244,815	\$1,187,230	\$683,130
Total Revenue Source:		\$2,482,727	\$2,316,018	\$2,311,230	\$1,870,590

Expenditure Detail

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Expenditures					
Economic Development					
URA					
Personnel Services					
Regular Wages	720-125-7200-5111	\$135,732	\$186,072	\$192,520	\$190,280
Part-Time Wages	720-125-7200-5112	\$405	\$0	\$0	\$0
Overtime	720-125-7200-5121	\$659	\$159	\$0	\$0
OR Workers' Benefit	720-125-7200-5211	\$24	\$32	\$30	\$20
Social Security	720-125-7200-5212	\$10,377	\$14,925	\$15,330	\$15,150
Med & Dent Ins	720-125-7200-5213	\$22,895	\$26,287	\$24,930	\$25,910
Retirement	720-125-7200-5214	\$0	\$2,928	\$0	\$0
PERS - City	720-125-7200-5214.100	\$22,684	\$26,096	\$34,470	\$34,310
PERS 6%	720-125-7200-5214.600	\$8,430	\$10,600	\$11,560	\$11,410
DEFERED COMP - CITY	720-125-7200-5214.800	\$5,267	\$7,925	\$9,520	\$9,360
Long Term Disability Ins	720-125-7200-5215	\$305	\$347	\$340	\$340
Unemployment Insurance	720-125-7200-5216	\$201	\$1,626	\$2,510	\$1,910
Life Insurance	720-125-7200-5217	\$178	\$223	\$220	\$210
Paid Family Leave Insurance	720-125-7200-5218	\$0	\$438	\$770	\$750
Total Personnel Services:		\$207,158	\$277,660	\$292,200	\$289,650

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Materials & Services					
Accounting/Auditing	720-125-7200-5414	\$2,910	\$3,758	\$3,000	\$3,530
Other Professional Serv	720-125-7200-5419	\$69,456	\$38,077	\$125,000	\$78,000
IT Support	720-125-7200-5428	\$8,610	\$8,820	\$9,450	\$10,420
Internal Rent	720-125-7200-5448	\$1,010	\$920	\$1,100	\$1,080
Grant Program	720-125-7200-5520	\$2,595	\$174,303	\$400,000	\$155,000
Design Services	720-125-7200-5530	\$5,868	\$22,283	\$15,000	\$15,000
Total Materials & Services:		\$90,449	\$248,160	\$553,550	\$263,030
Capital Outlay					
Public Art	720-125-7200-5630	\$4,459	\$11,010	\$260,000	\$110,000
Streets/Alleys/Sidewalks	720-125-7200-5631	\$47,967	\$800	\$240,000	\$0
Other Improvements	720-125-7200-5639	\$550,917	\$327,430	\$236,000	\$14,000
Total Capital Outlay:		\$603,343	\$339,241	\$736,000	\$124,000
Debt Service					
Bond Principal	720-125-7200-5711	\$269,000	\$277,000	\$285,000	\$293,000
Bond Interest	720-125-7200-5721	\$65,871	\$58,419	\$50,750	\$42,860
Total Debt Service:		\$334,871	\$335,419	\$335,750	\$335,860
Total URA:		\$1,235,821	\$1,200,480	\$1,917,500	\$1,012,540
Operating Transfer Out					
Transfers Out					
Transfer to Reserve for PERS	720-125-9711-5811.693	\$2,090	\$2,860	\$0	\$0
Total Transfers Out:		\$2,090	\$2,860	\$0	\$0
Total Operating Transfer Out:		\$2,090	\$2,860	\$0	\$0
Total Economic Development:		\$1,237,911	\$1,203,340	\$1,917,500	\$1,012,540
Ending Fund Balance					
Contingencies and Unappropriated Balances					
Contingency	720-901-9971-5921	\$0	\$0	\$60,000	\$70,000
Reserve for Future Years	720-901-9971-5981.005	\$0	\$0	\$0	\$788,050
Reserve for URA Debt	720-901-9971-5981.008	\$0	\$0	\$333,730	\$0
Total Contingencies and Unappropriated Balances:		\$0	\$0	\$393,730	\$858,050
Total Ending Fund Balance:		\$0	\$0	\$393,730	\$858,050
Total Expenditures:		\$1,237,911	\$1,203,340	\$2,311,230	\$1,870,590

CAPITAL IMPROVEMENTS

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 canceled. 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 Purpose	Fund	Project No.
Activity (A)	Activity (A)	General Fund (GF)	#
Capital (C)	Building (B)	Street (ST)	
Engineering Only (E)	Distribution (D)	Sewer (SW)	
Grant (G)	Equipment (E)	Transit (TR)	
Maintenance (M)	Infrastructure (I)	Urban Renewal (UR)	
	Parks (P)	Water (WA)	
	Vehicles (V)		

Six Year Capital Improvement Plan - FY 2024-25 to FY 2029-30

Project	Revenue Source	24-25	25-26	26-27	27-28	28-29	29-30	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	100,000						100,000
Evergreen/214 Intersection Improvements, traffic signal phase	State/City	50,000						50,000
Settlemier/214 Intersection Improvements, traffic signal phase	State/City	50,000						50,000
HS/Front St. Sidewalk Safety Improvements	State/ODOT Rail/GF	250,000						250,000
Total State Fund Construction		9,710,000	-	-	-	15,000,000		24,710,000

Street & Storm Construction								
Evergreen Road: Connect to Parr Road	Developer/Street SDC	800,000						800,000
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	300,000	3,500,000					3,800,000
Hayes/Evergreen Intersection Improvements	Street Fund/Street SDC	600,000	3,500,000					4,100,000
Stacey Allison/Evergreen Intersection Improvements	Street Fund/Street SDC	900,000	4,000,000					4,900,000
Stacy Allison to Evergreen Road- Street Improvments	Street Fund/Street SDC	25,000	3,000,000					3,025,000
Stacey Allison/Industrial Extention	Street Fund/Street SDC	25,000	5,000,000					5,025,000
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	100,000	100,000	100,000		450,000
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	25,000	75,000	75,000				175,000
B. Intersections								-
Settlemier/W. Lincoln	Street Fund	65,000						65,000
C. TSP Update	Street SDC							-
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		5,570,000	21,530,000	335,000	7,075,000	100,000	-	34,610,000

Storm Drain Construction								
4th Street Storm Replacement - Garfield to Harrison	Street Fund/Storm SDC	620,000						620,000
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	500,000						500,000
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
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
Total Storm Drain Construction		2,768,000	3,532,000					6,300,000

Six Year Capital Improvement Plan - FY 2024-25 to FY 2029-30

Project	Revenue Source	24-25	25-26	26-27	27-28	28-29	29-30	Total
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		215,000
Oswald Street	Street Fund					1,500,000		1,500,000
Church Street, 1st to 2nd	Street Fund					265,000		265,000
Total Gravel Streets		50,000	720,000	520,000	450,000	2,230,000		3,970,000

Water Systems Construction								
New Well I-5 Site	Water Fund	100,000	3,500,000					3,600,000
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							-
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	3,484,000						3,484,000
Parr Road Treatment Plant - New well & raw water piping	Water Fund/Water SDC							-
I-5 waterline crossing to serve SWIR Area	Water Fund/Water SDC/Dev	250,000	2,500,000					2,750,000
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			1,347,200
Auxilliary Power for Wells #9, #11 & #14	Water Fund	75,000						75,000
Columbia Drive Water Main Replacement	Water Fund	900,000						900,000
Santiam Drive Water Main Replacement	Water Fund	600,000						600,000
S. Cascade Drive Water Main Replacement	Water Fund	1,000,000						1,000,000
W Clackamas Circle and E Clackamas Circle Water Main Replacement	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		7,345,800	8,976,800	1,536,800	736,800			18,596,200

Wastewater: Treatment Plant								
POTW Phase 2A/Natural Treatment System	Sewer Fund	2,400,000	3,400,000					5,800,000
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	500,000	500,000					1,000,000
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
Total Treatment Plant		4,905,000	11,885,000					16,790,000

Six Year Capital Improvement Plan - FY 2024-25 to FY 2029-30

Project	Revenue Source	24-25	25-26	26-27	27-28	28-29	29-30	Total
Wastewater: Collection System Construction								
Collection System Piping Replacements	Sewer Fund	460,000	300,000	300,000	300,000	300,000		1,660,000
Young Street Pipeline Project	Sewer Fund	9,000,000						9,000,000
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
North Santiam Sewer Trunk Line from MCPS to Hazelnut Dr	Sewer Fund/Sewer SDC	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	300,000						300,000
Woodland/Hwy 219 Sewer repair at NE quadrant	Sewer Fund	200,000						200,000
Progress Way Pipeline project	Sewer Fund	255,000	1,200,000					1,455,000
Cleveland Street (north side of railroad)	Sewer Fund	500,000						500,000
Corby Street	Sewer Fund	50,000						50,000
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					40,000
Total Sewer Construction		12,375,000	3,600,000	1,940,000	370,000	680,000		18,965,000

Public Facilities Projects								
Library - Roof Replacement Sections A-H, Gutter & Down Sheeting	General Fund	75,000	475,000					550,000
Aquatic Center - Roof Replacement Section A	General Fund		125,000					125,000
Garage Resurface, concrete covered	General Fund		27,500					27,500
202 Young Street - Roof Replacement Sections A-C	General Fund		53,500					53,500
Fleet Maintenance Roof Replacement Section D	General Fund		17,500					17,500
Public Works Annex Roof Replacement	General Fund	175,000						175,000
Settlemier Restrooms - Roof Replacement Section B	General Fund			10,000				10,000
Park Maintenance office - Roof Replacement	General Fund			20,000				20,000
Total Facilities		250,000	698,500	30,000				978,500

Parks								
Acquire properties for Mill Creek Greenway	Park SDC/Grants		200,000					200,000
Restore Wyffels Park	Park SDC/Grants			235,000				235,000
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	ARPA/Park SDC/Grants	85,000						85,000
Burlingham Park - Playground Replacement & Surfacing, Restroom, Interactive Play Feature, Sports Court Surfacing, Soccer Field Improvments	Park SDC/Grants/ GF		300,000	1,000,000				1,300,000
Park Comfort and Convenience Features	Park SDC/Grants/GF	25,000	25,000	25,000	25,000	25,000	25,000	150,000
North Front Street Park Sport Court	Park SDC/Grants/GF				100,000			100,000
North Front Street Park Playground Replacement & Surfacing	Park SDC/Grants/GF				240,000			240,000
North Front Street Park - Paved interior loop trail & connecting pathway (N. Front St. to N. 1st St.)	Park SDC/Grants/GF				90,000			90,000
Boones Crossing Park Development	Park SDC, Grants	1,400,000						1,400,000
Centennial Park Dog Park Improvements	ARPA/ Park SDC	100,000						100,000
Centennial Park Sports Field Improvements	Park SDC/Grants/GF				1,100,000			1,100,000
Centennial Park Sports Court Resurfacing and Lighting	Park SDC/Grants/GF				380,000			380,000

Six Year Capital Improvement Plan - FY 2024-25 to FY 2029-30

Project	Revenue Source	24-25	25-26	26-27	27-28	28-29	29-30	Total
Parks								
Dove Landing - Dog Park (drinking fountain, shelter, play features, irrigation, fencing, concrete entry)	Park SDC/Grants/GF					270,000		270,000
Dove Landing - Paved pump track (small and large)	Park SDC/Grants/GF					800,000		800,000
Dove Landing - Playground Surfacing	Park SDC/Grants/GF					160,000		160,000
Dove Landing - Irrigation Extension	Park SDC/Grants/GF					80,000		80,000
Heritage Park - Playground Replacement & Surfacing	Park SDC/Grants/GF			215,000				215,000
Heritage Park - Connecting paved pathway (Lexington Ct. to Jamestown St.)	Park SDC/Grants/GF			35,000				35,000
Heritage Park - Sport court resurfacing & striping	Park SDC/Grants/GF			55,000				55,000
Heritage Park - ADA-compliant picnic table & bench	Park SDC/Grants/GF			15,000				15,000
Hermanson Park - Playground Replacement & Surfacing	Park SDC/Grants/GF				240,000			240,000
Hermanson Park - Paved Loop Connecting All Amenities to Trail	Park SDC/Grants/GF				25,000			25,000
Hermanson Pond - Viewing Platform Improvement	Park SDC/Grants/GF		35,000					35,000
Legion Park - Parking Lot Expansion	Park SDC/Grants/GF		560,000					560,000
Legion Park - Park and Playground Improvements	Park SDC/Grants/GF			130,000				130,000
Senior Estates Park - Exercise Stations	Park SDC/Grants/GF					80,000		80,000
Senior Estates Park - Picnic tables & benches (ADA)	Park SDC/Grants/GF					20,000		20,000
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
Aquatic Center Spray Features and Water Slides	General Fund, Bond		250,000					250,000
Community Center	Loan/Bond/Grants/Park SDC	12,500,000	23,000,000	23,000,000				58,500,000
Settlemer Park Improvements -Sports Courts, Shelter, Destination/Boundless Playground	Park SDC/Grants/Bond			1,500,000				1,500,000
Nelson Park Soccer Field, Paved Paths, Shelter, Playground Replace., Sports Court Surfacing	Park SDC/Grants				470,000			470,000
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
Add Park SW Area East of I-5 (A)	Park SDC/Grants		900,000					900,000
Add Park SW Area East of I-5 (B)	Park SDC/Grants			950,000				950,000
Add Park SE Area West of 99E (C)	Park SDC/Grants						1,600,000	1,600,000
Add Park to E Area East of 99E (D)	Park SDC/Grants					1,350,000		1,350,000
Add Park NW West of I-5 (E)	Park SDC/Grants				1,260,000			1,260,000
Total Parks Construction		16,070,000	26,420,000	27,160,000	3,930,000	2,785,000	1,625,000	77,990,000

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
Centennial Park - Dog Park Improvements	CPGF1673	100,000				100,000
Library Roof	TBD	75,000				75,000
City Hall Basement Remodel	CBBF1672	620,000				620,000
Annex Building Roof	TBD	175,000				175,000
Burlingham Park Picnic Shelter	CPGF1677	70,000				70,000
Boones Crossing Park Development	CPGF1678	1,400,000				1,400,000
Monument Signage	TBD	40,000				40,000
Police Department Parking Design	TBD	35,000				35,000
Mill Creek Greenway Trail Development	CPGF1679	2,100,000				2,100,000
Butteville/Parr Road Sight Distance Improvements	TBD		120,000			120,000
Butteville/South Arterial (SWIR)	TBD		30,000			30,000
Elm Street	TBD		50,000			50,000
Evergreen Rd/Stacy Allison Temporary AC patch	TBD		20,000			20,000
Evergreen Rd: connect to Parr Rd Street Improvement	TBD		600,000			600,000
N Boones Ferry Road/ Tukwilla Pedestrian Crossing	TBD		80,000			80,000
Rehab	TBD		500,000			500,000
Robin Ave/Woodland Pedestrian Crossing	TBD		225,000			225,000
Safety Sidewalk & ADA Construction	CIST1165		100,000			100,000
Senecal Bridge_ Pedestrian Rail Replacement	TBD		100,000			100,000
Senior States _ Full Depth Repairs	TBD		50,000			50,000
Student Pedestrian Improvements	CIST 1680		1,200,000			1,200,000
TMDL Projects -storm	CDST1686		20,000			20,000
Tomlin / Christiansen St _ Pedestrian Crossing	TBD		35,000			35,000
Tukwila Drive Pavers Repair	TBD		20,000			20,000
Woodcrest Court Full Depth Repair	TBD		100,000			100,000
Design Work - Unspecified Street Cap Const Projects	TBD		300,000			300,000
Corby Street Improvement	CDSW1688			50,000		50,000
Digester- Brick Veneer Repair	CISW1544			50,000		50,000
Emergency Repairs _ Various Locations	TBD			500,000		500,000
MH adjustment in ODOT's or Marion County ROW	TBD			70,000		70,000
N First Street - Harrison to No Name	CDSW1466			2,100,000		2,100,000
North Sanitary Sewer Trunk Line	CISW1620			1,000,000		1,000,000
Poplar Tree Expansion & Irrigation Restoration	CDSW1592			300,000		300,000
Pump Station Upgrades	CDSW1414			100,000		100,000
Sanitary Sewer Collection System	CDSW1488			800,000		800,000
SCADA	TBD			2,000,000		2,000,000
UV	TBD			3,000,000		3,000,000
Vanderbeck Pump Station Upgrades	CISW1622			200,000		200,000
Design Work - Unspecified Sewer Cap Const Projects	TBD			250,000		250,000
Auxiliary Power to Wells	CIWA1595				75,000	75,000
Fire Flows Improvements	CDWA1551				311,450	311,450
New Well I-5 site & Land Acquisition	CDWA1694				300,000	300,000
Parr Rd Treatment Plant	CDWA1546				300,000	300,000
Replacement Transmission Line Boones Ferry to Cleveland (Country Club Rd to Elevated Tank)	CIWA1658				2,500,000	2,500,000
Design Work - Unspecified Water Cap Const Projects	TBD				25,000	25,000
Totals		4,615,000	3,550,000	10,420,000	3,511,450	22,096,450

DEBT

Debt Overview

Summary of Outstanding Debt

The City of Woodburn has, as of June 30, 2024, no outstanding long-term debt outside the Urban Renewal Agency (URA).

URA Remaining Long-Term Debt

2019 URA Series 2019	Fiscal Year ending June 30,	Principal	Interest	Total
Beginning Principal = \$2,900,000	2025	293,000	42,860	335,860
	2026	301,000	34,740	335,740
	2027	309,000	26,400	335,400
	2028	318,000	17,840	335,840
Last payment June 2029	2029	326,000	9,030	335,030
		<u>1,547,000</u>	<u>130,870</u>	<u>1,677,870</u>

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 has no GO Debt. The available amount of additional debt the City can incur is \$61.7 million.

SUPPORTING SCHEDULES

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.

		ECONOMIC	CITY	CITY		HUMAN	COMMUNITY	
		ADMINISTRATION	DEVELOPMENT	RECORDER	ATTORNEY	FINANCE	RESOURCES	SERVICES
001 General Fund								
101 Administration	429,870		71,640	136,510	435,880	156,170		
125 Economic Development		171,390	4,940					35,640
211 Police	38,030		21,440	24,700	33,510	83,310		
411 Community Services	32,500		37,940					149,950
511 Planning	21,660			64,750				
651 Engineering			9,890					
General Fund Wages & Ben	522,060	171,390	145,850	225,960	469,390	239,480		185,590
110 Transit Fund	6,520		13,040		81,730	7,630		40,830
123 Building Inspection Fund	3,240		16,490	18,860	25,930	11,440		
137 Housing Rehab Fund	3,240							
140 Street Fund - Maint	24,930		19,190	32,890	74,330	34,410		27,220
470 Water Fund	114,880		24,120	47,650	276,470	34,410		27,220
472 Sewer Fund								
621 Sewer	131,130		17,530	77,270	377,860	34,410		27,220
631 Maintenance								
641 Surface Water/Collect								
568 Information Technology			8,250		16,100			27,230
581 Insurance Fund			49,270		15,940	20,530		
720 Urban Renewal Fund	31,390	188,930	2,970	8,220	50,000			8,140
Other Funds Wages & Ben	315,330	188,930	150,860	184,890	918,360	142,830		157,860
All Funds Wages & Ben*	837,390	360,320	296,710	410,850	1,387,750	382,310		343,450

	COMMUNITY					NON-		
	DEVELOPMENT	ENGINEERING	STREET	WATER	SEWER	IT	ALLOCATED	TOTAL
001 General Fund								
101 Administration							157,820	1,387,890
125 Economic Development						17,720	-	229,690
211 Police						17,730	8,855,260	9,073,980
411 Community Services			26,670			17,730	2,744,900	3,009,690
511 Planning	256,470					11,810	323,500	678,190
651 Engineering		153,910	63,890		12,100			239,790
General Fund Wages & Ben	256,470	153,910	90,560	-	12,100	64,990	12,081,480	14,619,230
110 Transit Fund			49,300				907,540	1,106,590
123 Building Inspection Fund	85,510	9,490				5,910	812,940	989,810
137 Housing Rehab Fund							-	3,240
140 Street Fund - Maint		218,250	164,630		12,100	17,730	753,630	1,379,310
470 Water Fund		214,250	74,460	54,660	48,410	11,810	1,143,210	2,071,550
472 Sewer Fund							-	-
621 Sewer		235,140	74,460	54,660	48,410	17,730	1,584,040	2,679,860
631 Maintenance					227,180		-	227,180
641 Surface Water/Collect					160,680		-	160,680
568 Information Technology							739,400	790,980
581 Insurance Fund							-	85,740
720 Urban Renewal Fund							-	289,650
Other Funds Wages & Ben	85,510	677,130	362,850	109,320	496,780	53,180	5,940,760	9,784,590
All Funds Wages & Ben*	341,980	831,040	453,410	109,320	508,880	118,170	18,022,240	24,403,820

FTE Detail by Supervising Department

Department and Position	Actual FY 2021-22	Actual FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	%
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	1.0	0%
Public Affairs and Communications Manager	1.0	1.0	1.0	1.0	0%
Total City Administrator	2.3	3.3	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	1.0	1.0	1.0	1.0	0%
Management Analyst	-	-	-	1.0	
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	1.0	0%
Court Operations Clerk	2.0	1.0	1.0	1.0	0%
Cashier	2.0	3.0	3.0	2.0	-33%
Cashier - part-time	0.5	-	-	0.5	
Municipal Court Judge	0.1	0.2	0.2	0.2	0%
Total Finance	10.6	11.2	11.2	11.7	4%
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%
Risk & Safety Coordinator	-	-	-	1.0	
Office Assistant - part-time	-	-	-	0.5	
Total City Recorder	1.2	1.2	1.2	2.7	125%
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 - part-time seasonal	-	-	1.0	-	-100%
Total Human Resources	2.0	2.0	3.0	2.0	-33%

Department and Position	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	% Change
Economic Development					
Economic Development Director	0.4	0.4	0.4	0.4	0%
Economic Development Analyst	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	1.0	0%
Associate Planner	1.0	1.0	1.0	1.0	0%
Planner	1.0	1.0	1.0	1.0	0%
Senior Planner	1.0	1.0	1.0	1.0	0%
Total Planning	5.0	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	2.0	100%
Plans Examiner/Building Inspector I	0.8	1.0	1.0	-	-100%
Plans Examiner/Building Inspector III - part-time	0.5	0.5	0.5	0.5	0%
Permit Tech I	1.0	1.0	1.0	-	-100%
Permit Tech II	-	-	1.0	1.0	0%
Total Building	5.3	5.5	6.5	5.5	-15%
Total Community Development	10.3	10.5	11.5	10.5	-9%
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	6.0	6.0	7.0	17%
Police Officer	27.0	27.0	27.0	29.0	7%
Community Services Officer	2.0	3.0	3.0	3.0	0%
Police Property and Evidence Tech	1.5	2.0	2.5	2.5	0%
Executive Legal Assistant	1.0	1.0	1.0	1.0	0%
Support Services Manager	1.0	1.0	1.0	-	-100%
Police Records Clerk	3.0	3.0	3.0	3.0	0%
Bailiffs - three quarter-time	2.5	2.5	1.5	2.3	50%
Total Police	47.0	49.5	49.0	51.8	6%

Department and Position	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	% Change
Community Services					
Community Services Admin					
Assistant City Administrator	1.0	1.0	1.0	1.0	0%
Special Projects Manager	1.0	-	-	-	
Community Services Director	-	1.0	1.0	1.0	0%
Community Relations Manager	1.0	1.0	1.0	1.0	0%
Youth Outreach Coordinator	-	-	1.0	1.0	0%
Community Relations Assistant - part-time	0.5	0.5	0.5	0.5	0%
Total Community Services Admin	3.5	3.5	4.5	4.5	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%
Library Assistant - part-time	6.1	3.4	3.3	3.5	5%
Total Library	11.1	8.4	8.3	8.5	2%
Museum					
Museum Curator - part-time	-	-	0.5	0.5	0%
Total Museum	-	-	0.5	0.5	0%
Recreation					
Parks & Recreation Manager	1.0	-	-	-	0%
Recreation Supervisor	1.0	-	-	-	0%
Events & Special Programs Manager	-	1.0	1.0	1.0	0%
Administrative Specialist	-	-	1.0	1.0	0%
Recreation Employees - part-time	0.9	1.3	1.0	1.0	0%
Total Recreation	2.9	2.3	3.0	3.0	0%
Aquatics					
Aquatics Program Supervisor	1.0	1.0	1.0	1.0	0%
Aquatics Employees -part-time	9.6	8.5	8.5	7.5	-12%
Total Aquatics	10.6	9.5	9.5	8.5	-11%
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	3.0	3.0	3.0	0%
Bus Driver - part-time	4.8	4.3		5.4	4.5-16%
Medical Transport Driver - part-time	1.0	1.0	1.0	1.0	0%
Dial-A-Ride Driver - part-time	2.4	2.3	2.3	2.4	7%
Management Analyst- part-time	-	-	0.4	-	-100%
Vehicle Custodian - part-time	0.5	0.5	0.5	0.5	0%
Total Transit	11.6	12.9	14.4	13.3	-8%
Parks & Facilities Maintenance					
Parks & Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0	0%
Parks & Maintenance Worker	4.0	2.0	2.0	2.0	0%
Parks & Custodial Worker - part-time	1.8	-	-	-	
Custodial Worker I	1.0	1.0	1.0	2.0	100%
Custodial Worker II	1.0	1.0	1.0	-	-100%
Utility Worker I	1.0	3.0	3.0	4.0	33%
Total Parks & Facilities Maintenance	9.8	8.0	8.0	9.0	13%
Total Community Services	49.5	44.6	48.2	47.3	-2%

Department and Position	Actual FY 2021-22	Actual FY 2022-23	Budget FY2023-24	Budget FY 2024-25	% Change
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	2.0	0%
IT Network Technician - part-time	0.5	-	-	-	
Total Info Technology	6.5	6.0	7.0	7.0	0%

Public Works

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	1.0	0%
PW Utility Crew Lead	1.0	-	-	-	
Administrative Analyst	-	-	1.0	1.0	0%
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	0%
Water Operator I	1.0	1.0	1.0	1.0	0%
Water Operator II	1.0	1.0	1.0	1.0	0%
PW Maintenance Tech	1.0	1.0	1.0	1.0	0%
Utility Worker 1 (Seasonal) - part-time	0.5	0.5	0.5	0.5	0%
Total Water	10.5	10.5	11.5	10.5	-9%

Surface Water/Sewer Collections

PW Section Supervisor	-	-	-	1.0	100%
Sewer Line Maintenance Tech	1.0	1.0	1.0	-	-100%
Wastewater Collections Operator I	2.0	2.0	1.0	1.0	0%
Wastewater Collections Operator II	-	-	1.0	1.0	0%
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	1.0	0%
Administrative Specialist	1.0	1.0	-	-	
Industrial Waste Coordinator	1.0	1.0	1.0	1.0	0%
Laboratory Coordinator	1.0	1.0	1.0	1.0	0%
Utility Worker II	1.0	1.0	1.0	1.0	0%
Utility Worker I	2.0	2.0	2.0	2.0	0%
PW Maintenance Technician - WWTP	2.0	2.0	2.0	2.0	0%
Wastewater Operator I	2.0	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	13.0	13.0	13.0	13.0	0%

Department and Position	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	% Change
Public Works (cont.)					
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	2.0	3.0	50%
Utility Worker III/Utility Crew Lead	1.0	-	-	-	
PW Operation Section Supervisor	-	1.0	1.0	1.0	0%
Utility worker I (Seasonal)	1.5	1.0	-	-	
Grounds & ROW Maintenance Worker - part-time	-	-	1.0	-	-100%
Total Street	9.5	9.0	10.0	10.0	0%
Engineering					
Public Works Proj & Eng Director	1.0	-	-	-	0%
City Engineer	1.0	1.0	1.0	1.0	0%
Project Engineer	1.0	2.0	2.0	2.0	0%
Associate Engineer	1.0	1.0	1.0	-	-100%
Engineering Technician III	1.0	1.0	1.0	1.0	0%
Engineering Technician II	1.0	1.0	1.0	1.0	0%
Project Engineer - part-time	0.5	0.5	0.5	0.5	0%
Total Engineering	6.5	6.5	6.5	5.5	-15%
Total Public Works	42.5	42.0	44.0	42.0	-5%
TOTAL FTE	175.3	173.7	181.8	181.7	0%

Urban Renewal Agency

Department and Position	Actual FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	% Change
Urban Renewal Agency					
Economic Development Director	0.6	0.6	0.6	0.6	0%
Economic Development Analyst	0.4	0.4	0.4	0.4	0%
Total Economic Development	1.0	1.0	1.0	1.0	0%
Total FTE - Urban Renewal Agency	1.0	1.0	1.0	1.0	0%
GRAND TOTAL FTE	176.3	174.7	182.8	182.7	0%

Budgeted Transfers

The table below shows a summary of all budgeted transfers. The purpose of each transfer is included in the individual fund discussions. Funds for capital projects are only transferred on a reimbursement basis.

		Transfers In											
		General	Transit	Opioid Settle.	Street	General	Community	Str/Storm	Sewer	Water	Equip	PERS	
Fund		Fund 001	Fund 110	Fund 133	Fund 140	Cap Const Fund 358	Cntr. Cap Cont Fund 359	Cap Const Fund 363	Cap Const Fund 465	Cap Const Fund 466	Replacemt Fund 591	Reserve Fund 693	Total
Transfers Out	General Fund 001		150,000	200,000		562,600	1,000,000						1,912,600
	GO Debt Service 250	48,000											48,000
	Transit Fund 110												-
	Building Fund 123					370,000							370,000
	American Rescue Plan 136	986,160	186,000			120,000	385,000						1,677,160
	Street Fund 140							1,007,000	1,000,000		60,000		2,067,000
	Parks SDC 364					937,400							937,400
	Transportation SDC Fund 376	60,000				200,000		1,285,000					1,545,000
	Storm SDC Fund 377							70,000					70,000
	Water Fund 470				30,000					2,575,000	60,000		2,665,000
	Sewer Fund 472				120,000				6,160,000		60,000		6,340,000
	Water SDC Fund 474									936,450			936,450
	Sewer SDC Fund 475								3,260,000				3,260,000
	Info Tech Fund 586												-
	Insurance Fund 581												-
	Urban Renewal Fund 720												-
	Total	1,094,160	336,000	200,000	150,000	2,190,000	1,385,000	2,362,000	10,420,000	3,511,450	180,000	-	21,828,610

FINANCIAL PLAN & FORECAST

City of Woodburn

FY 2024/25 Financial Plan Budget Policies, Fiscal Strategy, & Five-Year Forecast

FY 2024/2025 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 working within the constraints of limited General Fund resources to fully rebuild popular parks, recreation, and aquatics 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 2024/25 proposed budget that conservatively allocates projected resources.

1. Working in the framework of the City Council’s FY 2024/25 Financial Plan and Oregon Budget Law, the City Administrator will present a balanced FY 2024/25 Budget, working to prevent 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 the 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. This will be the final year of the City’s ARPA program, as remaining ARPA resources are expected to be fully expended in FY 24/25.
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. In order to keep up with the increasing demands for public safety services necessitated by growth, it is anticipated that two additional police officers will be included in the FY 24/25 proposed budget.

5. As a primary economic goal, the City is continuing to pursue an Urban Growth Boundary Adjustment, which will incorporate the Urban Reserve Area to meet the strong demand for additional employment lands.
6. The City anticipates placing a general obligation bond measure on the November 2024 ballot that would fund the construction of the community center project that has been in the planning stage for many years. In addition to the funds generated by the bond measure, capital construction funding will be comprised of a \$15 million grant awarded by the Oregon State Legislature and a potential \$5 million contribution from the Urban Renewal program. If the measure is successful, additional general fund resources must be wisely allocated to covering the increased operational subsidy the significantly expanded facility would require.

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. In order to ensure that the cost of providing infrastructure required to support new development does not burden existing residents, the City will not waive or reduce system development charges, except as required by state law and City ordinances.

- **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 25 percent of the General Fund's operating appropriation shall be placed into the operating contingency in order to meet cash flow needs. 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 25 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 10%.
- 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

OREGON
Incorporated 1889



Legion Park Improvements



City of Woodburn, Oregon and Woodburn Urban Renewal Agency **Five Year Forecast FY 2024-25 to 2028-29**

City of Woodburn

Five-Year Forecast

FY 2024-25 - FY 2028-29

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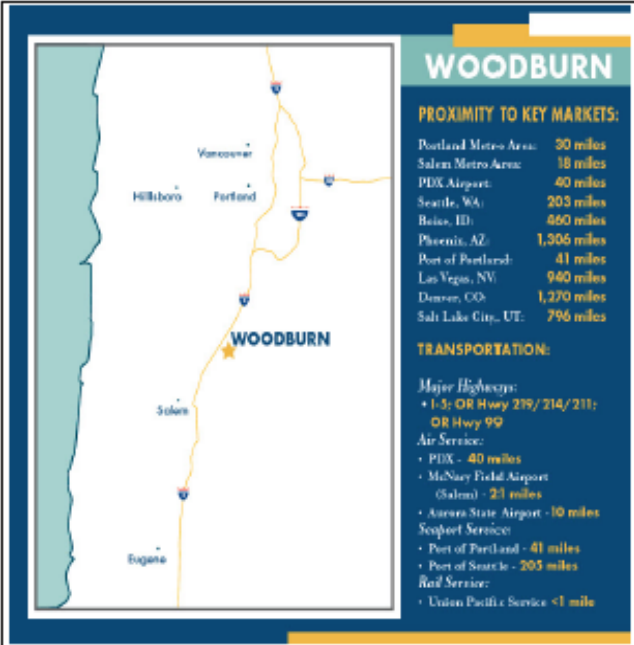
Introduction

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 26,664¹, is Oregon’s 22nd 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 \$25,900 (compared to \$41,805 for the state), and the median income for a household was \$58,916, or 23 percent less than the state median household income of \$76,632².



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

¹ Portland State University, Population Estimates and Reports, Certified Population Estimates, July 1, 2023

² US Census Bureau Quick Facts, Woodburn, OR

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 forecasters. 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 the 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 2016 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 nearly completed Amazon facility and development of the newly annexed industrial areas (expected to provide an estimated 1 million additional square feet during this time.) The City has begun the process of expanding the UGB to include the Urban Reserve Area identified in the last expansion

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 \$13,244,694³ as of June 30, 2023. 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

³ The \$13,244,694 is the City of Woodburn's net proportionate share of the Unfunded Actuarial Liability as of June 30, 2023. Oregon PERS' independently audited financial statement can be found at <http://www.oregon.gov/pers>

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 an 11 percent growth assumption and an average 5 percent growth assumption in each year that follows.

Infrastructure Cost Escalation

The engineering cost estimates for needed infrastructure improvements have increased over the last year. The increased estimates are included in the graphical representations of the Funds to indicate the sustainability of current service levels.

Fund Summaries:

General Fund

Service demands in Police and Community Services (i.e., Library, Aquatic Center, Recreation, and Parks) will increase as Woodburn's population 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. In addition, FY 2024-25 has an estimated increase significantly higher to account for the impact of Amazon hitting the tax rolls. Anticipated property development will be included in the tax forecast as they are added on the county assessor tax rolls. While inflation is trending downward from its high in 2022, it has not returned to the pre-pandemic levels. Inflation in the forecast matches the Consumer Price Index and is factored into personnel and materials and service cost assumptions, with a 4 percent increase in the first year and smaller increases in the following years.

Water

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. To maintain a positive ending fund 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

Over the past four years, the Transit Fund has slowly accumulated a healthy fund balance due to a combination of state formula and competitive funds from the Oregon Department of Transportation (ODOT), federal funds from the Federal Transit Administration (FTA) and American Rescue Plan (ARPA), and an annual subsidy from the General Fund (GF). 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 and subsidizes fares currently. ARPA funds helped smooth pandemic-related operational disruptions and higher than average operational and capital costs impacted by 5-9 percent inflationary rates.

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. Other capital improvements will be necessary in the near future but will need to be staggered according to need and funding availability. To maintain a positive ending fund 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.

Streets

The City has allowed the fund balance to grow in preparation for priority capital projects. However, the current funding level is insufficient to cover the escalating cost of infrastructure maintenance. This is due to limited revenue sources including a state and city gas tax, utility privilege taxes, and ODOT funds which do not fully keep pace with necessary streets repair and infrastructure projects.

General Fund

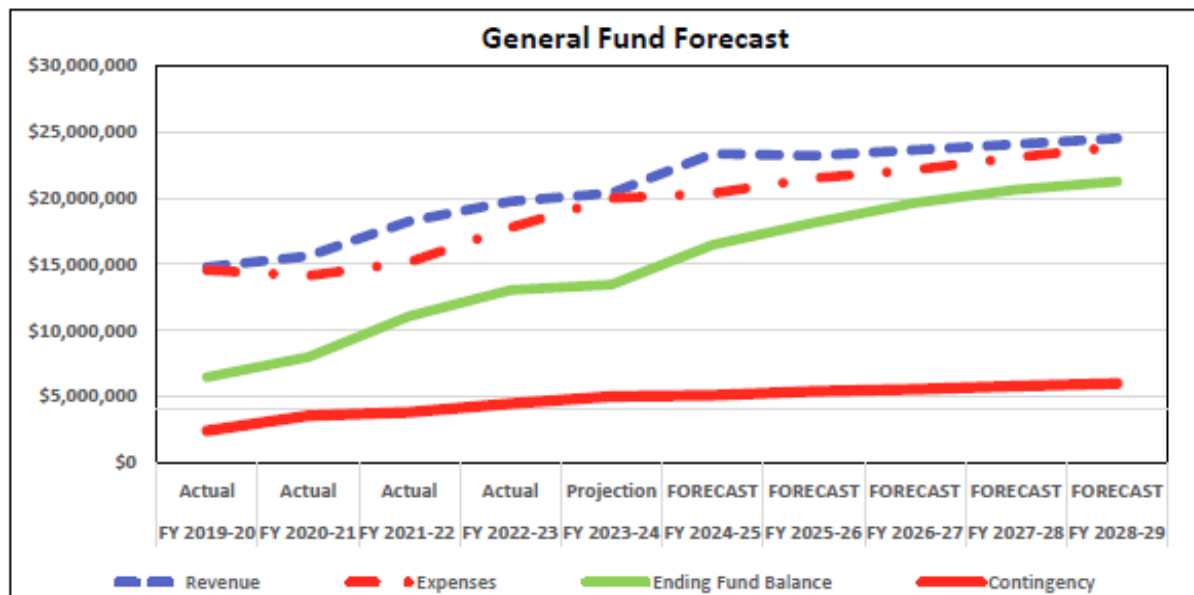
Variations from Status Quo Assumptions

- An inflationary rate of 4% in FY 2024-25, reduced from 6.5% in FY 2023-24
- An additional two police officers have been added to the personnel budget
- Estimated tax revenue from the Amazon project is included initially in FY 2024-25

Key Assumptions

- Property tax revenue increase of 35% in FY 2024-25, 4% in FY 2025-26, 2.5% in FY 2026-27, and 2% in FY 2027-28 and 2028-29
- PERS rate is 22% as of July 1, 2023, remaining at 22% in FY 2024-25, and likely increasing to 24.5% two years later in FY 2025-26 FY 2026-27 and 26.5% in FY 2027-28 and FY 2028-29
- General Fund Right-of-Way charge on Water and Sewer of 5% continues on total revenues
- Franchise fees will likely reduce from an actual 8% growth rate over the past two years to an estimated at 4% growth in FY 2024-25 before declining to 2% growth for the next few years

Operating Position



G.F.	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	FY 28-29
	Actual	Actual	Actual	Actual	Projection	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
Rev	14,786,748	15,613,700	18,238,109	19,746,447	20,383,130	23,355,150	23,204,140	23,651,879	24,076,297	24,525,026
Exp	14,546,479	14,127,125	15,150,253	17,765,551	19,982,270	20,351,482	21,521,575	22,137,124	23,088,305	23,902,298
Diff	240,269	1,486,576	3,087,856	1,980,896	400,860	3,003,668	1,682,565	1,514,755	987,992	622,728

Property taxes account for nearly 70 percent of annual revenues in the General Fund forecast. Property taxes will increase as new developments occur within city limits, but it takes several years to see the revenue increase. The forecast assumes a combined 35 percent property tax increase in FY 2024-25 from the continued housing construction activity over the last few fiscal years, with approximately 28 percent coming from the completion of the Amazon facility. A more conservative 4 percent and then 2.5 percent growth in the remaining fiscal years of the forecast is anticipated 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. Forecast revenues are projected to increase by 4 percent in FY 2024-25 and then 2 percent in the following years. Factors include a mixture of utility rates increases and a slowing of new commercial and residential development.

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. The projected addition of two police officers in FY 2024-2025 will help address this need, however, additional officers may be needed in the future.

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.

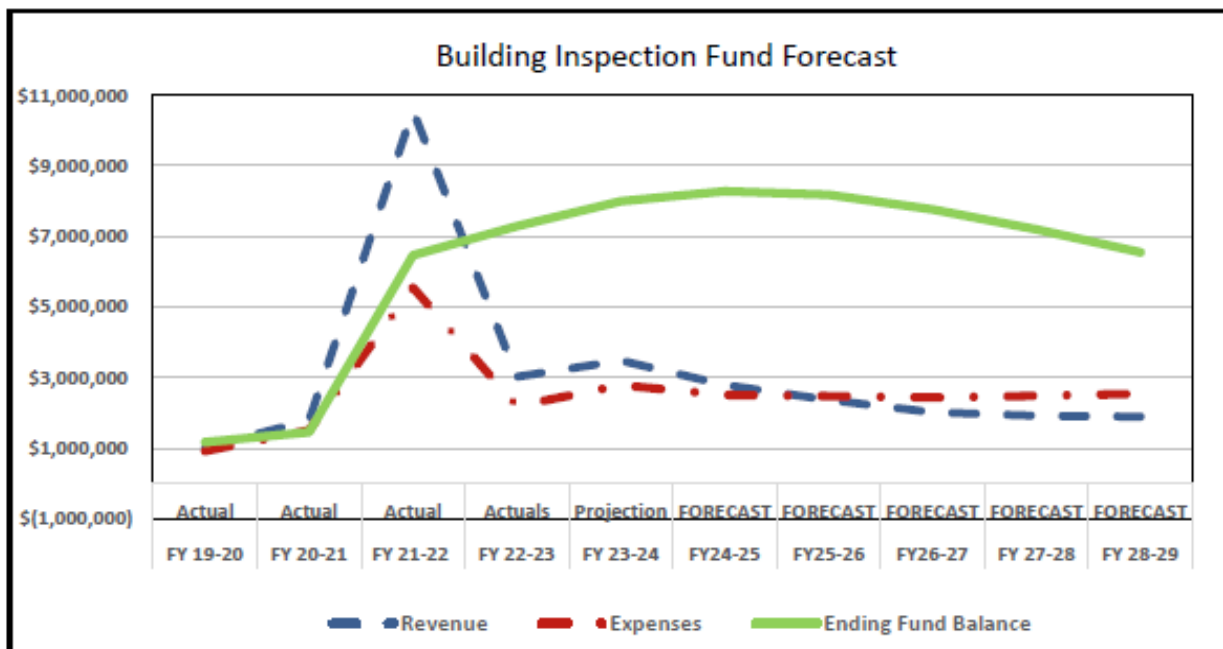
Engineering & Planning: Engineering & Planning division expenditures will be significantly impacted by new development within the expanded Urban Growth Boundary, and by the City as a whole. The City will closely monitor the actual revenues against the forecast and will take corrective action if necessary.

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 build out of developable land. Assumptions include a 20 percent decrease in FY 2024-25, and a 15 percent decrease in FY 2025-26 and 2026-27, followed by a 5 and 1 percent decrease in revenue in FY 2027-28 and 2028-29 respectively
- 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

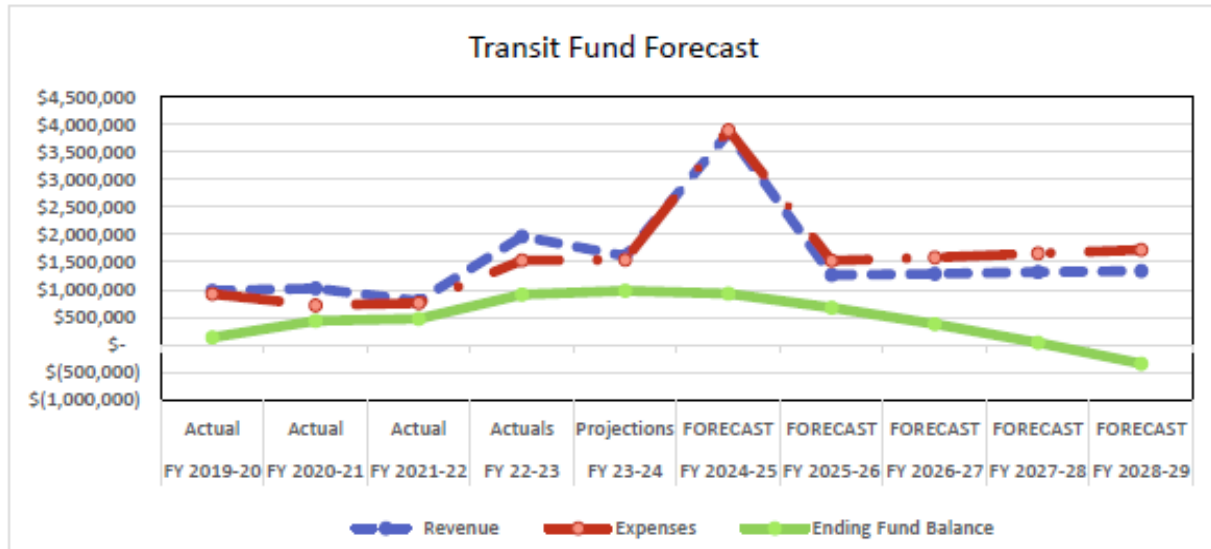
The Building Fund will be significantly impacted by the pace of current development activity and the upcoming addition of the Urban Reserve Area to the Urban Growth Boundary. Delays in developers submitting plans or starting construction will impact the bottom line. As building activity is forecast to decrease over the next few years from a high point of commercial development in FY 2020-21, and potentially decrease further as the City builds out developable land within the UBG, the City will closely monitor actual revenues against the forecast and take corrective action if necessary.

Transit Fund

Variances from Status Quo Assumptions

- FY 2024-25 includes full staff estimates for the Fixed 60-minute loop, Express 30-minute loop, Dial-a-Ride services, and a new Industrial Route serving workers in West Woodburn employment centers
- Revenue and expenditure increases FY 2022-23 through FY 2024-25 reflect the purchases of 7 new passenger vehicles, including an electric bus with charging equipment in FY 2024-25

Operating Position



Transit provides Dial-a-Ride services for passengers with limited mobility and fixed route bus operations. Routes run city-wide and connect with commuter routes to Salem and Wilsonville. Rides have been fareless since the pandemic. City Transit services are primarily funded through a combination of State and federal formula funds, grant revenue, and expiring COVID-relief funds. The City also contributes \$150,000 annually from the General Fund. The City’s Transit Development Plan Update was completed in 2023. The City is assessing the community transportation needs communicated during the Plan’s update, while considering existing and new revenue streams that can support priorities and a growing community over the next 10 years. The City is developing a new transit route with stops at industrial facilities on the west side of the city, likely ramping up service as Amazon’s facility opens in late 2024.

Capital Projects — From Operating Revenues

Transit’s fleet is being updated as grant funds are secured, with older vehicles and those with significant repair needs prioritized for replacement. The spike in revenue and expenditures in FY 2024-25 includes the planned purchase of three new passenger vehicles, including one diesel bus and one electric bus with new charging infrastructure.

Potential Issues

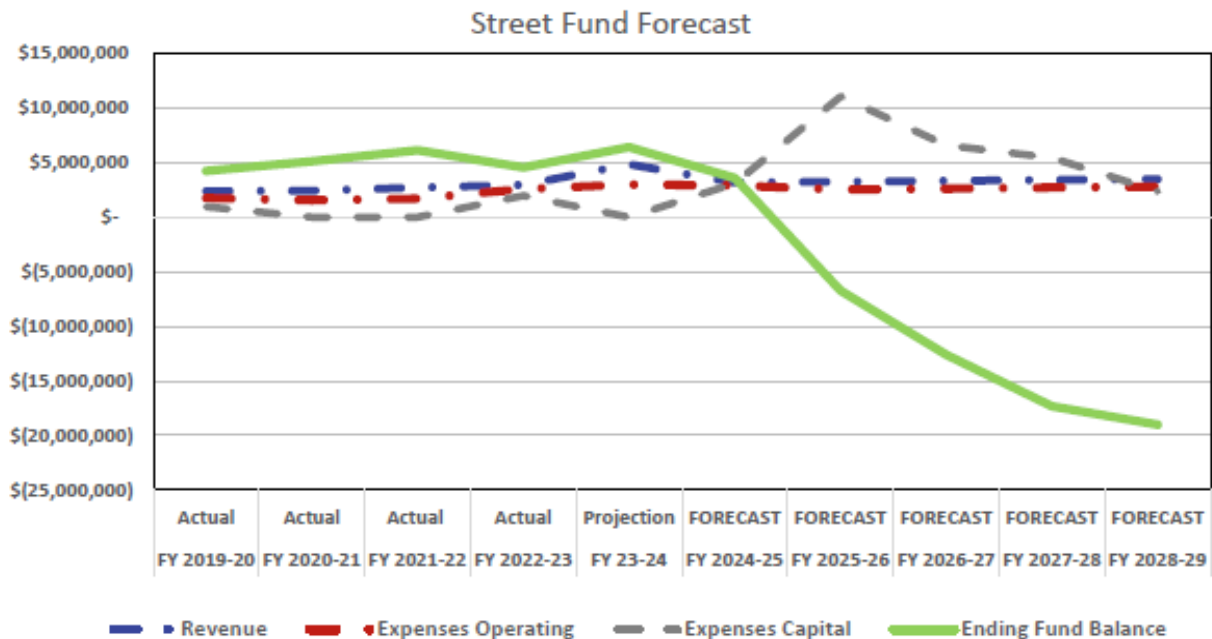
Should a large, unanticipated reduction of state and/or federal grant revenue occur, services could potentially be curtailed, as replacement funding is not anticipated to be available from the General Fund.

Street Fund

Variations from Status Quo Assumptions

- Escalating cost of infrastructure repair and replacement

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 improvements are underway, the capital expense budget (grey dashed line) spikes and the fund balance decreases. While the forecast shows the fund balance decreasing to zero, in reality the capital projects will be staggered or delayed in a manner that preserves the Street Fund balance.

Capital Projects — From Operating Revenues

The major capital projects shown in the forecast period are the Harvard and Hayes Street intersections with Evergreen, Stacy Allison extension and intersection improvements, Landau, and Oswald improvements.

Potential Impacts and Issues

Due to stable gas tax/registration/other fees, and revenue increases including funding for ODOT, the Street Fund’s operational financial outlook remains relatively stable. However, to manage future capital improvement costs, new sources of revenue will be considered.

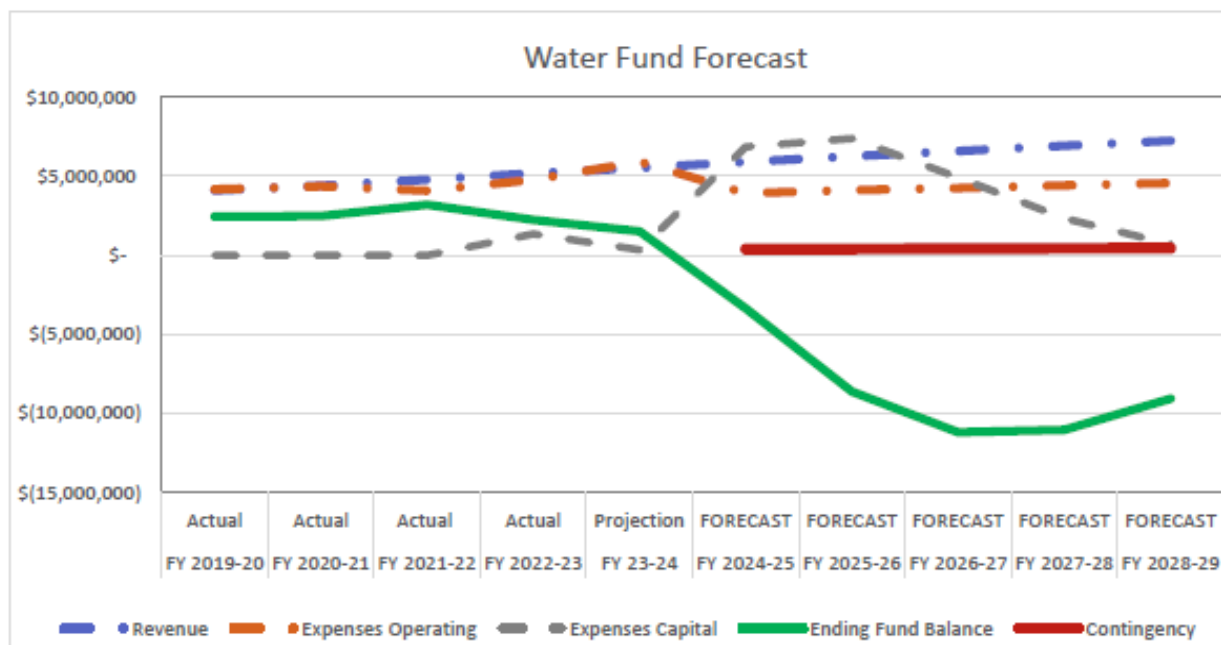
Water Fund

Variations from Status Quo Assumptions

- Spring 2018 water rate study resulted in City Council approved increases over 10 years; annual increases of 4 percent each July from 2020 to 2028
- The City’s water bond was paid off in FY 2023-24 and new bonded debt may be a future consideration
- Contingency funds increase from 5 to 10 percent in all forecast years to better prepare for emergency repairs
- FY 2024-25 and 2025-26 expenditure peak reflects Country Club Rd, Columbia Rd, and Santiam Dr. water line transmission replacements, and the addition of a new well
- Capital cost estimates for needed infrastructure are impacting the fund balance

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, city-wide residential and commercial growth over the past three years is currently impacting capital improvements and expansion and will impact future capital needs.

Capital Projects — From Operating Revenues

The Water Construction Fund carries a balance to cover a small portion of proposed FY 2024-25 projects. After that balance is spent, the Water Fund will budget transfers for future water construction. While the forecast shows water fund balance decreasing to zero, in reality, capital projects will be staggered

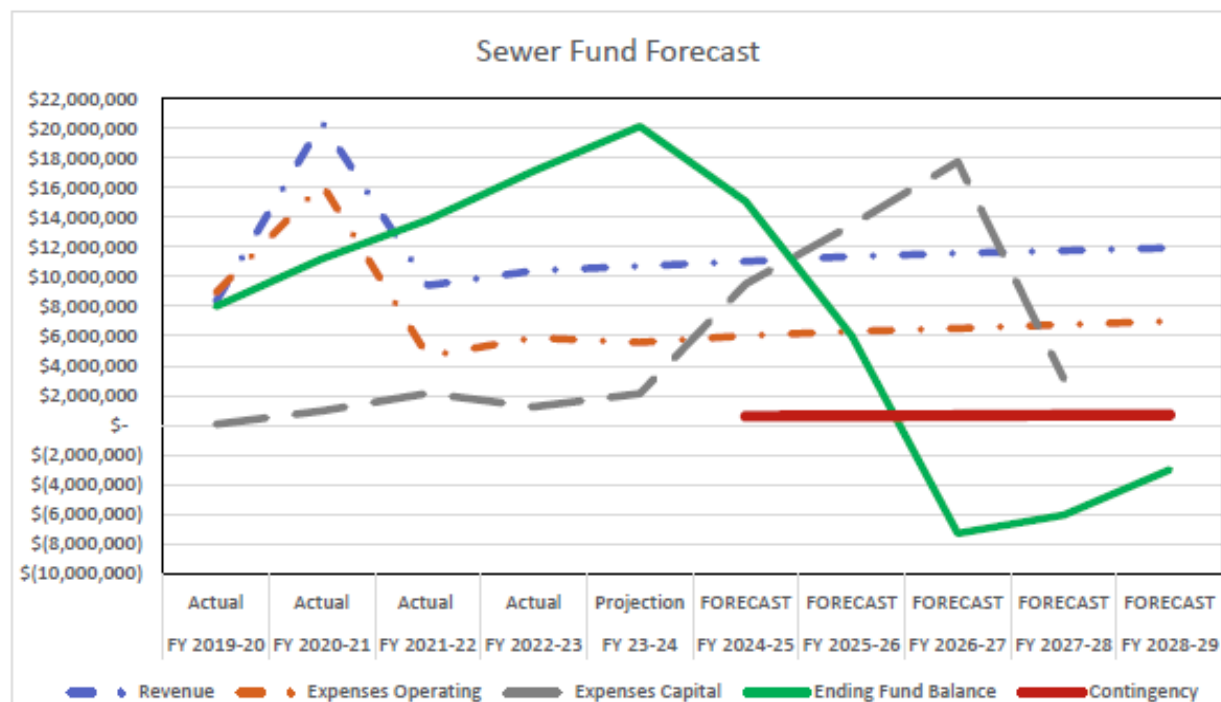
or delayed to preserve the fund balance. A new water bond should be considered to close the gap between existing revenue sources and needed capital improvements in the near future.

Sewer Fund

Variations from Status Quo Assumptions

- Contingency funds increase from 5 to 10 percent in all forecast years to better prepare for emergency repairs
- Capital cost estimates for needed infrastructure are impacting fund balance

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.

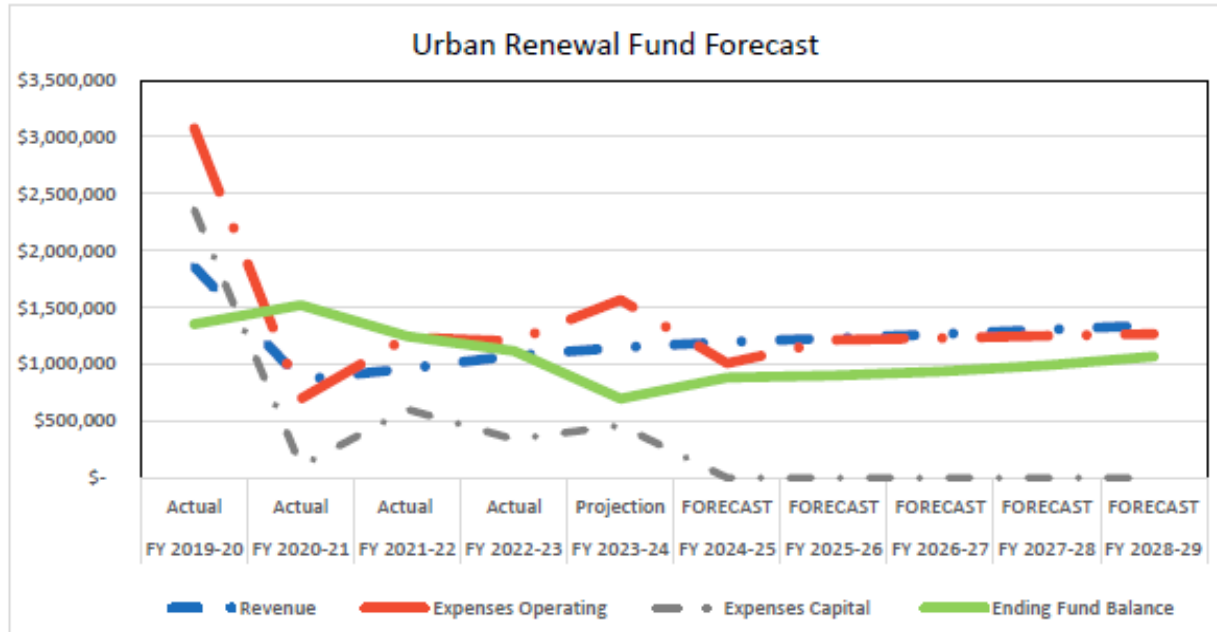
Urban Renewal Forecast is shown below.

Urban Renewal Fund

Variations from Status Quo Assumptions

- 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
- Community Center funding through a TIF revenue bond is included in operating expenses beginning in FY 2026-27 and corresponds to a decrease in spending for other capital projects

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 a bond issuance for \$5,000,000 to help fund the Community Center Project. To maintain a positive fund balance, funding this project will necessitate a significant reduction in other URA-funded capital projects.

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 have 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: With no rate increases currently in the plan, revenue growth must come from strong residential building activity in the city. As building activity declines, other revenue sources will be considered for necessary infrastructure improvements.

Gas Taxes

The State Gas Tax is estimated to have a growth rate of 5 percent per year, with a combined Street revenue increase of 2.5 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. Building revenue assumptions include a decline in revenue over the five-year forecast, declining more steeply in the near future and leveling off in the last year.

Major Assumptions – Expenditures

Personnel Services

Wages: Due to higher inflation in calendar year 2021 and 2022, a higher COLA (4.5 percent with merit-based increases included) has been accounted for in FY 2024-25) of the five-year forecast. Year 2 of the forecast includes a 4.5 percent COLA, and subsequent years have been forecast at a steady 4 percent increase per year. 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 beginning to come down in this forecast compared to those of the last few years, with a 4 percent impact in FY 2024-25, a 3 percent impact in FY 2025-26, and a 2 percent increase per year in the last 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, building material costs, repairs, and rising utility rates may cause this category to exceed the management targets.

Capital Equipment

Public Works departments maintain 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. Equipment and vehicle costs have been impacted by record high levels of inflation over the past few years, but with inflation as a whole coming down, cost estimates in this forecast are anticipated to increase by less than in recent forecasts.

Debt Service

Estimates are based on amortization schedules for outstanding debt issues. In this forecast, new debt is assumed only in the URA Fund.

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

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.