



**ADOPTED BUDGET  
FY 2018-19**

**City of Woodburn, Oregon**

And Woodburn Urban Renewal Agency

This page intentionally left blank.

# City of Woodburn

## Adopted Fiscal Year 2018-19 Budget

### Table of Contents

Introduction.....	5
GFOA Distinguished Budget Presentation Award .....	6
Budget Committee Members.....	7
Budget Message .....	9
Estimated Ending Fund Balances.....	15
Summary of Revenues and Expenditures – All Funds .....	16
Full-time Equivalent (FTE) Summary by Supervising Group.....	18
Property Tax Analysis .....	19
Major Taxpayers .....	21
Reader’s Guide .....	23
Reader’s Guide .....	25
Fund Structure.....	26
About Woodburn.....	28
City Statistics – Location Demographics.....	28
City Statistics – Services.....	30
City of Woodburn Budget Calendar .....	32
Budgeting in Oregon.....	33
Budgeting in the City of Woodburn.....	35
Budget Document Columns.....	35
Budget Assumptions.....	36
Council Goals .....	38
Functional Organization Chart.....	39
General Services .....	41
Summary of Revenues and Expenditures – General Fund 001 .....	42
Summary of General Fund Expenditures by Department .....	43
General Fund Revenue Sources and Other Discussion .....	44
General Fund – Revenue Detail.....	45
General Fund – Expenditures by Department.....	49

Administration Department .....	49
Council & Mayor .....	50
City Administrator .....	52
City Attorney.....	54
Finance .....	56
City Recorder .....	58
Human Resources.....	60
Economic Development .....	62
Police .....	64
Community Services Department .....	69
Library.....	70
Aquatics .....	72
Recreation .....	74
Parks and Facilities Maintenance .....	77
Community Services Administration .....	80
Retired and Senior Volunteer Program (RSVP) .....	83
Planning.....	84
Engineering.....	86
Non-Departmental .....	88
Contingency/Ending Fund Balance.....	91
Transit Fund – 110.....	92
Street Fund – 140 .....	98
GO Debt Service Fund – 250.....	104
Utility Funds.....	105
Water Fund – 470.....	106
Sewer Fund – 472 .....	112
Capital Construction Funds .....	119
General Cap Const Fund – 358 .....	120
Street & Storm Cap Const Fund – 363.....	122
Sewer Cap Const Fund – 465.....	124
Water Cap Const Fund – 466.....	126
Special Revenue Funds .....	129
Building Inspection Fund – 123 .....	130
Asset Forfeiture — 132.....	135

Housing Rehabilitation Fund — 137.....	136
Special Assessment — 360.....	139
Parks SDC Fund — 364.....	140
Street SDC Fund — 376.....	142
Storm SDC Fund — 377.....	144
Water SDC Fund — 474.....	145
Sewer SDC Fund — 475.....	147
PERS Reserve Fund — 693.....	148
Internal Services Funds.....	151
Information Technology Fund — 568.....	152
Insurance Fund — 581.....	156
Equipment Replacement Fund — 591.....	158
Trust Funds.....	161
Library Endowment Fund — 690.....	162
Museum Endowment Fund — 691.....	163
Lavelle Black Trust Fund — 695.....	164
Supporting Schedules.....	165
Debt Overview.....	166
Personnel Allocation.....	168
FTE Detail by Supervising Department.....	170
Budgeted Transfers.....	175
Capital Construction Projects.....	176
Project Data Sheets.....	176
Current Year Projects.....	177
Six Year Capital Improvement Plan — FY 2018-19 to FY 2023-24.....	198
Appendices.....	201
Glossary.....	202
Budget Policies & Fiscal Strategy.....	208
Five-Year Forecast.....	221
Wage Scales.....	239
Part-Time Wage Scale.....	239
AFSCME Wage Scale.....	240
Woodburn Police Association (WPA) Wage Scale.....	241
Police Management Wage Scale.....	241

Unrepresented Wage Scale .....	242
Chart of Accounts .....	243
LB-1 Notice of Budget Hearing .....	254
Budget Resolution .....	256
Urban Renewal Agency (URA) – 720 .....	259
Urban Renewal Fund – 720 .....	261
UR-1 Notice of Budget Hearing .....	264
Urban Renewal Agency Budget Resolution .....	265

# Introduction

---

- ❖ GFOA Distinguished Budget Presentation Award
- ❖ Budget Committee Members
- ❖ Budget Message
- ❖ Estimated Ending Fund Balances
- ❖ Summary of Revenues and Expenditures – All Funds
- ❖ FTE Summary by Supervising Department
- ❖ Property Tax Analysis
- ❖ Major Taxpayers

## 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 1, 2017**

*Christopher P. Morill*

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, 2017. This is the sixth 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.



# City of Woodburn, Oregon

## Budget Committee Members

FY 2018-19

### **Councilors**

Juan Serratos – Ward I

Lisa Ellsworth – Ward II

Robert Carney – Ward III

Sharon Schaub – Ward IV

Frank Lonergan – Ward V

Eric Morris – Ward VI

### **Term Expires**

Dec. 2020

Dec. 2020

Dec. 2018

Dec. 2018

Dec. 2018

Dec. 2020

### **Electors**

Don Judson – Position I

John Zobrist – Position II

Matthew Geiger – Position III

Elida Sifuentez – Position IV

Patty Soza – Position V

John Reinhardt – Position VI

### **Term Expires**

Dec. 2019

Dec. 2019

Dec. 2018

Dec. 2018

Dec. 2019

Dec. 2018

City Administrator

Scott Derickson

Finance Director

Sandra Montoya

Senior Management Analyst

Julie Moore

City of Woodburn

270 Montgomery Street

Woodburn, OR 97071

503-982-5222

[www.ci.woodburn.or.us](http://www.ci.woodburn.or.us)



## Budget Message



April 28, 2018 (Budget Committee)

-and-

June 11, 2018 (City Council/Urban Renewal Board) – budget message was updated to include adopted changes

City Councilors, Budget Committee Members and Citizens of Woodburn:

For your consideration, I am pleased to present the proposed budget for Fiscal Year (FY) 2018-19. The proposed budget continues to provide critical services and programs as well as continuing to address City Council goals. The total proposed budget, including contingencies and reserves, is \$92.5 million. The General Fund portion of the proposed budget is \$22.5 million (24.0 percent).

Woodburn's local indicators, similar to the Oregon economy, continue to improve. Industrial and residential annexations, sustained low unemployment rates and a strengthening General Fund cash position support a better outlook for FY 2018-19. Nevertheless, I continue to urge caution based on the City's five-year forecast showing a decline in the General Fund ending fund balance in years three to five primarily due to employment-related expenses.

As the City sees signs of economic recovery, it has become clear that previous General Fund reductions in both staffing and programs, combined with cost-containment strategies and adherence to the City Council's Budget Policies, have resulted in a stronger financial and cash positions than otherwise would have occurred. The City Council and Woodburn Budget Committee members are commended for navigating the City through difficult times with both sound financial management practices and a strong vision for Woodburn's future.

Below are some highlighted budgetary changes in FY 2018-19:

- Creation of a PERS Reserve Fund (693): The City's liability in Public Employee Retirement System (PERS) was \$16,230,092<sup>1</sup> as of June 30, 2016. This liability will be paid through a combination of

---

<sup>1</sup> The \$16,230,092 is the City of Woodburn's net proportionate share of the Unfunded Actuarial Liability as of June 30, 2016. Oregon PERS' independently audited financial statement can be found at: [http://www.oregon.gov/pers/pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/pages/section/financial_reports/financials.aspx)

interest earnings and rate increases, which began in 2013 and will adjust every two years through 2033. The July 1, 2017 rate increase averaged 23.0 percent for the two-year period covering FY 2017-18 and FY 2018-19. The FY 2019-20 and FY 2020-21 rates are projected to increase by an average of 25.0 percent from the current rates. As these rate increases are unsustainable, agencies throughout the state have identified some potential solutions.

1. State: 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). In the next six to nine months, the PERS board will develop the program, inclusive of procedures to request matching funds and develop a strategy to reduce the unfunded liability.
2. City of Woodburn: The PERS Reserve Fund is recommended to provide funding for the City's participation in the State's EIF program. Funding into the PERS Reserve Fund will come from three primary sources: a one-time transfer of \$1.5 million held in the General Fund reserve specifically for PERS; a transfer of 1.0 percent of personnel costs charged to each fund; and interest earnings in Fund 693. A citywide transfer totaling \$1,658,800 has been budgeted in FY 2018-19.

- Capital Repairs in General Cap Construction Fund (358): After multiple years of deferred maintenance, City Hall is in critical need of a new roof and HVAC system, along with remodeling due to water damage from a roof leak to walls and carpet throughout the building. The initial estimate to complete the majority of the needed remodeling is \$2.8 million, to be funded through a \$1.2 million General Fund transfer from one-time savings, and a \$1.6 million loan to be repaid over a four-year period, with debt service payments beginning in FY 2019-20.

Additionally there are three priority police capital projects in FY 2018-19 which are funded through prior year vacancy savings. The radio system \$125,000, HVAC repair/replacement \$22,000 (net of energy rebate) and \$40,000 for the equipping of an Emergency Operation Center located in the Police facility. A transfer of \$187,000 from the General Fund to the General Cap Construction Fund is shown in this FY 2018-19 budget.

- Beginning in FY 2017-18, the Oregon Department of Revenue began the quarterly distribution of Marijuana Tax revenue. In FY 2018-19, \$68,000 has been budgeted.
- Information Technology (IT) Equipment Replacement (Fund 568): The repayment of a 5-year internal loan for the purchase of a citywide telephone system was completed in FY 2017-18. In place of the internal loan charge, a citywide charge of \$60,000 will continue as an addition to line item "5428 IT Support" for the purposes of creating an IT equipment replacement reserve. This change aligns with the Council Policy (See Budget Policies and Fiscal Strategies, Section 5.E on page 212) for equipment replacement set-aside.

- Citywide Staffing Level Changes: The total full-time equivalent (FTE) count increased by 2.9, which includes 1.0 position in IT, .4 of a position in Finance, .5 in Transit, and 1.0 in Public Works. This change aligns with the Council Policy.
- Rounding to \$10 and Departmental Restructuring: The budget is recommended with charges rounded up to the nearest \$10 for a reader-friendly presentation. Additionally, in FY 2018-19 the reporting format has been modified to provide budget flexibility at the department level while still complying with Oregon Budget Law. Two reporting departments have been created in the General Fund:
  1. Administration: This department includes all of the General Fund administrative divisions that provide citywide service and includes: Mayor & Council, City Administrator, City Attorney, Finance, City Recorder, and Human Resources. The Administration departmental budget will be adopted at a summary level with the division level detail shown in the budget document.
  2. Community Services: This department includes all of the City's quality of life divisions and includes: Library, Aquatics, Recreation, Parks & Facilities, and Community Services Administration. The Community Services departmental budget will be adopted at a summary level with the division level detail shown in the budget document.

And finally, for the fifth year in a row the City has received a *Distinguished Budget Presentation Award* from the Government Finance Officers Association. I would like to thank department heads for their increased participation in generating such a comprehensive budget document. We are proud of these efforts and the progress made over the past few years. From a work product standpoint, these recognitions constitute a significant accomplishment. I would also like to thank department heads and City staff for adhering to the City's budget policies and prudent financial management throughout the years. As busy members of our community, I appreciate the time the members of the Budget Committee have contributed to the budget process, in studying the material you are provided and donating the time to attend the annual Budget Committee meeting.

The following pages provide some financial highlights of the detail found in the budget book.

- **General Fund Highlights**

The General Fund allocates the City's only discretionary revenues and provides critical services to 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 (liquor, cigarette taxes, etc.).

- A General Fund budget (excluding contingencies and reserves) of \$17.0 million is proposed for FY 2018-19 (see Total Expenses Before Contingency on page 42). This figure is 18.4 percent, or \$2.6 million higher than the City's FY 2017-18 Adopted Budget, primarily due to a \$3.1 million in transfers for capital repairs and the creations of a PERS Reserve Fund. Excluding transfers, the year-over-year change in the General Fund budget is 4.1 percent, or \$541,230 higher. Due to the General Fund's labor-intensive programs, personnel costs represent the lion's share of the annual budget increase.

- The General Fund is supported by budgeted revenues of \$14.8 million and a \$7.7 million estimated beginning fund balance. Revenues are budgeted to increase by 7.3 percent or, \$1,011,107 compared to the FY 2017-18 Adopted Budget.
- On January 22, 2018, City Council updated the Fund Reserves & Contingencies Policy (See Budget Policies and Fiscal Strategies, Section 5.B on page 212) to set a goal of increasing the General Fund Contingency level from 17.0 percent to 25.0 percent as savings occur. Contingency is calculated as a percentage of the \$17.0 million expenditure budget. Based on prior year budgetary savings and additional savings anticipated in FY 2017-18, the General Fund Contingency Reserve is met for FY 2018-19 at 23.3 percent or \$3.9 million. The General Fund's Shortfall Management Reserve (SMR) is retained at \$1.0 million, and the Reserve for Facilities is retained at \$615,000 in anticipation of future facility repair needs.
- For FY 2018-19, the General Fund expense over revenue shortfall is budgeted to be \$2.2 million due to the transfer of savings to the General Cap Construction Fund and the PERS Reserve Fund. Excluding the transfers, revenue is budgeted to exceed expenses.
- **FY 2018-19 Overall Budget** (See Summary of Revenues and Expenditures on page 16)

On March 13, 2017, the Woodburn City Council adopted its prioritized goals (found in the "Council Goals" section on page 38, which form the basis for priorities recommended in this budget. The proposed FY 2018-19 expenses budgeted for all funds (including transfers, contingencies and reserves) is \$92.5 million. As required by state law the proposed budget is balanced.

- **Revenues**

Woodburn relies on two major sources, along with various other revenue sources to fund operations:

1. Property taxes: Property tax serves as the largest source of revenue, 43.0 percent in the General Fund or 11.2 percent of citywide revenue, and provides for critical programs such as police, library, parks, aquatics, etc. In the last three years, property tax revenue has begun to rebound, and FY 2018-19 is budgeted 3.6 percent higher than the current fiscal year. The increase beyond the 3.0 percent statutory limit is primarily due to reduction in property tax compression and new construction.
2. Charges for goods and services (e.g. utility charges and fees): This makes up 15.0 percent of resources. Utility charges are impacted by rates, consumption, and infrastructure needs which are driven by population growth, new construction, regulatory compliance, and repairs.
  - Water charges provide for the delivery of safe drinking water to customers. As water rates have not increased since FY 2005-06, it is anticipated that the *Water Master Plan* will be adopted in May 2018 and will result in a rate increase and an accelerated need for improvement projects. Many of the planned water improvement projects are related to

expansion of the urban growth boundary and property developments, which will require service.

- In anticipation of needed sewer system improvements, rate increases were issued July 1, 2014. There have not been any additional increases approved by the City Council, so this budget assumes sewer rates will remain relatively flat in the coming year.

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.

- **Expenditures**

Personnel services represent the majority of the City's operating costs and represents 17.0 percent of the total budget. Personnel costs increased 6.4 percent over the prior year and includes 2.9 additional positions and increases for merit/cost-of-living-adjustments, medical, and retirement costs.

The proposed budget increases Materials & Services by 17.7 percent, or \$2.0 million, over FY 2017-18. Consistent with City policy, operating departments did not increase their bottom line appropriations unless increases could be offset by revenue. Exceptions have been made for costs to advance City Council goals, or costs driven by external factors outside of the control of the departments, such as utilities, building maintenance, information technology, insurance and maintenance projects.

Debt service obligations total \$6.0 million, which represents approximately 6.4 percent of the total budget. For a detailed listing of the outstanding balance and annual debt service of the City, please refer to the Debt Overview section on page 166.

- **Capital Construction Plan**

The proposed FY 2018-19 budget capital spending totals \$15.2 million or 16.4 percent of total expenditures. The majority of the capital budget is for capital construction projects, which can be found in detail beginning on page 176. With the exception of 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.

- **Contingencies and Reserves**

Woodburn's ending fund balances are comprised of contingency and reserve line items. The FY 2018-19 budget contains all City Council-mandated contingency balance levels for each operating fund as well as

reserves including debt service, dedicated construction funds or for other specific purposes. These balances cannot be expended without City Council approval.

- **Urban Renewal Agency**

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

- North First Street Improvements: \$4,370,000
- Alley improvements (Phase II): \$50,000
- Alley improvements (Phase III): \$25,000
- Museum Improvements: \$400,000
- Public Arts and Mural Program: \$100,000

- **Conclusion**

The FY 2018-19 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 2018-19 proposed budget as submitted. I am proud of the progress made over the past few years.

Sincerely,



Scott Derickson  
City Administrator



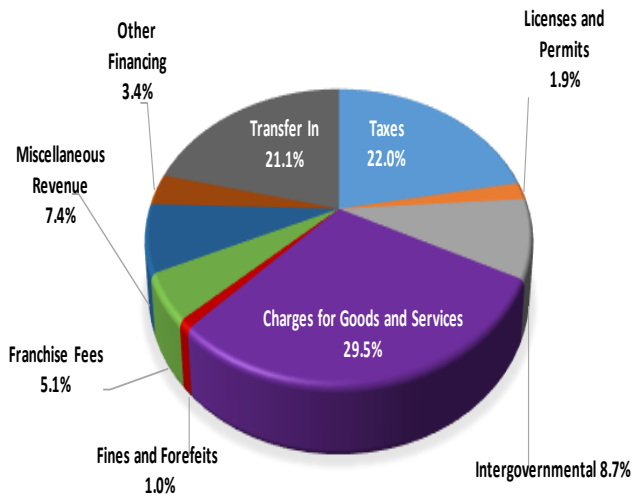
## Estimated Ending Fund Balances

	July 1, 2018	Increases	Decreases	June 30, 2019	% Change
<b>General Services</b>					
General Fund - 001	7,717,000	14,827,640	(16,970,630)	5,574,010	-27.8%
Transit Fund - 110	140,000	613,800	(643,880)	109,920	-21.5%
Street Fund - 140	4,207,400	2,271,010	(4,238,520)	2,239,890	-46.8%
GO Debt Service Fund - 250	960	552,270	(553,230)	-	-100.0%
<b>Total General Services</b>	<b>12,065,360</b>	<b>18,264,720</b>	<b>(22,406,260)</b>	<b>7,923,820</b>	
<b>Utility Funds</b>					
Water Fund - 470	2,307,270	3,718,170	(3,826,430)	2,199,010	-4.7%
Sewer Fund - 472	8,095,130	8,523,000	(9,759,920)	6,858,210	-15.3%
<b>Total Utility Funds</b>	<b>10,402,400</b>	<b>12,241,170</b>	<b>(13,586,350)</b>	<b>9,057,220</b>	
<b>Capital Construction Funds</b>					
General Cap Const Fund - 358	-	2,987,000	(2,987,000)	-	0.0%
Street & Storm Cap Const Fund - 363	-	4,403,800	(4,403,800)	-	0.0%
Sewer Cap Const Fund - 465	11,673,120	2,017,510	(3,847,000)	9,843,630	-15.7%
Water Cap Const Fund - 466	1,880,730	946,320	(2,827,050)	-	-100.0%
<b>Total Capital Construction Funds</b>	<b>13,553,850</b>	<b>10,354,630</b>	<b>(14,064,850)</b>	<b>9,843,630</b>	
<b>Special Revenue Funds</b>					
Building Inspection Fund - 123	908,100	1,528,900	(1,449,550)	987,450	8.7%
Asset Forfeiture - 132	14,770	230	(15,000)	-	-100.0%
Housing Rehab Fund - 137	274,900	21,000	(21,000)	274,900	0.0%
Special Assessment Fund - 360	18,100	4,520	-	22,620	25.0%
Parks SDC Fund - 364	500,000	205,590	-	705,590	41.1%
Street SDC Fund - 376	2,895,400	259,510	(2,200,000)	954,910	-67.0%
Storm SDC Fund - 377	609,430	37,950	(140,000)	507,380	-16.7%
Water SDC Fund - 474	1,240,850	126,890	(902,500)	465,240	-62.5%
Sewer SDC Fund - 475	1,426,270	251,200	(903,410)	774,060	-45.7%
<b>Total Special Revenue Funds</b>	<b>7,887,820</b>	<b>2,435,790</b>	<b>(5,631,460)</b>	<b>4,692,150</b>	
<b>Internal Services Funds</b>					
Information Technology Fund - 568	215,000	1,118,930	(1,041,430)	292,500	36.0%
Insurance Fund - 581	347,400	863,030	(961,000)	249,430	-28.2%
Equipment Replacement Fund - 591	794,890	175,390	(970,280)	-	-100.0%
Reserve for PERS - 693	-	1,696,060	(1,696,060)	-	0.0%
<b>Total Internal Services Funds</b>	<b>1,357,290</b>	<b>3,853,410</b>	<b>(4,668,770)</b>	<b>541,930</b>	
<b>Trust Funds</b>					
Library Endowment Fund - 690	27,300	600	-	27,900	2.2%
Museum Endowment Fund - 691	850	10	-	860	0.0%
Lavelle Black Trust - 695	38,900	920	(20,000)	19,820	-49.0%
<b>Total Trust Funds</b>	<b>67,050</b>	<b>1,530</b>	<b>(20,000)</b>	<b>48,580</b>	
<b>Total All Funds</b>	<b>45,333,770</b>	<b>47,151,250</b>	<b>(60,377,690)</b>	<b>32,107,330</b>	<b>-29.2%</b>

## Summary of Revenues and Expenditures – All Funds

	Fy 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	% Change	% Total Budget
<b>Beginning Balance</b>	35,999,348	38,312,751	41,959,260	45,333,770	8.0%	49.0%
<b>Revenues</b>						
Taxes	9,180,586	9,705,562	10,008,775	10,370,500	3.6%	11.2%
Licenses and Permits	492,106	554,809	733,326	893,090	21.8%	1.0%
Intergovernmental	2,879,624	2,930,985	3,814,789	4,081,730	7.0%	4.4%
Charges for Goods and Services	12,997,210	12,489,792	13,692,780	13,894,970	1.5%	15.0%
Fines and Forefeits	423,520	419,731	467,500	456,500	-2.4%	0.5%
Franchise Fees	2,065,564	2,110,531	2,080,674	2,401,450	15.4%	2.6%
Miscellaneous Revenue	2,622,331	2,867,093	2,941,545	3,512,010	19.4%	3.8%
Other Financing	80,118	11,067	20,000	1,615,050	7975.3%	1.7%
Transfers In	1,458,297	702,217	7,025,367	9,925,950	41.3%	10.7%
<b>Total Revenues</b>	32,199,356	31,791,787	40,784,756	47,151,250	15.6%	51.0%
<b>Total Beg. Bal. and Revenues</b>	68,198,704	70,104,538	82,744,016	92,485,020	11.8%	100.0%
<b>Expenses</b>						
Personnel Services	12,932,991	13,048,334	14,799,951	15,739,750	6.4%	17.0%
Materials and Services	9,233,648	8,713,867	11,542,818	13,590,410	17.7%	14.7%
Capital Outlay	1,159,970	1,122,258	12,202,900	15,164,630	24.3%	16.4%
Debt Service	5,101,047	5,260,245	5,619,633	5,956,950	6.0%	6.4%
Transfers Out	1,458,297	702,217	7,025,367	9,925,950	41.3%	10.7%
<b>Total Expenses Before Contingency</b>	29,885,953	28,846,922	51,190,669	60,377,690	17.9%	65.3%
<b>Contingency &amp; Reserves</b>						
Contingency	-	-	4,149,908	7,421,450	78.8%	8.0%
Reserve - SMR	-	-	1,008,193	1,010,000	0.2%	1.1%
Reserve for Facilities	-	-	611,768	615,000	0.5%	0.7%
Reserve for PERS	-	-	1,500,000	-	-100.0%	0.0%
Reserve for Equipment	-	-	-	100,000	100.0%	0.1%
Reserve for Future Years	-	-	20,634,720	19,314,150	-6.4%	20.9%
Reserve for Debt Service	-	-	3,648,758	3,646,730	-0.1%	3.9%
<b>Total Contingency &amp; Reserves</b>	-	-	31,553,347	32,107,330	1.8%	34.7%
<b>Total Expenses</b>	29,885,953	28,846,922	82,744,016	92,485,020	11.8%	100.0%
<b>Net Fund Balance</b>	38,312,751	41,257,616	-	-		
<b>Total Budget</b>	68,198,704	70,104,538	82,744,016	92,485,020	11.8%	

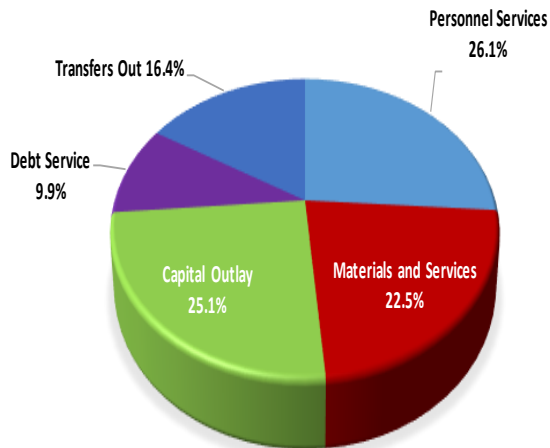
**ALL FUNDS REVENUES BY CLASS -  
FY 2018-19**



Revenues:	Budget	%
Taxes	10,370,500	22.0%
Licenses and Permits	893,090	1.9%
Intergovernmental	4,081,730	8.7%
Charges for Goods and Services	13,894,970	29.5%
Fines and Forefeits	456,500	1.0%
Franchise Fees	2,401,450	5.1%
Miscellaneous Revenue	3,512,010	7.4%
Other Financing	1,615,050	3.4%
Transfers	9,925,950	21.1%
<b>Total</b>	<b>47,151,250</b>	<b>100.0%</b>

Excludes Beginning Fund Balance

**ALL FUNDS EXPENSES BY CLASS -  
FY 2018-19**



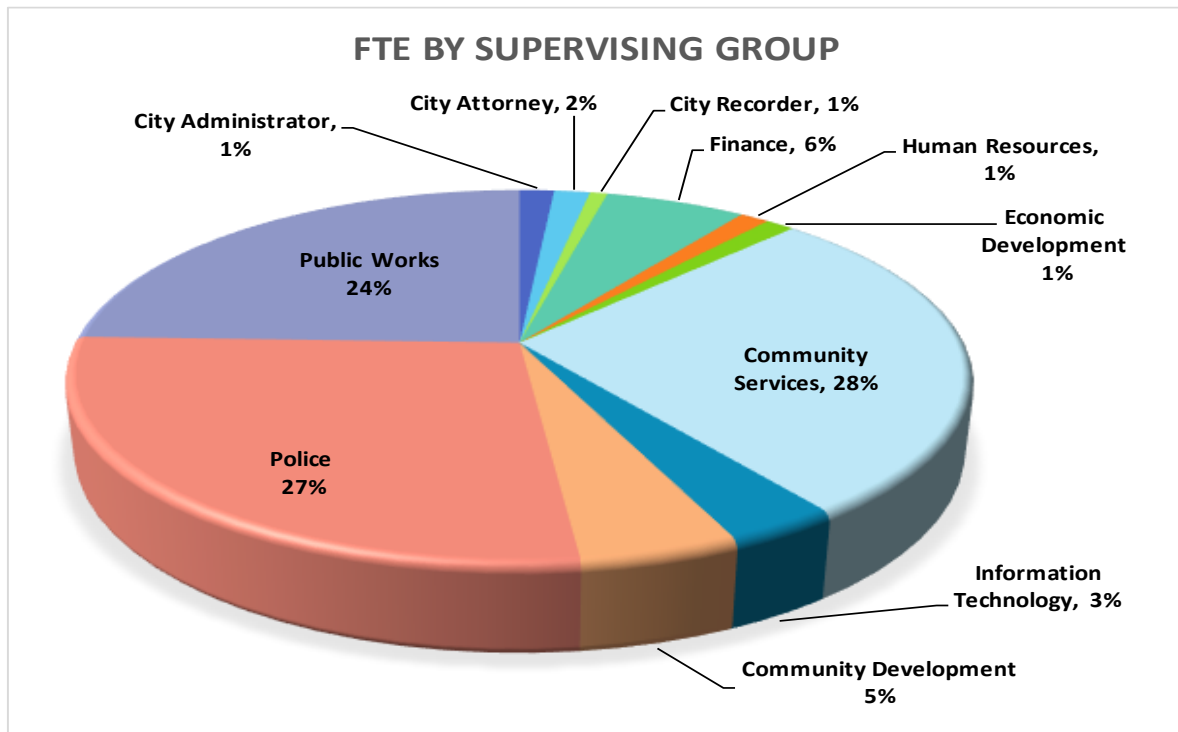
Expenses:	Budget	%
Personnel Services	15,739,750	26.1%
Materials and Services	13,590,410	22.5%
Capital Outlay	15,164,630	25.1%
Debt Service	5,956,950	9.9%
Transfers Out	9,925,950	16.4%
<b>Total</b>	<b>60,377,690</b>	<b>100.0%</b>

Excludes Contingency & Reserves

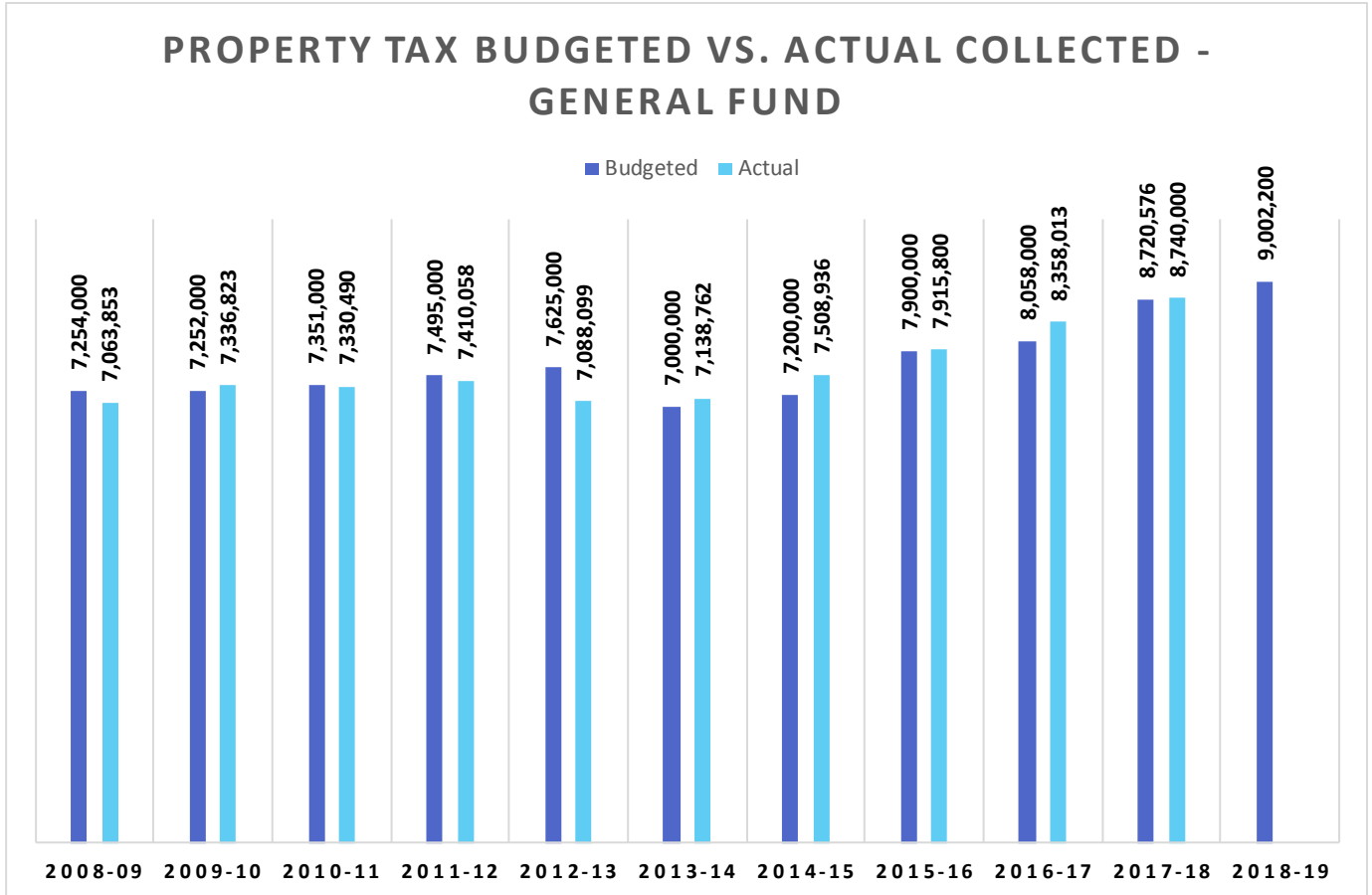
## Full-time Equivalent (FTE) Summary by Supervising Group

Department	Actual FY 2015-16 FTE	Actual FY 2016-17 FTE	Budget FY 2017-18 FTE	Budget FY 2018-19 FTE	FTE Change	Year-Year Change
City Administrator	2.35	2.35	2.35	2.35	0.00	
City Attorney	2.45	2.45	2.45	2.45	0.00	
City Recorder	1.20	1.20	1.20	1.20	0.00	
Finance	8.90	8.90	9.20	9.60	0.40	
Human Resources	2.00	1.00	2.00	2.00	0.00	
Economic Development	1.00	1.00	2.00	2.00	0.00	
Community Services	43.60	44.20	43.40	43.90	0.50	
Information Technology	4.00	4.00	4.50	5.50	1.00	
Community Development	6.50	6.80	7.80	7.80	0.00	
Police	42.60	42.70	43.60	43.60	0.00	
Public Works	39.00	37.83	38.00	39.00	1.00	
<b>Total FTE</b>	<b>153.60</b>	<b>152.43</b>	<b>156.50</b>	<b>159.40</b>	<b>2.90</b>	<b>1.9%</b>

The FTE Detail by Supervising Group on page 170 will provide the breakdown for this table.

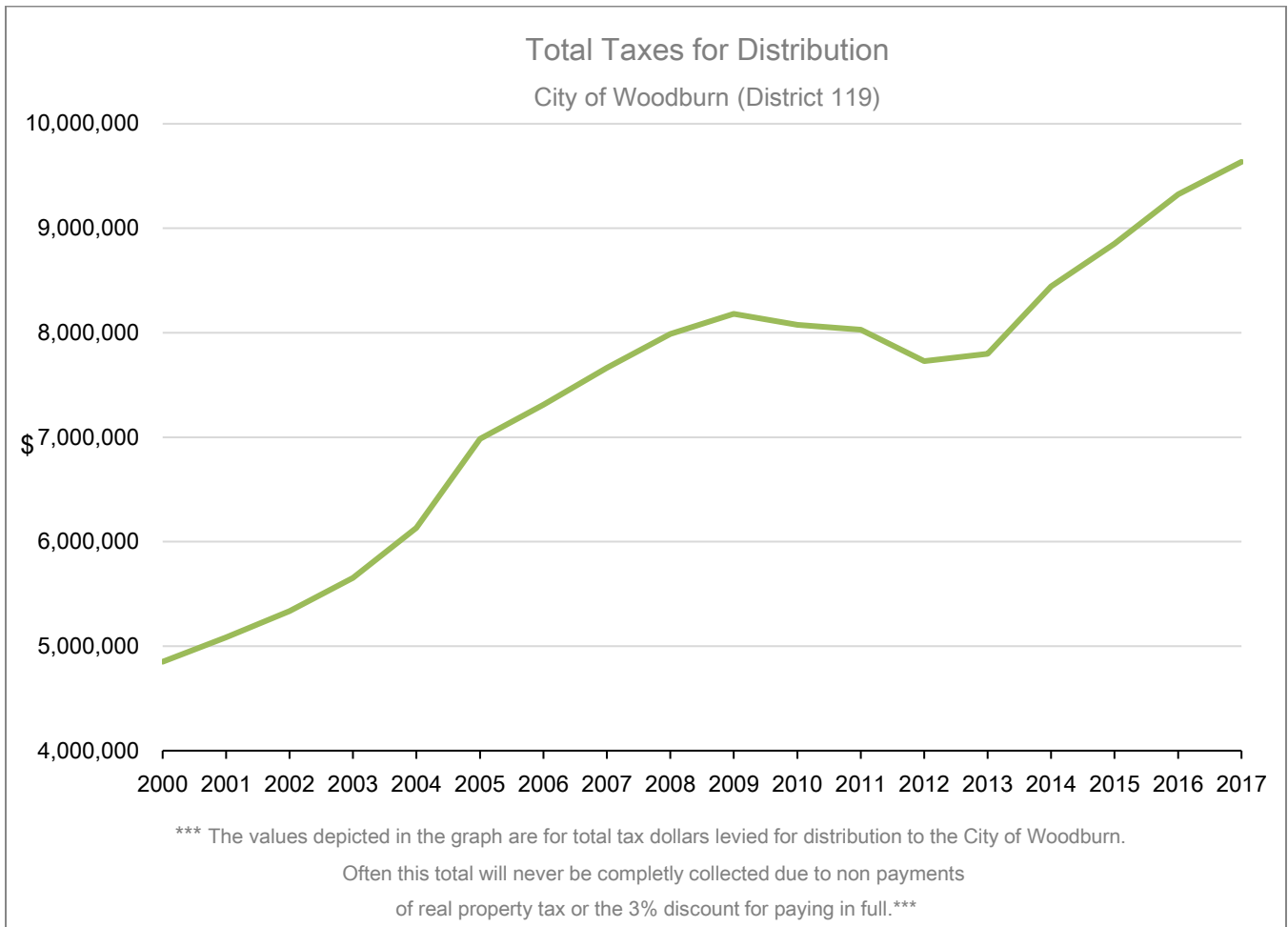


## Property Tax Analysis



Fiscal Year	General Fund		% Change in Actuals
	Budgeted	Actual Collected	
2008-09	7,254,000	7,063,853	4.5%
2009-10	7,252,000	7,336,823	3.9%
2010-11	7,351,000	7,330,490	-0.1%
2011-12	7,495,000	7,410,058	1.1%
2012-13	7,625,000	7,088,099	-4.3%
2013-14	7,000,000	7,138,762	0.7%
2014-15	7,200,000	7,508,936	5.2%
2015-16	7,900,000	7,915,800	5.4%
2016-17	8,058,000	8,358,013	5.6%
2017-18	8,720,576	8,740,000	4.6%
2018-19	9,002,200	-	-

## Property Tax Analysis – continued



Source: Marion County Tax Assessor’s Office

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

## Major Taxpayers

The City of Woodburn is diverse in many ways, and the businesses that have flourished here reflect that. There is world class shopping at the Woodburn Premium Outlets – one of Oregon’s most popular tourist attractions. Below is a list of the major taxpayers for FY 2017-18:

Taxpayer	2017-18 Assessed Value	2017-18 Assessed Taxes	% of City Assessed Value*
WINCO FOODS LLC	73,193,926	1,330,051	4.79%
WOODBURN PREMIUM OUTLETS LLC	64,310,695	1,252,551	4.21%
FOOD SERVICES OF AMERICA INC	30,087,880	546,818	1.97%
PORTLAND GENERAL ELECTRIC CO	18,078,840	328,617	1.18%
WAL-MART REAL ESTATE BUSINESS TR	16,584,060	318,872	1.08%
HARDWARE WHOLESALERS INC	15,620,270	283,845	1.02%
CASCADE MEADOW LLC	13,454,790	262,102	0.88%
CROWN 2 DEVELOPMENT LLC	12,029,160	234,330	0.79%
NORTHWEST NATURAL GAS CO	11,105,000	201,796	0.73%
PACIFIC REALTY ASSOCIATES LP	9,734,820	189,149	0.64%
KWDS LLC	9,090,940	177,093	0.59%
ARGO WOODBURN LLC	8,963,870	164,030	0.59%
STONEHEDGE PROPERTIES INC 90% & WOODBURN PLAZA LLC	8,290,490	150,651	0.54%
FLEETWOOD HOMES INC	7,457,650	145,277	0.49%
SPECIALTY POLYMERS INC	7,659,080	139,178	0.50%
EARL A DOMAN LLC	6,225,997	113,813	0.41%
KERR CONTRACTORS OREGON INC	5,753,920	111,807	0.38%
ART MORTGAGE BORROWER PROPCO	6,148,771	111,733	0.40%
3099 PACIFIC LLC	5,659,830	109,972	0.37%
WOODBURN INVESTMENT ASSOC LTD	6,048,860	109,917	0.40%
CAPITAL DEVELOPMENT COMPANY	5,796,290	105,328	0.38%
SABROSO COMPANY	5,710,000	103,760	0.37%
VILLAGE BY THE GREEN LLC	5,636,430	102,786	0.37%
BAKER,PAMELA RAE	4,589,570	89,406	0.30%
	4,637,970	89,007	0.30%

\*Source: Marion County Assessor’s Office

The assessed valuation of \$1,529,089,725 for FY 2017-18 was \$44,099,826 or 2.97 percent, higher than FY 2016-17 of \$1,484,989,899.





## Reader's Guide

---

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



## Reader's Guide

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

### Introduction

This section provides an overview of the key issues and the major areas of emphasis for the City. It also includes budget summaries that present the overview of the budget as an operating and financial plan.

**Budget Message:** The budget message summarizes key features and issues shaping the 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.

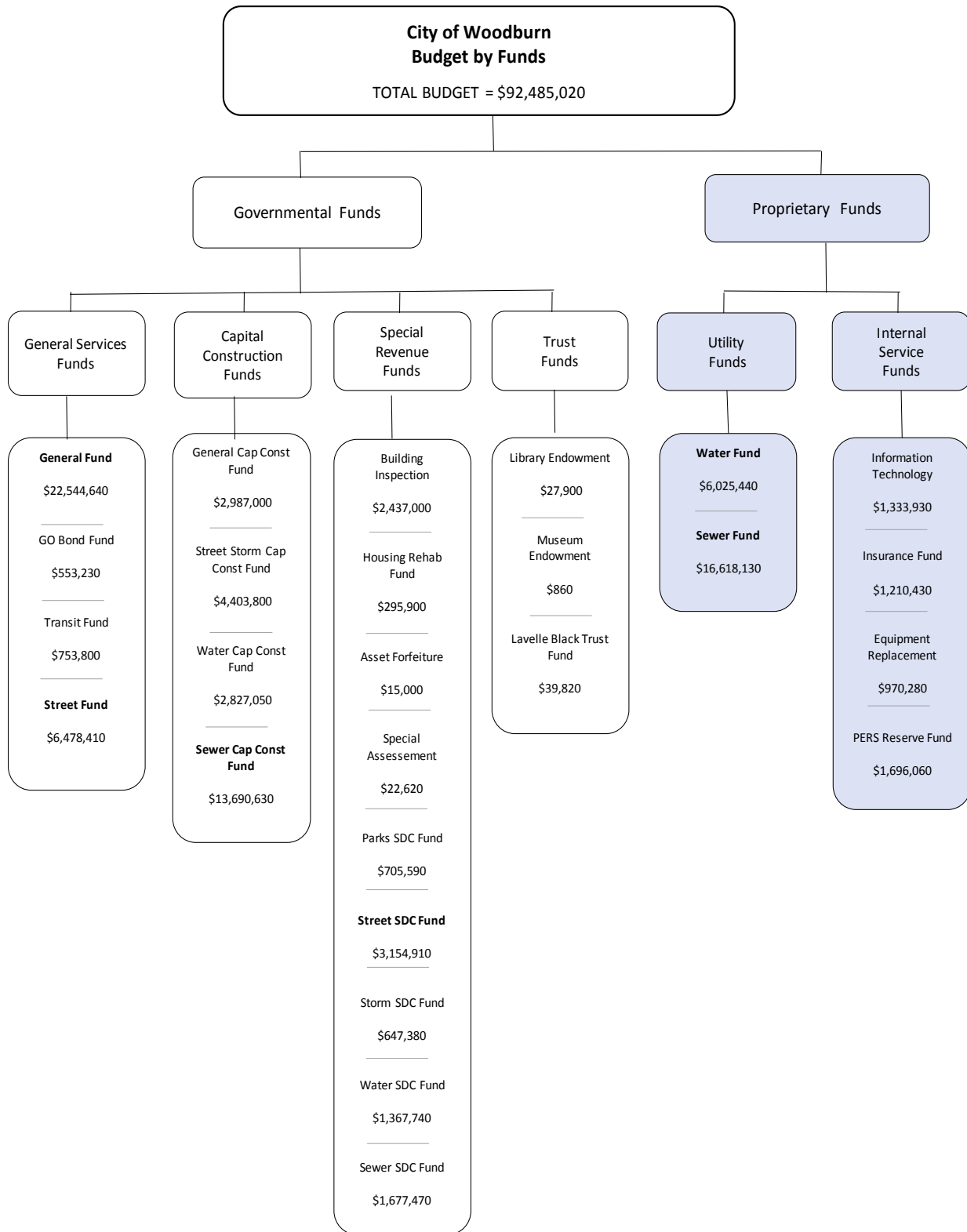
Governmental funds use a modified accrual basis of budgeting and reporting. Under this method, revenues are budgeted if they are measurable and available within 60 days of the fiscal year end. Revenues subject to accrual include property taxes, franchise, fees, interest, and state shared revenues. Expenditures are budgeted in the period during which the goods and services are provided. Principal and interest on general obligation bonds are budgeted in the fiscal year of payment. Compensated absences are not budgeted in governmental funds.

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

## Fund Structure



Category and Fund Name Listing	Description	Fund Type (Audit Classification)
<b>General Services</b>	<b>Accounting for:</b>	
<i>General Fund (GF) - 001</i>	<i>Revenues and expenditures of 16 general operating departments.</i>	<i>Governmental Funds</i>
<i>Street Fund - 140</i>	<i>Privilege and state gas tax revenues and expenditures.</i>	<i>Governmental Funds</i>
Transit Fund - 110	Revenues and expenditures of the City's transit program.	Governmental Funds
General Obligation (GO) - 250	Property tax revenue for voter-approved debt payments.	Governmental Funds
<b>Utility Funds</b>		
<i>Water Fund - 470</i>	<i>Revenue and expenses for the operation of the City's water system.</i>	<i>Proprietary Funds</i>
<i>Sewer Fund - 472</i>	<i>Revenue and expenses for the operation of the City's sewer system.</i>	<i>Proprietary Funds</i>
<b>Capital Construction Funds</b>		
General Cap Constr - 358	Capital improvement projects for general services facilities.	Governmental Funds
Water Cap Constr - 466	Major repairs, upgrades, or capital improvements to the water system.	Governmental Funds
Street/Storm Cap Constr - 363	Capital improvements to the street and storm water systems.	Governmental Funds
<i>Sewer Cap Constr - 465</i>	<i>Loan proceeds used for capital improvements to the sewer system.</i>	<i>Governmental Funds</i>
<b>Special Revenue Funds</b>		
Building Inspection - 123	Revenue and expenditures of the City's building permit program.	Governmental Funds
Housing Rehab - 137	Expenditures of the Community Development Block Grant funds.	Governmental Funds
Asset Forfeiture - 132	Revenue and expenditures of the City's asset and/or seizure funds.	Governmental Funds
Special Assessment - 360	Revenue and expenditures of the City's local improvement districts.	Governmental Funds
Parks SDC - 364	Revenue and expenditures of system development charges for the park system.	Governmental Funds
<i>Street SDC - 376</i>	<i>Revenue and expenditures of system development charges for street system.</i>	<i>Governmental Funds</i>
Storm SDC - 377	Revenue and expenditures of system development charges for the storm system	Governmental Funds
Water SDC - 474	Revenue and expenditures of system development charges for the water system	Governmental Funds
Sewer SDC - 475	Revenue and expenditures of system development charges for the sewer system	Governmental Funds
<b>Internal Services Funds</b>		
Information Technology - 568	Revenue and expenditures of the telephone, network, and technology services.	Proprietary Funds
Insurance - 581	Revenue and expenditures of the insurance and risk management services.	Proprietary Funds
Equipment Replacement - 591	Revenue and expenditures for vehicle and equipment replacement.	Proprietary Funds
PERS Reserve - 693	Revenue and expenditures for PERS unfunded liability	Proprietary Funds
<b>Trust Funds</b>		
Library Endowment - 690	Revenue donated to the Woodburn Police Library for building maintenance.	Governmental Funds
Museum Endowment - 691	Proceeds held in trust for improvements to the World's Berry Center Museum.	Governmental Funds
Lavelle Black Trust - 695	Private donation fund for the sustaining of the Police K-9 program.	Governmental Funds

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

## About Woodburn

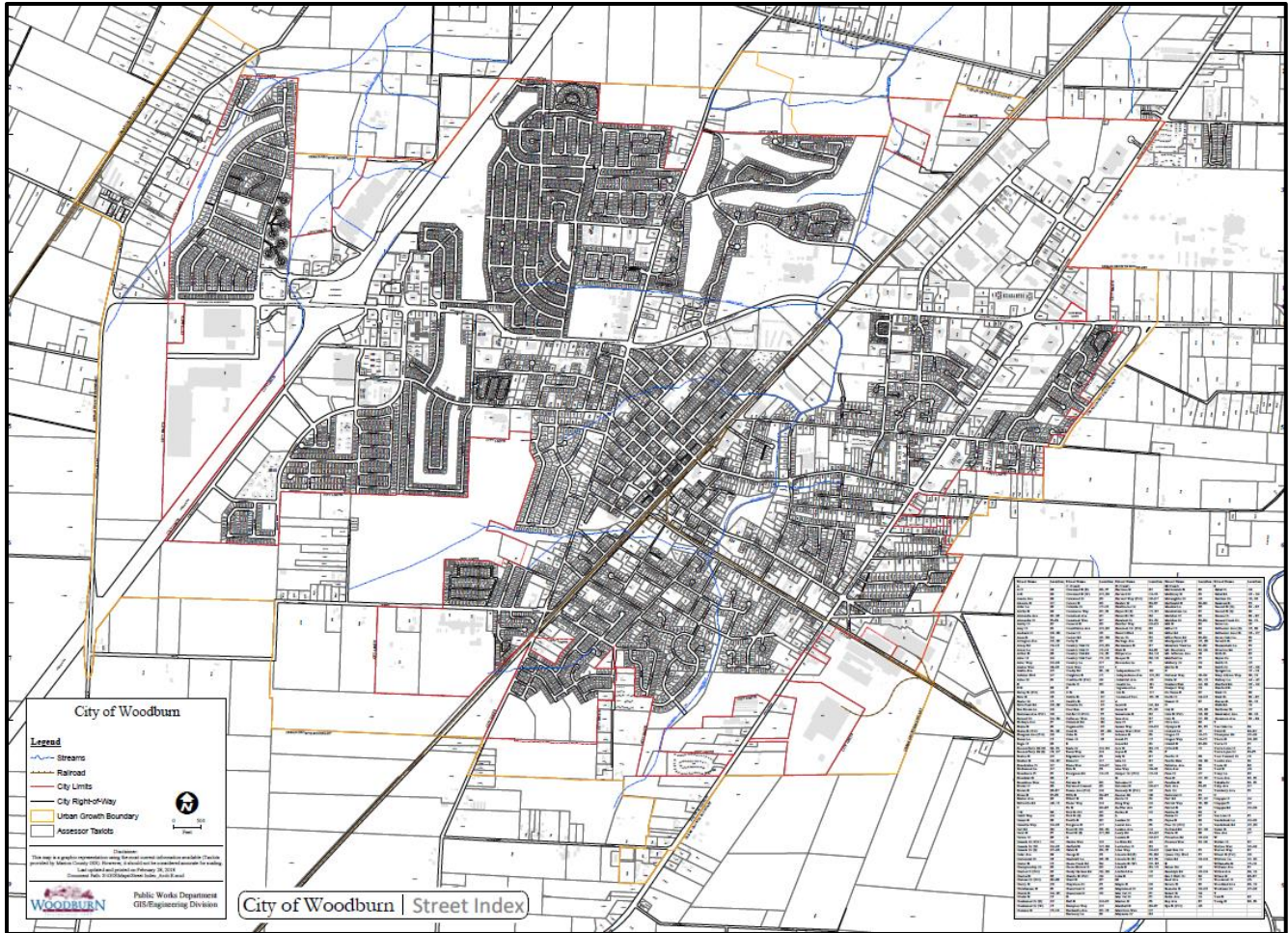
### City Statistics – Location Demographics

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



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





Woodburn Premium Outlets, a top state tourist attraction, has over 100 brand name and specialty stores offering great shopping value. Situated in a large agricultural area, Woodburn is a gateway to many farms, nurseries and harvest festivals in the area. Al’s Garden Center started in Woodburn in 1948, Wooden Shoe Tulip Farm hosts a month-long Tulip Festival in March/April, Bauman’s Farm and Garden, in Gervais, hosts a month-long harvest festival in October, and Mt. Angel Oktoberfest celebrates the end of the harvest season in September.

Another attraction is the Woodburn Dragstrip just west of I-5. Built in 1961, Woodburn Dragstrip has a ¼-mile track and hosts many racing events from March through October.

Woodburn is a very diverse community. With a population of 24,496 Woodburn is the 21<sup>st</sup> most populated city in Oregon.

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

• Median income = \$44,228	• Number of companies: 1,339
• High School Graduate or Higher: 70.4%	• Total Housing units: 8,404
• Bachelor’s degree or higher: 12.9%	• Median Age: 33.4
• Hispanic or Latino population: 58.1%	• Veterans: 1,384

## City Statistics – Services

Description	Actual FY 2015-16	Actual FY 2016-17	% Change
<b>Community Services</b>			
<b>Parks</b>			
Parks/Open space acreage	110	128	16%
Playgrounds	9	8	-11%
Picnic Shelters	9	6	-33%
Park Restrooms	4	4	0%
Sports Fields	8	8	0%
<b>Library</b>			
Attendance	135,317	125,153	-8%
Circulation	180,890	180,598	0%
Volumes in Collection	116,335	122,958	6%
Volumes Added	11,913	13,841	16%
Computer Usage, # of Internet Sessions	29,104	26,217	-10%
Wi-Fi Connections	47,381	71,789	52%
Program Attendance	6,619	5,074	-23%
<b>Aquatics</b>			
Attendance	114,810	140,834	23%
Lesson Enrollment	1,837	1,450	-21%
Active Memberships	1,288	1,448	12%
<b>Recreation</b>			
Youth Sports, participants	1,060	1,097	3%
Adult Sports, number of teams	28	39	39%
Youth Programs, participants	159	109	-31%
Adult Programs, participants	168	81	-52%
Special Events, attendance	28,037	29,291	4%
<b>Public Transportation</b>			
Fixed Route Rides	32,684	25,533	-22%
Fixed Route Mileage	45,688	44,249	-3%
Dial-A-Ride Trips	6,221	6,224	0%
Dial-A-Ride Mileage	20,989	19,388	-8%
Out of Town Medical Rides	1,321	1,473	12%



Description	Actual FY 2015-16	Actual FY 2016-17	% Change
<b>City Utilities</b>			
<b>Water</b>			
Production capacity, mgd	2	2	0%
Peak capacity demand, mgd	5-6	5-6	0%
Storage capacity, mg	5.45	5	0%
Number of wells	9	9	0%
Miles of water mains	98.76	99	0%
Customers	6,843	6,942	1%
Fire Hydrants	964	964	0%
<b>Wastewater</b>			
Average daily treatment	2-3	2-3	0%
Peak capacity demand	16	16	0%
Miles of sewer pipeline	87	87	0%
Lift stations	8	8	0%
<b>Stormwater</b>			
Miles of storm sewer	59	59	0%
Manholes	1,400	1,400	0%
<b>Public Safety</b>			
Police Calls	14,744	14,934	1%
Sworn Officers	34	34	0%
Arrests	1,003	1,060	6%
Offenses	2,871	3,408	19%
Crime Index (Violent Crime)	210	393	87%
Crime Index (Property Crime)	1,448	1,458	1%
Officers per 1,000 Citizens	1.36	1.36	0%
<b>Building/Planning</b>			
Total Building Permits issued			
Residential, New	226	2	-99%
Multi Family	33	12	-64%
Assisted Living Facilities	8	-	-100%
Residential Additions & Alterations	-	43	-100%
Industrial	16	17	6%
Commercial	93	90	-3%
Signs and Fences	5	4	-20%
Manufactured Homes	5	3	-40%
Total Building Permits Issued	386	171	-56%

mg = million gallons

mgd = million gallons per day

# The Budget Process

## City of Woodburn Budget Calendar

December	<ul style="list-style-type: none"> <li>• As per City Charter the City Administrator is the Budget Officer</li> <li>• Perform mid-year review of financial position and Five-Year Forecast</li> <li>• Request for new personnel, capital outlay, and equipment</li> <li>• Position budgeting process starts</li> </ul>
January	<ul style="list-style-type: none"> <li>• Revenue and expense estimates are gathered for beginning balance calculations</li> <li>• Personnel services budget drafted by Finance Department</li> <li>• Budget Officer delivers kickoff memo to departments with budget goals and limitations</li> </ul>
February	<ul style="list-style-type: none"> <li>• Departments enter budgets into accounting system</li> <li>• Finance enters required fund transfers and balances each fund</li> </ul>
March	<ul style="list-style-type: none"> <li>• Initial budget draft is compiled and distributed to departments for review</li> <li>• Meetings are held with department heads and City Administrator</li> <li>• Make final changes to budget document</li> <li>• Prepare the proposed budget for committee review</li> </ul>
April	<ul style="list-style-type: none"> <li>• Print notice of budget committee meeting and post on website</li> <li>• Deliver copies of budget to committee members and post on website</li> <li>• Budget committee meets to discuss proposed budget and approve</li> </ul>
May	<ul style="list-style-type: none"> <li>• Changes are made (if necessary)</li> <li>• Print notices of budget adoption public hearing</li> </ul>
June	<ul style="list-style-type: none"> <li>• Council holds public budget meeting</li> <li>• Council discusses any changes made by committee and may propose new changes</li> <li>• Council adopts budget, makes applicable appropriations and declares tax levies</li> </ul>
July	<ul style="list-style-type: none"> <li>• Adopted budget takes effect</li> <li>• Submit budget packets to County Assessor</li> <li>• Submit revenue sharing certificates to state of Oregon</li> </ul>

## 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 won't 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 to meet those needs. In Oregon, all local governments must plan a budget that has equal resources and requirements, in other words, a balanced budget.

The Budget Officer will present this budget to a citizen Budget Committee. The committee consists of the elected officials of the City Council, along with an equal number of electors of the City. After the budget committee has reviewed and/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 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 could 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 City Administrator serves as the Budget Officer according to Oregon Revised Statutes (ORS) 294.331 and has the responsibility to prepare the budget document, present the budget message to the Budget Committee, and to maintain budgetary control at the approved appropriation level. The Finance Department and the appropriate operating departments perform continued review of revenues and expenditures.

The City prepares its budget in accordance with ORS 294. The budget is presented in fund and department categories. The budget is established at the department level or at the major appropriation category if only one department exists in a fund. The adopted budget may be amended by budget transfers (ORS 294.450) or supplemental (ORS 294.480 to 294.283) approval. Generally, transfers consist of moving appropriations within a fund from one major appropriation category to another. Supplemental adjustments typically involve increasing the total appropriation level (as well as resources). All adjustments to the budget are made via resolutions. Amendments after adoption do not require the approval of the Budget Committee members.

## Budget Document Columns

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

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
-	-	-	Council & Mayor			
			Personnel Services	26,560	26,560	26,560
17,700	19,148	26,634	Materials & Services	27,440	27,440	27,440
<b>17,700</b>	<b>19,148</b>	<b>26,634</b>	<b>Council &amp; Mayor Total</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>

## Budget Assumptions

The following assumptions were used in the development of the budget for the next fiscal year.

### Primary Revenue Sources

- Property tax revenue is expected to increase 3.2 percent over the current year budget, and compression is expected to decline further
- Franchise fees are expected to grow by 15.0 percent
- State revenue sharing was reviewed and updated based on current year actual receipts
- 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
- A Cost of Living Adjustment (COLA) was calculated for unrepresented/management employees

Bargaining Group	FY 2017-18	FY 2018-19	FY 2019-20
Woodburn Police Association – Officers (WPA)	3.0%	2.75%	2.5%
Woodburn Police Association – Community Service Officers (WPA)	4.0%	4.0%	2.5%
American Federation of State, County, and Municipal Employees (AFSCME)	Varied	2.0%	N/A

- Health insurance premiums (medical, dental and vision) increased by 10.0 percent
- Actual PERS employer rates (rounded) effective July 1, 2017 were used
  - General Service Tier 1 & 2 – 19.0 percent (increase of 25.0 percent)
  - General Service Oregon Public Service Retirement Plan (OPSRP) – 12.0 percent (increase of 30.0 percent)
  - Police Tier 1 & 2 – 24.0 percent (increase of 28.0 percent)
  - Police OPSRP – 17.0 percent (increase of 25.0 percent)
- Pickup of employee PERS 6.0 percent was budgeted
- Unemployment rate of 0.1 percent

### Materials & Services

- Departments were instructed to keep the Materials and Services category relatively flat from prior year appropriation
- A few line items were allowed to increase based on external influences: building rent, information technology services, insurance, and utilities
- An internal loan for IT equipment was paid off. In working towards Council policy, Section 5.E. Equipment Replacement (See Budget Policies and Fiscal Strategy, Page 212), funds will go to line item 5428 IT Support for the purpose of building an IT replacement reserve.

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

## Council Goals

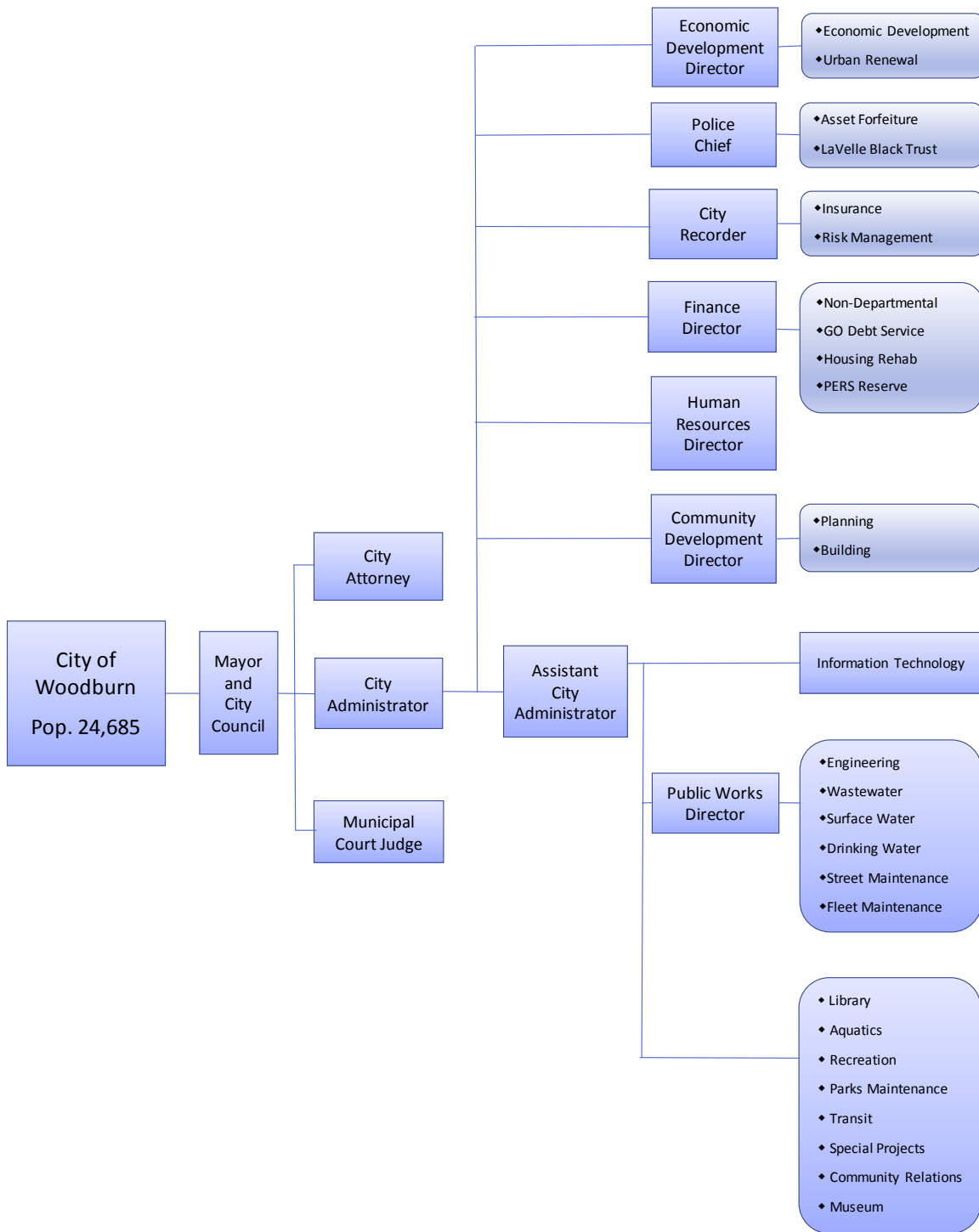
The Woodburn City Council held a goal setting retreat on March 4, 2017, which was followed by Council adopting the following goals on March 13, 2017:

- Rebuild the City's planning and development capacity in order to successfully manage the significant and anticipated development in upcoming years
- Continue the City's economic development activities for the purpose of attracting capital investment, jobs and an improved quality of life for Woodburn residents
- Community outreach with the goal of strengthening the City's relationship with all aspects of its community
- Expand the City's efforts to build community-based public safety programming as a means of further building and maintaining good community/police relationships
- Develop an assessment plan for pursuing a community center
- Complete the design and recommendation for funding the completion of the First Street project

The Council felt these goals could be accomplished within the next 24 months.



## Functional Organization Chart





## General Services

---

- ❖ General Fund Revenue Sources and Expenditures – General Fund 001
- ❖ Summary of General Fund Expenditures by Departments
- ❖ General Fund Revenue Sources and Other Discussion
- ❖ General Fund – Revenue Detail
- ❖ General Fund – Expenditures by Department
  - Administration
    - Council & Mayor
    - City Administrator
    - City Attorney
    - Finance
    - City Recorder
    - Human Resources
  - Economic Development
  - Police
  - Community Services
    - Library
    - Aquatics
    - Recreation
    - Parks and Facilities Maintenance
    - Community Services Administration
  - RSVP
  - Planning
  - Engineering
  - Non-Departmental
  - Contingency/Ending Fund Balance
- ❖ Transit Fund 110
- ❖ Street Fund 140
- ❖ GO Debt Service Fund 250

## Summary of Revenues and Expenditures – General Fund 001

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	% Change	% Total Budget
<b>Beginning Balance</b>	4,470,347	5,230,188	5,900,000	7,717,000	30.8%	34.2%
<b>Revenues</b>						
Taxes	8,562,396	9,065,453	9,365,775	9,693,670	3.5%	43.0%
Licenses and Permits	68,752	95,866	79,600	111,000	39.4%	0.5%
Intergovernmental	764,566	845,008	751,560	868,000	15.5%	3.9%
Charges for Goods and Services	687,336	693,752	832,607	994,270	19.4%	4.4%
Fines and Forfeits	423,520	419,731	467,500	456,500	-2.4%	2.0%
Franchise Fees	1,707,580	1,750,711	1,760,674	2,023,950	15.0%	9.0%
Miscellaneous Revenue	696,521	588,929	558,817	680,250	21.7%	3.0%
<b>Total Revenues</b>	12,910,671	13,459,450	13,816,533	14,827,640	7.3%	65.8%
<b>Total Beg. Bal. and Revenues</b>	17,381,018	18,689,638	19,716,533	22,544,640	14.3%	100.0%
<b>Expenses</b>						
Personnel Services	8,474,950	8,345,717	9,274,288	9,616,620	3.7%	42.7%
Materials and Services	3,406,465	3,808,356	4,054,019	4,198,420	3.6%	18.6%
Capital Outlay	60,580	68,022	-	54,500	100.0%	0.2%
Transfers Out	208,835	197,742	1,002,453	3,101,090	209.4%	13.8%
<b>Total Expenses Before Contingency</b>	12,150,830	12,419,837	14,330,760	16,970,630	18.4%	75.3%
<b>Contingency &amp; Reserves</b>						
Contingency	-	-	2,265,812	3,949,010	74.3%	17.5%
Reserve - SMR	-	-	1,008,193	1,010,000	0.2%	4.5%
Reserve for Facilities	-	-	611,768	615,000	0.5%	2.7%
Reserve for PERS	-	-	1,500,000	-	-100.0%	0.0%
<b>Total Contingency &amp; Reserves</b>	-	-	5,385,773	5,574,010	3.5%	24.7%
<b>Total Expenses</b>	12,150,830	12,419,837	19,716,533	22,544,640	14.3%	100.0%
<b>Fund Net</b>	5,230,188	6,269,801	-	-		
<b>Total Expenses and Fund Net</b>	<b>17,381,018</b>	<b>18,689,638</b>	<b>19,716,533</b>	<b>22,544,640</b>	14.3%	

## Summary of General Fund Expenditures by Department

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2018-19 Budget	% of Budget
001 General Fund					
101 - Administration <sup>A</sup>	1,108,533	1,261,000	1,341,946	1,374,000	6%
125 - Economic Development	45,628	81,224	102,396	149,560	1%
211 - Police	6,598,236	6,861,767	7,523,466	7,688,550	34%
411 - Community Services <sup>B</sup>	2,813,800	3,010,563	3,209,542	3,490,050	15%
481 - RSVP <sup>C</sup>	58,123	(59)	-	-	0%
511 - Planning	332,414	374,824	497,063	487,380	2%
651 - Engineering	660,222	454,654	359,390	361,000	2%
199 - Non-Departmental	533,873	375,864	1,296,957	3,420,090	15%
Contingency & Reserve	-	-	5,385,773	5,574,010	25%
<b>General Fund Expenditures Total</b>	<b>12,150,829</b>	<b>12,419,837</b>	<b>19,716,533</b>	<b>22,544,640</b>	<b>100%</b>
Expenditures (less Contingency & Reserves)	12,150,829	12,419,837	14,330,760	16,970,630	
Year-over-Year Change			1,910,923	2,639,870	
			15.4%	18.4%	

<sup>A</sup> Administration includes Council and Mayor, City Administrator, City Recorder, City Attorney, Finance and Human Resources

<sup>B</sup> Community Services includes Library, Aquatics, Recreation, Parks & Facilities Maintenance and Community Services Administration

<sup>C</sup> Department eliminated in FY 2016-17

### Where the Money Goes - General Fund



## General Fund Revenue Sources and Other Discussion

**Taxes** in the General Fund is inclusive of property and hotel/motel taxes. Property taxes are the largest source of revenue for the General Fund and proved volatile as a result of the 2008 recession, with noticeable recovery starting in 2015. Woodburn, like other cities subject to Oregon's unique property tax laws, struggles with the fallout of the housing bubble and compression due to assessed values falling below a property's market value. Woodburn property values are somewhat lower than surrounding areas and do not typically reach the 3.0 percent annual growth increase allowed by law, but building permits are on the rise and the Urban Growth Boundary expansion should continue building activity in the coming years. Hotel/motel tax is budgeted higher than the current year budget based on historical trends.

**Licenses & Permits** were increased based on current year construction permits. This category of revenue includes business license fees, taxicab permit, 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/marijuana tax/revenue sharing.

**Charges for Goods and Services** within the General Fund contain many of the parks and recreation fees, police reimbursements, planning fees, all of the aquatic center's charges for admission and memberships and other charges. The increase is primarily attributable to increased aquatics memberships/admission, and a new agreement between the Woodburn Police Department and Marion County for reimbursement of personnel costs related to participation in the Mobile Crisis Response Team. Planning fees are expected to rise due to increase in development.

**Franchise Fees** are right-of-way payments based on franchisee revenue (e.g. PGE, NW Natural Gas, Century Link, Datavision, Wave Broadband, Allied Waste, Woodburn Ambulance, and City Water and Sewer). In FY 2018-19 franchise fees are projected to increase 15.0 percent due to a strong economy versus the traditional 5.0 – 7.0 percent normally experienced.

**Fines & Forfeits** is a category comprised mainly of court and library fines and is anticipated to drop slightly in FY 2018-19.

## General Fund – Revenue Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 001 - General Fund</b>						
<b>Department: 000 - Revenue</b>						
4,534,978	5,230,188	5,900,000	3081 Beginning Fund Balance	7,717,000	7,717,000	7,717,000
7,915,800	8,358,013	8,720,576	3111 Property Tax - Current	9,002,200	9,002,200	9,002,200
211,942	222,937	205,000	3112 Property Tax - Delinquent	206,140	206,140	206,140
-	66,695	34,302	3113 Pmt in Lieu of Taxes	35,330	35,330	35,330
434,655	417,808	405,897	3133 Hotel/Motel Tax	450,000	450,000	450,000
50,687	52,173	55,000	3211 Business License	55,000	55,000	55,000
5,091	3,870	5,100	3219 Other License	2,500	2,500	2,500
4,160	3,490	4,500	3220 Taxicab Permits	3,500	3,500	3,500
1,162,078	1,195,907	1,177,561	3228 Franchise Fees	1,248,250	1,248,250	1,248,250
164,655	159,045	172,935	3243.470 General Right of Way - Water	247,300	247,300	247,300
380,847	395,760	410,178	3243.472 General Right of Way - Sewer	528,400	528,400	528,400
353,285	379,259	359,560	3362 State Liquor Proration	385,000	385,000	385,000
32,402	31,424	33,000	3363 State Cigarette Tax	33,000	33,000	33,000
263,664	292,307	265,000	3364 State Revenue Sharing	298,000	298,000	298,000
-	-	-	3367 State Marijuana Tax Distribution	68,000	68,000	68,000
245	110	100	3415 Sale of Documents	100	100	100
-	-	-	3611 Interest from Investments	173,660	173,660	173,660
-	1,400	-	3625 Facilities Rent	-	-	-
2,704	2,645	3,000	3641 Annual Access Fee (Wave - PEG)	3,000	3,000	3,000
80,250	16,361	22,000	3691 Sale of Surplus Property	22,000	22,000	22,000
49	75	25	3692.101 Copies--Other	20	20	20
(63)	32	-	3698 Cash Long and Short	-	-	-
13,084	379	73,000	3699 Other Miscellaneous Income	73,000	73,000	73,000
-	-	-	3881 Reimbursements	-	-	-
<b>15,610,513</b>	<b>16,829,878</b>	<b>17,846,734</b>	<b>Department Total: 000 - Revenue</b>	<b>20,551,400</b>	<b>20,551,400</b>	<b>20,551,400</b>
<b>Department: 125 - Economic Development</b>						
-	-	10,000	3351 Grants	-	-	-
-	-	<b>10,000</b>	<b>Department Total: 125 - Economic Development</b>	-	-	-
<b>Department: 101 - Administration</b>						
20,500	19,450	26,000	3416 Lien Search Revenue	21,000	21,000	21,000
-	21,214	10,000	3530 Court Fines from Other Jurisdictions	22,000	22,000	22,000
374,490	351,744	390,000	3531 Court Fines	380,000	380,000	380,000
<b>394,990</b>	<b>392,408</b>	<b>426,000</b>	<b>Department Total: 101 - Administration</b>	<b>423,000</b>	<b>423,000</b>	<b>423,000</b>
<b>Department: 199 - Non-Departmental</b>						
32,592	68,284	83,380	3611 Interest from Investments	see 3611 above	see 3611 above	see 3611 above
<b>32,592</b>	<b>68,284</b>	<b>83,380</b>	<b>Department Total: 199 - Non-Departmental</b>	-	-	-

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Department: 211 - Police</b>							
-	62,368	-	3332	Federal Grants	-	-	-
2,763	3,000	5,000	3341	State Grants	5,000	5,000	5,000
11,644	15,372	106,000	3421	Police Reimbursements	20,000	20,000	20,000
45,000	61,136	75,000	3421.001	Reimbursements School District	75,000	95,000	95,000
-	-	-	3421.013	Reimbursements Marion County	156,000	156,000	156,000
7,801	8,824	10,000	3531.101	Police Training Surcharge	10,000	10,000	10,000
25,800	23,850	40,000	3532	Towing Fee	27,000	27,000	27,000
698	300	500	3533	Alarm Fee	500	500	500
1,000	2,579	3,500	3673	Donations-Police	4,000	4,000	4,000
-	3,500	-	3694	Gain/Loss on Sale	-	-	-
51,990	25,375	4,500	3699	Other Miscellaneous Income	4,500	4,500	4,500
2,500	-	-	3881	Reimbursements	-	-	-
-	3,850	3,000	3881.001	Reimbursement--Training	3,000	3,000	3,000
<b>149,196</b>	<b>210,154</b>	<b>247,500</b>	<b>Department Total: 211 - Police</b>		<b>305,000</b>	<b>325,000</b>	<b>325,000</b>
<b>Department: 411 - Community Services</b>							
8,000	-	-	3341	State Grants	-	-	-
74,483	72,428	75,000	3365	Regional Library Services	75,000	75,000	75,000
4,103	4,222	4,000	3366	Ready to Read Grant	4,000	4,000	4,000
13,069	13,765	16,000	3417	Resale of Merchandise	14,000	14,000	14,000
15,212	15,032	19,000	3418	Concession Sales	17,000	17,000	17,000
247,945	231,054	248,824	3471	Pool Program Revenues	280,600	280,600	280,600
3,347	574	3,000	3472	Rural Readers' Fees	3,000	3,000	3,000
93,014	84,558	91,000	3473	Recreation Program Revenues	91,000	91,000	91,000
135	2,358	-	3474	Event Admission	-	-	-
84,823	100,926	85,000	3474.099	Fiesta Events	94,000	94,000	94,000
-	2,700	-	3476	Event Sponsorships	-	-	-
17,678	19,704	17,683	3491	Rental Income	20,570	20,570	20,570
14,732	13,799	17,000	3536	Library Fines	17,000	17,000	17,000
8,043	16,197	8,000	3625	Facilities Rent	16,000	16,000	16,000
61,574	64,747	67,932	3651	Internal Rent Revenue	66,670	66,670	66,670
102	204	-	3672	Donations-Library	-	-	-
7,146	9,667	9,000	3672.001	Donations-Library - Music in the Park	9,000	9,000	9,000
-	107	-	3675	Donations-Museum	-	-	-
-	31,000	-	3677	Donations-Pool	2,000	2,000	2,000
2,947	4,279	2,000	3695	Lost Book Revenue	2,000	2,000	2,000
26	4	-	3696	Friends of Library Sales	-	-	-
162	154	-	3698	Cash Long and Short	-	-	-
10,594	14,005	8,480	3699	Other Miscellaneous Income	16,400	16,400	16,400
<b>667,135</b>	<b>701,484</b>	<b>671,919</b>	<b>Department Total: 499 - Community Services</b>		<b>728,240</b>	<b>728,240</b>	<b>728,240</b>
<b>Department: 481 - RSVP</b>							
25,867	-	-	3332	Federal Grants	-	-	-
<b>25,867</b>	<b>-</b>	<b>-</b>	<b>Department Total: 481 - RSVP</b>		<b>-</b>	<b>-</b>	<b>-</b>



FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Department: 511 - Planning</b>				
26,166	23,860	30,000	3451	T&E Planning Develop Fee	62,000	62,000	62,000
95,450	91,165	100,000	3456	Planning Fees	100,000	100,000	100,000
<b>121,616</b>	<b>115,025</b>	<b>130,000</b>	<b>Department Total: 511 - Planning</b>		<b>162,000</b>	<b>162,000</b>	<b>162,000</b>
			<b>Department: 651 - Engineering</b>				
8,814	36,333	15,000	3224	R/W Construction Permits	50,000	50,000	50,000
13,106	11,989	15,000	3451	T&E Planning Develop Fee	20,000	20,000	20,000
245,427	219,342	164,000	3656	Engineering Internal Project WO Rev	200,000	200,000	200,000
114,283	53,517	63,000	3656.140	Engineering Svcs - Street	50,000	50,000	50,000
13,871	7,672	13,000	3656.470	Engineering Svcs - Water	15,000	15,000	15,000
48,240	13,553	31,000	3656.472	Engineering Svcs - Sewer	20,000	20,000	20,000
<b>443,741</b>	<b>342,406</b>	<b>301,000</b>	<b>Department Total: 651 - Engineering</b>		<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
<b>17,445,650</b>	<b>18,659,639</b>	<b>19,716,533</b>	<b>Revenues Total</b>		<b>22,524,640</b>	<b>22,544,640</b>	<b>22,544,640</b>



## General Fund – Expenditures by Department

### Administration Department

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

#### Summary of Department

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Administration Department			
827,123	890,744	885,296	Personnel Services	891,360	891,360	891,360
281,410	370,256	456,650	Materials & Services	482,640	482,640	482,640
<u>1,108,533</u>	<u>1,261,000</u>	<u>1,341,946</u>	Administration Total	<u>1,374,000</u>	<u>1,374,000</u>	<u>1,374,000</u>
			Total by Division			
17,700	19,148	26,634	Council & Mayor	54,000	54,000	54,000
239,162	242,427	247,431	City Administrator	263,000	263,000	263,000
176,955	188,103	199,585	City Attorney	216,000	216,000	216,000
499,938	567,767	579,743	Finance	533,000	533,000	533,000
69,603	78,858	87,819	City Recorder	97,000	97,000	97,000
105,175	164,697	200,734	Human Resources	211,000	211,000	211,000
<u>1,108,533</u>	<u>1,261,000</u>	<u>1,341,946</u>	Total by Division	<u>1,374,000</u>	<u>1,374,000</u>	<u>1,374,000</u>

## Council & Mayor

<b>Fund/Fund Number:</b>	<b>General – 001</b>
<b>Department/Department Number:</b>	<b>Administration – 011</b>
<b>Division/Division Number:</b>	<b>Council &amp; Mayor – 1111</b>
<b>Department Director:</b>	<b>Scott Derickson</b>

**Description of purpose/function**

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. 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’s of each month at 7 p.m. in City Hall.

In FY 2013-14 the Council chose to freeze the monthly stipend received due to ongoing recessionary challenges. In FY 2018-19, the Council will consider reinstating the monthly stipends. The monthly stipend costs of \$300 for the Mayor and \$250 for each Council member is shown in the personnel costs.

**Performance Measures:**

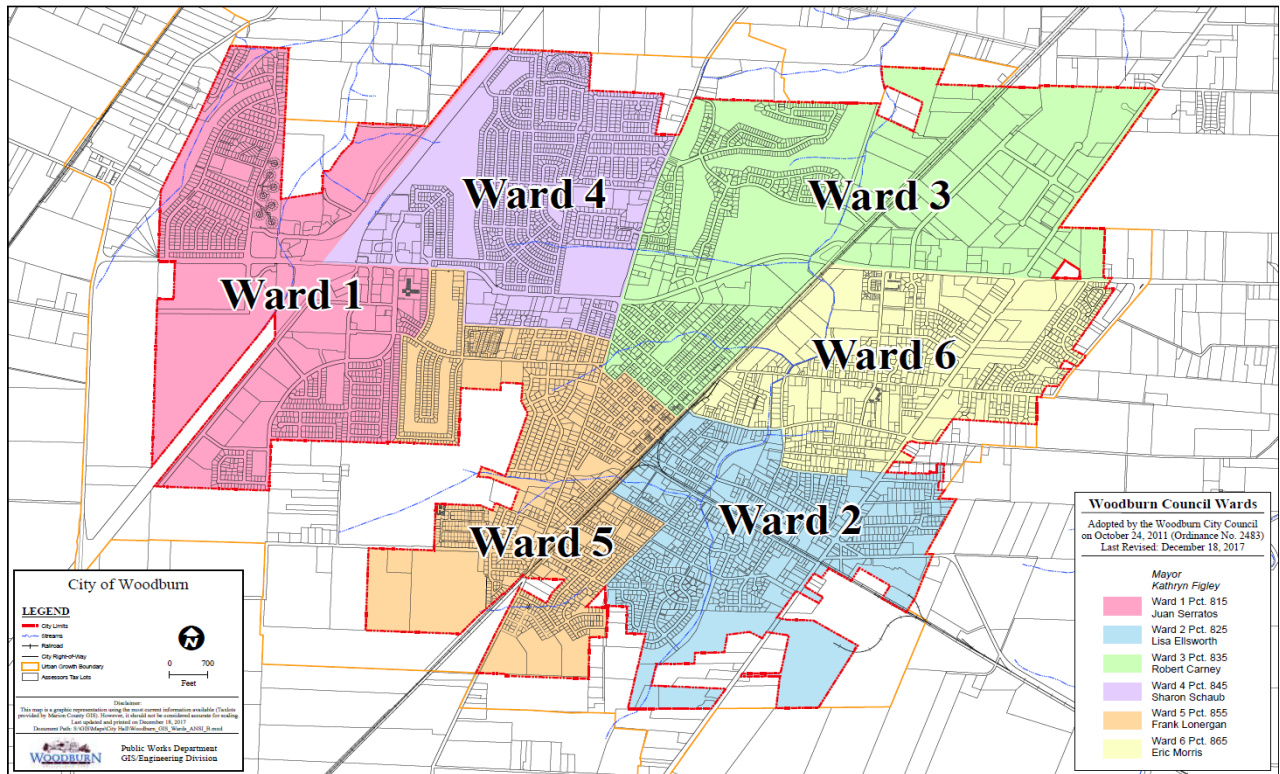
Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Council Meeting	20	20	20	20
Council meetings at off site locations	1	1	2	2

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Council & Mayor			
-	-	-	Personnel Services	26,560	26,560	26,560
17,700	19,148	26,634	Materials & Services	27,440	27,440	27,440
<b>17,700</b>	<b>19,148</b>	<b>26,634</b>	<b>Council &amp; Mayor Total</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>

# Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 101 - Administration <b>Division:</b> 1111 - Council & Mayor <b>Expenditures</b>							
-	-	-	5112	Part-Time Wages	22,200	22,200	22,200
-	-	-	5212	Social Security	1,700	1,700	1,700
-	-	-	5214	Retirement	2,660	2,660	2,660
<b>Total - Personnel Services</b>					<b>26,560</b>	<b>26,560</b>	<b>26,560</b>
65	-	300	5315	Computer Supplies	240	240	240
507	3,023	1,500	5319	Office Supplies	1,500	1,500	1,500
411	1,420	400	5329	Other Supplies	500	500	500
2,562	479	2,500	5419	Other Professional Serv	1,500	1,500	1,500
611	435	700	5421	Telephone/Data	500	500	500
10,618	10,475	11,409	5428	IT Support	17,400	17,400	17,400
41	1,433	1,000	5432	Meals	1,800	1,800	1,800
514	-	500	5433	Mileage	300	300	300
1,046	391	1,000	5439	Travel	400	400	400
157	162	225	5491	Dues & Subscriptions	200	200	200
1,168	1,330	7,000	5492	Registrations/Training	3,000	3,000	3,000
-	-	100	5493	Printing/Binding	100	100	100
<b>Total - Materials &amp; Services</b>					<b>27,440</b>	<b>27,440</b>	<b>27,440</b>
<b>17,700</b>	<b>19,148</b>	<b>26,634</b>	<b>Division Total: 1111 - Council &amp; Mayor</b>		<b>54,000</b>	<b>54,000</b>	<b>54,000</b>



City Council Ward Map

## City Administrator

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Administration — 101  
**Division/Division Number:** City Administrator – 1211  
**Department Director:** Scott Derickson

### Description of purpose/function

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 2.4 FTE responsible for carrying out the duties listed above.

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
# of accounts registered to receive weekly E-blasts	1,250	1280	1,325	1,325
# of accounts registered to receive weekly Spanish E-blasts	238	238	285	285

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			City Administrator			
205,745	205,983	197,825	Personnel Services	217,130	217,130	217,130
33,417	36,444	49,606	Materials & Services	45,870	45,870	45,870
239,162	242,427	247,431	City Administrator Total	263,000	263,000	263,000
2.4	2.4	2.4	Full-Time Equivalent (FTE)	2.4	2.4	2.4

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16	FY 2016-17	FY 2017-18	Account Description		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Budget			Proposed	Approved	Adopted
<b>Fund:</b> 001 - General Fund							
<b>Department:</b> 101 - Administration							
<b>Division:</b> 1211 - City Administrator							
<u>Expenditures</u>							
136,673	137,841	126,944	5111	Regular Wages	140,330	140,330	140,330
43	36	39	5211	OR Workers' Benefit	40	40	40
8,875	9,223	8,869	5212	Social Security	9,560	9,560	9,560
21,893	20,754	22,016	5213	Med & Dent Ins	22,310	22,310	22,310
36,956	37,347	39,138	5214	Retirement	43,490	43,490	43,490
546	491	505	5215	Long Term Disability Ins	480	480	480
533	113	129	5216	Unemployment Insurance	700	700	700
226	178	185	5217	Life Insurance	220	220	220
205,745	205,983	197,825	<b>Total - Personnel Services</b>		217,130	217,130	217,130
420	3,033	700	5315	Computer Supplies	700	700	700
1,434	2,762	2,500	5319	Office Supplies	2,500	2,500	2,500
1,109	427	2,500	5419	Other Professional Serv	2,000	2,000	2,000
1,269	1,512	1,200	5421	Telephone/Data	1,600	1,600	1,600
599	478	700	5422	Postage	540	540	540
20,550	20,035	21,703	5428	IT Support	16,800	16,800	16,800
263	422	400	5432	Meals	600	600	600
861	148	700	5433	Mileage	700	700	700
579	688	2,000	5439	Travel	2,500	2,500	2,500
1,089	1,511	1,703	5464	Workers' Comp	1,530	1,530	1,530
-	-	5,000	5485	Inclusion Committee	5,000	5,000	5,000
3,230	3,550	4,000	5491	Dues & Subscriptions	4,000	4,000	4,000
2,014	1,878	6,500	5492	Registrations/Training	7,400	7,400	7,400
33,417	36,444	49,606	<b>Total - Materials &amp; Services</b>		45,870	45,870	45,870
239,162	242,427	247,431	<b>Division Total: 1211 - City Administrator</b>		263,000	263,000	263,000

## City Attorney

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

### Description of purpose/function

The City Attorney provides a wide range of legal services, including advice to the City Council, City Administrator and departments; drafting ordinances and resolutions; reviewing and preparing agreements; negotiating with employee unions; and representing the City in state and federal courts.

### Description of division and number of personnel

The division consists of 2.5 FTE: the City Attorney, Assistant City Attorney and an Executive/Legal Assistant that is shared with the City Administrator.

### Description of FY 2017-18 accomplishments

- Negotiated new collective bargaining agreement with WPA
- Negotiated new collective bargaining agreement with AFSCME
- Provided legal support for annexation of the Specht property (largest parcel in UGB expansion)
- Adoption of Solid Waste Franchise, Public Art Ordinance and Sewer Ordinance

### Description of FY 2018-19 proposed focus/goals

- Provide legal support to Planning Division for major land use applications
- Assist Police Department with review and revision of policies
- Continue the Ordinance Review and Revision Project
- Continue to provide timely legal advice to City Council, City Administrator and departments

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Review and revision of major City ordinances	2	3	3	4
Legal input into agenda items submitted to Council within internal deadlines	100%	100%	100%	100%

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			City Attorney			
148,038	160,252	163,676	Personnel Services	173,000	173,000	173,000
28,917	27,851	35,909	Materials & Services	43,000	43,000	43,000
176,955	188,103	199,585	City Attorney Total	216,000	216,000	216,000
2.5	2.5	2.5	Full-Time Equivalent (FTE)	2.5	2.5	2.5

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 101 - Administration <b>Division:</b> 1411 - City Attorney <u>Expenditures</u>							
99,338	106,776	104,312	5111	Regular Wages	110,830	110,830	110,830
28	28	33	5211	OR Workers' Benefit	30	30	30
6,810	7,690	7,559	5212	Social Security	8,260	8,260	8,260
15,095	16,817	18,366	5213	Med & Dent Ins	18,370	18,370	18,370
25,816	28,312	32,726	5214	Retirement	34,360	34,360	34,360
397	398	418	5215	Long Term Disability Ins	420	420	420
386	84	106	5216	Unemployment Insurance	550	550	550
168	147	156	5217	Life Insurance	180	180	180
<b>148,038</b>	<b>160,252</b>	<b>163,676</b>	<b>Total - Personnel Services</b>		<b>173,000</b>	<b>173,000</b>	<b>173,000</b>
5,954	5,215	6,500	5314	Books	6,500	6,500	6,500
2,354	2,881	2,000	5319	Office Supplies	3,000	3,000	3,000
658	128	1,500	5419	Other Professional Serv	1,000	1,000	1,000
1,019	861	1,700	5421	Telephone/Data	1,000	1,000	1,000
-	22	200	5422	Postage	100	100	100
10,275	9,947	10,852	5428	IT Support	16,800	16,800	16,800
			5432	Meals	200	200	200
798	630	500	5433	Mileage	700	700	700
3,682	2,134	1,650	5439	Travel	2,500	2,500	2,500
390	531	557	5464	Workers' Comp	520	520	520
2,067	2,587	2,500	5491	Dues & Subscriptions	2,600	2,600	2,600
1,720	2,902	7,850	5492	Registrations/Training	8,000	8,000	8,000
-	13	100	5495	Court Costs	80	80	80
<b>28,917</b>	<b>27,851</b>	<b>35,909</b>	<b>Total - Materials &amp; Services</b>		<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
<b>176,955</b>	<b>188,103</b>	<b>199,585</b>	<b>Division Total: 1411 - City Attorney</b>		<b>216,000</b>	<b>216,000</b>	<b>216,000</b>

## Finance

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Administration – 101  
**Division/Division Number:** Finance – 1511  
**Department Director:** Sandra Montoya

### Description of purpose/function

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

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.

### Description of division and number of personnel

The department consists of 9.6 FTE including the Finance Director, Assistant Finance Director, Senior Management Analyst, Payroll Specialist, two Accounting Assistants, Court Operations Clerk, two full-time Cashiers, one part-time Cashier, and a Municipal Court Judge.

### Description of FY 2017-18 accomplishments

- Refinanced the Police Facility General Obligation Debt to generate a \$250,000 savings in interest payments and mature the debt in 2024, one year earlier than the original debt
- In conjunction with other City departments, developed and implemented a Procurement Summary Form to streamline citywide purchasing activity
- Implemented an investment program (May 2018) to increase the City’s interest earnings
- Created training for cash handling and credit card processing

### Performance Measures

Measures	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Receive the Government Finance Officers Association’s Distinguished Budget Award for the prior fiscal year	Yes	Yes	Yes	Receipt of Award
Increase the number of utility bills payments processed electronically	N/A	N/A	21,000	22,000

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Finance			
332,043	344,365	342,925	Personnel Services	287,270	287,270	287,270
167,895	223,402	236,818	Materials & Services	245,730	245,730	245,730
499,938	567,767	579,743	Finance Total	533,000	533,000	533,000
8.9	8.9	9.1	Full-Time Equivalent (FTE)	9.6	9.6	9.6

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund							
<b>Department:</b> 101 - Administration							
<b>Division:</b> 1511 - Finance							
<u>Expenditures</u>							
217,217	217,613	201,049	5111	Regular Wages	158,690	158,690	158,690
8,267	15,416	25,096	5112	Part-Time Wages	24,030	24,030	24,030
153	128	-	5121	Overtime	-	-	-
112	103	112	5211	OR Workers' Benefit	90	90	90
17,245	17,266	17,363	5212	Social Security	14,170	14,170	14,170
42,043	44,876	44,761	5213	Med & Dent Ins	45,590	45,590	45,590
44,790	47,539	53,152	5214	Retirement	42,820	42,820	42,820
924	888	801	5215	Long Term Disability Ins	670	670	670
897	204	290	5216	Unemployment Insurance	890	890	890
395	332	301	5217	Life Insurance	320	320	320
332,043	344,365	342,925	<b>Total - Personnel Services</b>		287,270	287,270	287,270
-	362	800	5315	Computer Supplies	1,000	1,000	1,000
6,987	20,482	16,000	5319	Office Supplies	16,000	16,000	16,000
352	-	-	5329	Other Supplies	-	-	-
17,560	17,121	20,000	5414	Accounting/Auditing	20,000	20,000	20,000
150	7	-	5417	HR/Other Employee Expenses	-	-	-
12,131	35,023	15,000	5419	Other Professional Serv	15,000	15,000	15,000
311	291	500	5421	Telephone/Data	500	500	500
1,824	3,334	2,300	5422	Postage	3,800	3,800	3,800
44,525	43,106	50,781	5428	IT Support	58,700	58,700	58,700
5,371	3,457	8,000	5429	Other Communication Serv	8,000	8,000	8,000
41,990	48,720	65,000	5430	Red Light Camera Contract	65,000	65,000	65,000
418	22	400	5432	Meals	400	400	400
209	386	200	5433	Mileage	660	660	660
1,720	1,365	4,000	5439	Travel	4,000	4,000	4,000
4,367	4,367	7,000	5446	Software Licenses	7,000	7,000	7,000
938	1,100	1,100	5462	Employee Blanket Bond	1,200	1,200	1,200
2,427	2,669	4,537	5464	Workers' Comp	2,970	2,970	2,970
1,860	2,149	2,200	5491	Dues & Subscriptions	2,200	2,200	2,200
1,215	14,200	7,000	5492	Registrations/Training	7,000	7,000	7,000
1,580	1,973	2,000	5493	Printing/Binding	2,300	2,300	2,300
21,960	23,268	30,000	5500	Banking Fees & Charges	30,000	30,000	30,000
167,895	223,402	236,818	<b>Total - Materials &amp; Services</b>		245,730	245,730	245,730
499,938	567,767	579,743	<b>Division Total: 1511 - Finance</b>		533,000	533,000	533,000

## City Recorder

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

### Description of purpose/function

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, oversees the insurance fund and all insurance policy administration and claims management functions.

### Description of division and number of personnel

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

### Description of FY 2017-18 accomplishments

- Completed annual records destruction in storage vault
- Provided records management training with the Oregon Secretary of State Archive office
- Created records’ policies for management and processing of public request
- Archiving of social media accounts (assisted IT)

### Description of FY 2018-19 proposed focus/goals

- Administer 2018 election
- Implement the Records Management Policy and provide training to employees
- Implement the Records Request Policy and provide training to employees
- Electronic Storage of certain public records
- Annual destruction and maintenance of public records

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Public records request	35	75	70	70
City ordinances updates	14	10	12	10
City Council Meetings	20	22	21	21
Records Destruction Requests	50	124	65	150

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			City Recorder			
61,039	67,472	68,708	Personnel Services	76,900	76,900	76,900
8,564	11,386	19,111	Materials & Services	20,100	20,100	20,100
69,603	78,858	87,819	City Recorder Total	97,000	97,000	97,000
1.2	1.2	1.2	Full-Time Equivalent (FTE)	1.2	1.2	1.2

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund						
<b>Department:</b> 101 - Administration						
<b>Division:</b> 1531 - City Recorder						
<u>Expenditures</u>						
44,514	49,693	48,786	5111 Regular Wages	54,750	54,750	54,750
20	20	21	5211 OR Workers' Benefit	20	20	20
3,316	3,723	3,921	5212 Social Security	4,400	4,400	4,400
3,395	3,445	3,976	5213 Med & Dent Ins	4,020	4,020	4,020
9,349	10,288	11,690	5214 Retirement	13,140	13,140	13,140
191	190	191	5215 Long Term Disability Ins	200	200	200
173	42	50	5216 Unemployment Insurance	270	270	270
81	71	73	5217 Life Insurance	100	100	100
61,039	67,472	68,708	<b>Total - Personnel Services</b>	76,900	76,900	76,900
1,602	2,143	2,000	5319 Office Supplies	2,000	2,000	2,000
668	494	3,000	5419 Other Professional Serv	3,000	3,000	3,000
112	104	150	5421 Telephone/Data	200	200	200
120	29	150	5422 Postage	200	200	200
3,425	6,632	7,234	5428 IT Support	8,400	8,400	8,400
35	43	150	5432 Meals	300	300	300
117	437	300	5433 Mileage	500	500	500
824	240	750	5439 Travel	850	850	850
293	394	327	5464 Workers' Comp	410	410	410
-	-	1,750	5471 Equipment Repair & Maint	940	940	940
365	285	300	5491 Dues & Subscriptions	300	300	300
1,003	585	3,000	5492 Registrations/Training	3,000	3,000	3,000
8,564	11,386	19,111	<b>Total - Materials &amp; Services</b>	20,100	20,100	20,100
69,603	78,858	87,819	<b>Division Total: 1531 - City Recorder</b>	97,000	97,000	97,000

## Human Resources

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

**Description of purpose/function**

To provide strategic, centralized and responsive human resource services in support of the employees, department heads and the City Administrator.

Human Resources (HR) is responsible for the full range of comprehensive 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 recognitions.

**Description of division and number of personnel**

The department consists of two FTE: the Human Resources Director and an HR Analyst.

**Description of FY 2017-18 accomplishments**

- Completed successful bargaining with two unions
- Acquired grant and completed job analysis for five Public Works positions
- Updated the HR Rules and administrative policies for Drug & Alcohol, Non-Discrimination and Harassment, Reasonable Accommodation, ADA Accessibility, Title VI Plan, Catastrophic Leave, IT Technology, Social Media and Protected Leave
- Provided training to all staff in harassment, drug testing and reasonable suspicion, and ethics
- Formed Wellness and Ergonomics Committees
- Completed classification review for clerical positions, started a study for public works field and information technology positions
- Applied and received \$8,578 reimbursement for Employer-At-Injury-Program (EAIP)

**Performance Measures**

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Number of recruitments and applications processed – Increase applicant pool to hire the most qualified applicants	55/600	64/870	70/1,100	75/1,500
Reduction in Workers’ Compensation (WC) claims cost	\$68,000	\$95,621	\$62,000	\$60,000

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Human Resources			
80,258	112,672	112,162	Personnel Services	110,500	110,500	110,500
24,917	52,025	88,572	Materials & Services	100,500	100,500	100,500
105,175	164,697	200,734	Human Resources Total	211,000	211,000	211,000
2.0	1.0	2.0	Full-Time Equivalent (FTE)	2.0	2.0	2.0

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Fund:</b> 001 - General Fund			
			<b>Department:</b> 101 - Administration			
			<b>Division:</b> 1611 - Human Resources			
			<u>Expenditures</u>			
58,737	77,033	70,206	5111 Regular Wages	74,840	74,840	74,840
15	28	26	5211 OR Workers' Benefit	20	20	20
4,627	5,980	5,373	5212 Social Security	5,960	5,960	5,960
6,090	13,195	17,196	5213 Med & Dent Ins	10,980	10,980	10,980
10,292	15,938	19,037	5214 Retirement	17,960	17,960	17,960
184	313	183	5215 Long Term Disability Ins	260	260	260
232	68	71	5216 Unemployment Insurance	370	370	370
81	117	70	5217 Life Insurance	110	110	110
80,258	112,672	112,162	<b>Total - Personnel Services</b>	110,500	110,500	110,500
379	-	600	5315 Computer Supplies	700	700	700
296	2,390	1,500	5319 Office Supplies	2,500	2,500	2,500
-	21,996	50,000	5412 Legal	50,000	50,000	50,000
2,040	5,135	2,500	5417 HR/Other Employee Expenses	6,000	6,000	6,000
9,803	10,140	7,000	5419 Other Professional Serv	10,000	10,000	10,000
275	386	500	5421 Telephone/Data	800	800	800
-	32	100	5422 Postage	170	170	170
598	-	850	5424 Advertising	800	800	800
6,850	6,772	10,992	5428 IT Support	12,600	12,600	12,600
420	301	1,000	5433 Mileage	1,000	1,000	1,000
62	1,092	1,500	5439 Travel	2,000	2,000	2,000
743	1,000	1,030	5464 Workers' Comp	930	930	930
610	413	1,000	5491 Dues & Subscriptions	3,000	3,000	3,000
2,841	2,368	10,000	5492 Registrations/Training	10,000	10,000	10,000
24,917	52,025	88,572	<b>Total - Materials &amp; Services</b>	100,500	100,500	100,500
105,175	164,697	200,734	<b>Division Total: 1611 - Human Resources</b>	211,000	211,000	211,000

## Economic Development

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

### Description of purpose/function

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 also fills the role of the Urban Renewal Agency Manager overseeing projects, programs, and public arts.

### Description of department and number of personnel

Department staffing includes a director and one administrative support member, which are allocated between the General Fund and Urban Renewal Fund based on the percentage of time dedicated to each department.

### Description of FY 2017-18 accomplishments

- Responded to 16 business/project leads and eight retention/expansion assistance requests and inquiries
- Worked with property owners and developers to identify businesses development opportunities
- Developed an Economic Development Profile to market Woodburn and respond to business leads
- Established a Tourism Advisory Committee (TAC) to implement the tourism plan including developing web and social media sites, community profile, tourism marketing and branding and hosting the Taste of Woodburn event
- Allocated Tourism Occupancy Tax (TOT) dollars toward programs, activities, events and organizations in order to improve visitors’ experiences in the Woodburn area as well as to support the economic prosperity of tourism related businesses
- Organized or partnered on six Downtown events/promotions
- Host quarterly traded-sector business roundtables
- Provided four urban renewal building improvement project grants and seven design assistance grants
- Expanded the existing mural committee to include Public Arts and Mural Committee by adoption of a revised Ordinance. The Public Arts and Mural Committee identified three art projects for the next fiscal year
- Economic development efforts grew considerably requiring the addition of a support staff position – hired in December 2017
- Strengthened local, state and regional partnership with service on boards and committees: Oregon Economic Development Association (OEDA), Strategic Economic Development Corporation (SEDCOR) and Woodburn Downtown Association (WDA)

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2017-18 Actual	FY 2018-19 Goal
Business Lead Responses	8	10	14	10
Retention/Expansion Assistance	9	10	8	8
Host quarterly Industrial Business Roundtable	4	4	4	4
Urban Renewal Building Improvement Grants	3	5	5	5
Urban Renewal Design Service Grant	3	5	7	5
Downtown Events and Promotions	3	5	6	5
Complete Public Arts – Murals Projects	0	0	0	2



## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
42,651	67,199	74,972	Economic Development			
			Personnel Services	112,760	112,760	112,760
2,977	14,025	27,424	Materials & Services	36,800	36,800	36,800
45,628	81,224	102,396	Economic Development	149,560	149,560	149,560
1.0	1.0	1.5	Full-Time Equivalent (FTE)	2.0	2.0	2.0

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund						
<b>Department:</b> 125 - Economic Development						
<b>Division:</b> 1250 - Econ Dev						
<u>Expenditures</u>						
30,206	48,546	51,052	5111 Regular Wages	76,090	76,090	76,090
11	13	15	5211 OR Workers' Benefit	30	30	30
2,221	3,599	3,907	5212 Social Security	5,980	5,980	5,980
5,277	7,286	7,449	5213 Med & Dent Ins	13,480	13,480	13,480
4,604	7,448	12,229	5214 Retirement	16,310	16,310	16,310
160	195	196	5215 Long Term Disability Ins	360	360	360
113	40	51	5216 Unemployment Insurance	340	340	340
59	72	73	5217 Life Insurance	170	170	170
42,651	67,199	74,972	<b>Total - Personnel Services</b>	112,760	112,760	112,760
321	-	500	5315 Computer Supplies	500	500	500
345	1,770	1,500	5319 Office Supplies	7,500	7,500	7,500
-	4,176	14,250	5419 Other Professional Serv	12,500	12,500	12,500
92	63	600	5421 Telephone/Data	600	600	600
-	10	300	5422 Postage	300	300	300
-	3,316	3,617	5428 IT Support	4,200	4,200	4,200
137	-	100	5432 Meals	360	360	360
-	302	200	5433 Mileage	350	350	350
1,237	599	1,500	5439 Travel	3,500	3,500	3,500
-	400	357	5464 Workers' Comp	740	740	740
-	2,500	2,500	5491 Dues & Subscriptions	3,750	3,750	3,750
845	889	2,000	5492 Registrations/Training	2,500	2,500	2,500
2,977	14,025	27,424	<b>Total - Materials &amp; Services</b>	36,800	36,800	36,800
45,628	81,224	102,396	<b>Department Total: 125 - Economic Development</b>	149,560	149,560	149,560

## Police

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Police – 211  
**Division/Division Number:** Patrol – 2111  
**Department Director:** James C. Ferraris

### Description of purpose/function

The Police Department provides 24-hour-a-day, 7-days-per-week law enforcement coverage, which includes patrol, school resource, community response, traffic, investigative, drug and gang enforcement, evidence processing and storage, police records management and police administrative services.

### Description of department and number of personnel

35 Sworn Police Officers and 8.5 Civilian Support Staff

### Description of FY 2017-18 accomplishments

- Successfully negotiated a three-year contract with Woodburn Police Association (WPA)
- Conducted a “Community Connections Day” with Safeway/Woodburn Fire/Boys & Girls Club/Others
- Enhanced social media through smartphone apps (Twitter and Facebook) to improve engagement
- Completed promotional processes of three sergeants, two lieutenants and one deputy chief
- Held an awards and recognition ceremony
- Migrated from Patrol Officer Training (PTO) to Field Training Evaluation program (FTEP)
- Engaged in traffic safety enforcement details
- Provided traffic safety at 4<sup>th</sup> of July and Fiesta Mexicana parades
- Engaged in “Good Neighbor” program focusing on city code compliance
- SROs conducted training for school staff and parents and provided presence at summer school
- Facilitated GREAT summer Program
- Partnered with Boys & Girls Club
- Completed property/evidence audit and inventory
- Brought K9 Unit to full staffing with two new K9’s
- Upgraded and issued new generation Tasers and Axon body-worn cameras
- Developed Automated Case Management System to track reported crimes and investigations
- Purchased and deployed donation-funded Automatic External Defibrillators in all police vehicles
- Deployed “Naloxone” opioid overdose antidote to all sworn members after training
- Provided enhanced traffic safety, education and enforcement in community
- Identified, trained and deployed an officer to Marion County Mobile Crisis Response Team
- Assigned personnel to Marion County Sheriff’s SWAT team
- Assisted HR in the development of a specialized training for supervisors on federal and state laws
- Improved the performance evaluation system made with assistance from HR
- Improved the call process to Oregon Liquor Control Commission (OLCC) licensed establishments
- Continued update and review of Emergency Operations Plan
- Engaged employees in discussions at in-service training surrounding “*Report on President’s 21<sup>st</sup> Century Task Force on Policing,*” particularly on de-escalation and disengagement
- Attained re-accreditation through the Oregon Accreditation Alliance

**Description of FY 2018-19 proposed focus/goals:**

- Hire to fully authorized staffing level
- Fully equip Emergency Operations Center for functionality
- Continue update and review of Emergency Operations Plan
- Continue development of emergency management exercise
- Obtain and deploy firearms simulator for de-escalation and disengagement training
- Fully integrate body-worn camera video into the RMS/CAD systems
- Develop Crime Analysis Program with specific focus for reduction impact on property crime, auto theft and drug offenses
- Provide enhanced traffic safety, education and enforcement in community to reduce collisions
- Develop and provide training on internal affairs investigations for supervisors
- Continue enhanced community engagement
- Conduct a Citizen’s Police Academy
- Continue partnership with youth based groups; GREAT summer camp, Boys & Girls Club, etc.
- Conduct “Community Connection Day” with community partners
- Launch bar coded property/evidence tracking system
- Upgrade police radio system in partnership with City of Hubbard to address areas of poor communication signals

**Performance Measures**

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Police Department participation in community events	6	10	15	18
Community engagement through social media	50 subscribers	644 subscribers	1068 subscribers	2,500 subscribers

**Budget Summary**

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Police			
5,167,796	5,138,871	5,775,310	Personnel Services	5,918,430	5,918,430	5,918,430
1,385,407	1,677,174	1,748,156	Materials & Services	1,770,120	1,770,120	1,770,120
45,033	45,722	-	Capital Outlay	-	-	-
6,598,236	6,861,767	7,523,466	Police Total	7,688,550	7,688,550	7,688,550
42.6	42.7	43.6	Full-Time Equivalent (FTE)	43.6	43.6	43.6

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 001 - General Fund</b> <b>Department: 211 - Police</b> <b>Division: 2111 - Patrol</b> <u>Expenditures</u>							
3,204,094	3,188,293	3,426,125	5111	Regular Wages	3,566,860	3,566,860	3,566,860
9,612	13,443	13,040	5112	Part-Time Wages	11,440	11,440	11,440
178,545	193,539	150,007	5121	Overtime	165,640	165,640	165,640
1,153	737	1,366	5211	OR Workers' Benefit	1,370	1,370	1,370
249,773	247,076	273,933	5212	Social Security	289,020	289,020	289,020
755,765	730,994	927,298	5213	Med & Dent Ins	862,520	862,520	862,520
737,288	745,051	959,337	5214	Retirement	983,150	983,150	983,150
12,752	12,055	14,485	5215	Long Term Disability Ins	13,420	13,420	13,420
13,113	2,912	4,028	5216	Unemployment Insurance	18,630	18,630	18,630
5,701	4,771	5,691	5217	Life Insurance	6,380	6,380	6,380
<b>5,167,796</b>	<b>5,138,871</b>	<b>5,775,310</b>	<b>Total - Personnel Services</b>		<b>5,918,430</b>	<b>5,918,430</b>	<b>5,918,430</b>
768	-	5,000	5315	Computer Supplies	5,000	5,000	5,000
4,969	8,287	7,575	5319	Office Supplies	7,500	7,500	7,500
45,777	43,749	90,000	5323	Fuel	50,000	50,000	50,000
17,602	30,510	25,000	5324	Clothing	25,000	25,000	25,000
2,611	5,728	4,000	5326	Safety/Medical	4,000	4,000	4,000
19,531	27,766	23,450	5329	Other Supplies	28,000	28,000	28,000
339	-	5,000	5337	Tires/Parts	5,000	5,000	5,000
20,521	21,741	21,500	5351	Ammunition	21,500	21,500	21,500
890	266	2,400	5352	Protective Clothing	2,400	2,400	2,400
3,649	1,220	20,000	5400	Code Abatement	3,000	3,000	3,000
868	1,494	2,000	5409.140	Garage Services	2,000	2,000	2,000
37,034	30,989	35,000	5415	Computer	35,000	35,000	35,000
2,751	47,753	4,000	5417	HR/Other Employee Expenses	4,000	4,000	4,000
27,191	18,336	26,280	5419	Other Professional Serv	26,000	26,000	26,000
7,500	1,012	7,500	5420	Investigation Expenses	7,500	7,500	7,500
28,025	26,775	25,000	5421	Telephone/Data	25,000	25,000	25,000
4,744	5,922	8,000	5422	Postage	8,000	8,000	8,000
319	1,469	1,000	5424	Advertising	1,000	1,000	1,000
29,352	34,336	13,000	5426	Contract Networks	20,000	20,000	20,000
225,052	307,801	310,498	5428	IT Support	355,800	355,800	355,800
385,959	384,949	404,198	5429	Other Communication Serv	422,380	422,380	422,380
1,841	4,310	3,500	5432	Meals	3,500	3,500	3,500
534	183	500	5433	Mileage	500	500	500
6,418	13,447	13,000	5439	Travel	18,000	18,000	18,000
3,153	1,592	2,500	5443	Office Equipment	2,500	2,500	2,500
124,515	170,336	157,000	5444	Vehicle Leases	179,600	179,600	179,600
2,073	4,398	2,200	5451	Natural Gas	4,800	4,800	4,800
477	415	900	5452	Water/Sewer	900	900	900
47,349	50,235	48,000	5453	Electricity	48,000	48,000	48,000
1,546	-	-	5454	Solid Waste Disposal	-	-	-

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
-	-	26,439	5461	Auto Insurance	28,710	28,710	28,710
-	-	7,094	5463	Property/Earthquake Insurance	6,530	6,530	6,530
166,178	220,450	226,689	5464	Workers' Comp	197,350	197,350	197,350
83,981	104,816	79,833	5465	General Liability Insurance	81,550	81,550	81,550
7,439	8,157	45,500	5471	Equipment Repair & Maint	45,500	45,500	45,500
29,853	43,060	23,100	5472	Buildings Repairs & Maint	23,100	23,100	23,100
26,044	31,725	42,000	5475	Vehicle Repair & Maint	42,000	42,000	42,000
5,951	4,338	7,500	5491	Dues & Subscriptions	7,500	7,500	7,500
9,751	16,718	18,000	5492	Registrations/Training	18,000	18,000	18,000
2,852	2,891	4,000	5493	Printing/Binding	4,000	4,000	4,000
1,385,407	1,677,174	1,748,156	<b>Total - Materials &amp; Services</b>		1,770,120	1,770,120	1,770,120
45,033	38,485	-	5642	Passenger Vehicles	-	-	-
-	7,237	-	5649	Other Equipment	-	-	-
45,033	45,722	-	<b>Total - Capital Outlay</b>		-	-	-
6,598,236	6,861,767	7,523,466	<b>Department Total: 211 - Police</b>		7,688,550	7,688,550	7,688,550



2018 Police Awards Ceremony



## Community Services Department

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

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
Community Services Department						
1,538,149	1,575,070	1,879,394	Personnel Services	2,062,810	2,062,810	2,062,810
1,269,074	1,413,193	1,330,148	Materials & Services	1,372,740	1,372,740	1,372,740
6,577	22,300	-	Capital Outlay	54,500	54,500	54,500
<u>2,813,800</u>	<u>3,010,563</u>	<u>3,209,542</u>	Community Services Total	<u>3,490,050</u>	<u>3,490,050</u>	<u>3,490,050</u>
Total by Division						
806,208	855,535	908,117	Library	937,300	937,300	937,300
523,043	585,463	584,607	Aquatics	660,180	660,180	660,180
431,427	421,870	479,616	Recreation	543,600	543,600	543,600
775,940	816,262	854,394	Park & Facilities Maintenance	926,260	926,260	926,260
<u>277,182</u>	<u>331,433</u>	<u>382,808</u>	Community Services Administration	<u>422,710</u>	<u>422,710</u>	<u>422,710</u>
<u>2,813,800</u>	<u>3,010,563</u>	<u>3,209,542</u>	Total by Division	<u>3,490,050</u>	<u>3,490,050</u>	<u>3,490,050</u>



## Library

**Fund/Fund Number:**

**General – 001**

**Department/Department Number:**

**Community Services – 411**

**Division/Division Number:**

**Library Administration – 3199**

**Department Director:**

**Jim Row**

### Description of purpose/function

The library offers materials and services to the residents of Woodburn and the surrounding rural areas. The library features a collection of more than 110,000 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 ready-reference and research support and the delivery of programs and other content.

### Description of division and number of personnel

The library is staffed by both full-time and part-time employees (10.5 FTE), including the Library Manager and four full-time program leads (Adult & Teen Librarian, Children’s Librarian, Technical Services Library Associate, Circulation Library Assistant) and numerous part-time Library Associates, Library Assistants and Library Pages.

### Description of FY 2017-18 accomplishments

- Provided 2,421 service hours with projected 119,968 users borrowed an anticipated 175,650 items
- Delivered a projected 379 programs, which were attended by an anticipated 11,220 patrons
- Selected and added 4,181 new books and audiovisual items to the library’s collections

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Increase library attendance	124,985	125,513	119,968	123,567
Increase library circulation (books & eBooks)	183,889	180,598	175,650	180,919
Increase meeting room reservations	435	390	331	341
Maintain library program levels	436	433	379	379
Increase library program attendance	6,470	11,555	11,220	11,557

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Library			
515,592	557,593	602,613	Personnel Services	619,990	619,990	619,990
284,039	297,942	305,504	Materials & Services	317,310	317,310	317,310
6,577	-	-	Capital Outlay	-	-	-
806,208	855,535	908,117	Library Total	937,300	937,300	937,300
10.5	10.5	10.5	Full-Time Equivalent (FTE)	10.5	10.5	10.5



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 001 - General Fund</b>							
<b>Department: 411 - Community Services</b>							
<b>Division: 3199 - Library Administration</b>							
<u>Expenditures</u>							
247,378	275,764	288,061	5111	Regular Wages	283,520	283,520	283,520
139,880	138,568	151,681	5112	Part-Time Wages	152,440	152,440	152,440
253	158	-	5121	Overtime	-	-	-
334	307	328	5211	OR Workers' Benefit	270	270	270
28,988	31,185	33,964	5212	Social Security	33,640	33,640	33,640
50,514	52,859	55,020	5213	Med & Dent Ins	65,790	65,790	65,790
45,238	56,822	71,498	5214	Retirement	81,070	81,070	81,070
1,055	1,132	1,112	5215	Long Term Disability Ins	1,050	1,050	1,050
1,506	375	531	5216	Unemployment Insurance	1,740	1,740	1,740
446	423	418	5217	Life Insurance	470	470	470
515,592	557,593	602,613	<b>Total - Personnel Services</b>		619,990	619,990	619,990
3,774	3,131	4,000	5319	Office Supplies	4,000	4,000	4,000
4,120	3,161	4,000	5340	Print Materials - Teen	4,000	4,000	4,000
28,205	23,767	32,485	5341	Print Materials - Adult	32,490	32,490	32,490
11,296	10,902	11,500	5342	Print Materials - Child	11,500	11,500	11,500
9,994	10,463	16,000	5345	Audiovisual Materials - Adult	16,000	16,000	16,000
1,154	1,605	1,625	5345.001	Audiovisual Materials - Child	1,630	1,630	1,630
258	136	625	5345.002	Audiovisual Materials - Teen	630	630	630
6,385	8,081	9,000	5347.001	Program Supplies - Summer Concerts	9,000	9,000	9,000
855	1,770	1,835	5347.002	Program Supplies - Adult	1,830	1,830	1,830
4,126	4,080	4,516	5347.003	Program Supplies - Child	4,510	4,510	4,510
4,241	4,516	5,000	5347.004	Program Supplies - Technical Services	5,000	5,000	5,000
4,675	4,210	3,380	5349	Periodicals - Adult	3,380	3,380	3,380
98	94	850	5350	Periodicals - Child	850	850	850
1,399	1,368	1,415	5419	Other Professional Serv	1,500	1,500	1,500
2,753	2,652	3,000	5421	Telephone/Data	3,000	3,000	3,000
275	264	230	5422	Postage	230	230	230
200	319	633	5424	Advertising	630	630	630
113,025	109,422	112,133	5428	IT Support	129,900	129,900	129,900
39	5	300	5432	Meals	300	300	300
-	-	200	5433	Mileage	200	200	200
1,353	978	1,500	5439	Travel	1,500	1,500	1,500
1,378	1,457	2,400	5443	Office Equipment	2,400	2,400	2,400
3,744	2,463	3,800	5451	Natural Gas	3,800	3,800	3,800
26,905	28,958	29,000	5453	Electricity	29,000	29,000	29,000
1,010	-	-	5454	Solid Waste Disposal	-	-	-
-	-	8,313	5463	Property/Earthquake Insurance	7,570	7,570	7,570
1,591	2,194	2,111	5464	Workers' Comp	2,200	2,200	2,200
14,783	16,400	9,186	5465	General Liability Insur	9,780	9,780	9,780
-	1,215	3,850	5471	Equipment Repair & Maint	3,850	3,850	3,850
29,381	47,178	24,007	5472	Buildings Repairs & Maint	18,020	18,020	18,020
5,220	5,414	6,090	5472.001	Fixture Repair	6,090	6,090	6,090
487	1,209	400	5491	Dues & Subscriptions	400	400	400
748	-	1,120	5492	Registrations/Training	1,120	1,120	1,120
89	421	1,000	5499.001	Reg Lib Sv	1,000	1,000	1,000
478	109	-	5500	Banking Fees & Charges	-	-	-
284,039	297,942	305,504	<b>Total - Materials &amp; Services</b>		317,310	317,310	317,310
6,577	-	-	5649	Other Equipment	-	-	-
6,577	-	-	<b>Total - Capital Outlay</b>		-	-	-
806,208	855,535	908,117	<b>Division Total: 3119 - Library Administration</b>		937,300	937,300	937,300

## Aquatics

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Community Services – 411  
**Division/Division Number:** Aquatics Administration – 7419  
**Department Director:** Jim Row

### Description of purpose/function

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 division and number of personnel

One full-time Aquatics Program Supervisor and one full-time Aquatics Coordinator leads staff of 35-50 part-time employees

### Description of FY 2017-18 accomplishments

- Major facility updates: new main pool and wading pool heaters, new carpeting, HVAC system to back fitness room, new cardio equipment, main pool chemical automation, spa motor, parking lot lights updated to LED fixtures, slide structure restoration, LED light replacements over the spa/wading pool
- Record level group fitness class participation; 868 participants in January 2018 vs 600 participants from one year ago in January 2017; five years ago participation was 387
- Increased participation in other programming; 57 in second year of the Woodburn triathlon, summer league swim team at 45, and more than 50 participants in the Splash dance teen night
- Total facility admissions increased to 44,193 for calendar year 2017, up 4.3 percent from 2016
- New Silver and Fit membership established Jan. 1, 2017 and ended the year with 80 active members

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Increase cost recovery and reduce General Fund Budgetary impact	51%	51.8%	55%	50%
Improve attendance numbers by marketing and increasing events	45,000	41,445	44,000	46,000
Improve water safety through increased swim lesson enrollments	900	1,364	1,350	1,400

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Aquatics			
270,291	284,068	337,574	Personnel Services	376,620	376,620	376,620
252,752	279,095	247,033	Materials & Services	262,560	262,560	262,560
-	22,300	-	Capital Outlay	21,000	21,000	21,000
523,043	585,463	584,607	Aquatics Total	660,180	660,180	660,180
11.1	11.1	11.1	Full-Time Equivalent (FTE)	11.1	11.1	11.1

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 411 - Community Services <b>Division:</b> 7419 - Aquatic Administration <u>Expenditures</u>							
46,552	48,638	49,400	5111	Regular Wages	87,840	87,840	87,840
245	6,514	-	5112	Part-Time Wages	-	-	-
23,053	19,287	30,701	5112.011	Instruction Wages	22,480	22,480	22,480
83,440	90,365	106,600	5112.012	Lifeguarding Wages	102,380	102,380	102,380
20,328	22,305	28,223	5112.014	Administration Wages	-	-	-
363	-	10,400	5112.015	Pool Operator (& Custodial) Wages	10,110	10,110	10,110
22,590	26,182	24,440	5112.016	Water Fitness Instructor Wages	24,000	24,000	24,000
32,573	28,718	37,635	5112.017	Head Lifeguard Wages	33,230	33,230	33,230
15	128	-	5121	Overtime	-	-	-
335	305	328	5211	OR Workers' Benefit	290	290	290
17,566	18,589	22,182	5212	Social Security	21,630	21,630	21,630
7,711	7,469	8,027	5213	Med & Dent Ins	28,830	28,830	28,830
14,348	15,047	19,079	5214	Retirement	43,780	43,780	43,780
199	200	193	5215	Long Term Disability Ins	370	370	370
888	245	291	5216	Unemployment Insurance	1,230	1,230	1,230
86	76	75	5217	Life Insurance	450	450	450
270,292	284,068	337,574	<b>Total - Personnel Services</b>		376,620	376,620	376,620
1,282	189	500	5319	Office Supplies	500	500	500
2,117	1,003	750	5326	Safety/Medical	1,500	1,500	1,500
14,477	19,822	16,000	5327	Chemicals	17,000	17,000	17,000
13	219	1,414	5329	Other Supplies	1,610	1,610	1,610
2,707	8,618	5,000	5390	Merchandise	5,500	5,500	5,500
18,254	21,882	14,500	5391	Inventory	14,500	14,500	14,500
17,973	15,543	18,000	5419	Other Professional Serv	18,000	18,000	18,000
523	514	700	5421	Telephone/Data	700	700	700
1	285	-	5422	Postage	-	-	-
5,992	9,610	5,000	5424	Advertising	6,000	6,000	6,000
6,850	6,632	7,234	5428	IT Support	8,400	8,400	8,400
344	473	500	5433	Mileage	500	500	500
-	-	500	5439	Travel	500	500	500
35,280	43,941	44,000	5451	Natural Gas	42,000	42,000	42,000
57,325	49,438	58,000	5453	Electricity	47,000	47,000	47,000
950	-	-	5454	Solid Waste Disposal	-	-	-
-	-	6,612	5463	Property/Earthquake Insurance	6,330	6,330	6,330
9,533	13,429	14,169	5464	Workers' Comp	19,040	19,040	19,040
7,865	8,523	5,254	5465	General Liability Insur	6,480	6,480	6,480
37,304	12,494	7,200	5471	Equipment Repair & Maint	15,000	15,000	15,000
26,465	61,666	35,000	5472	Building Repairs & Maint	45,000	45,000	45,000
45	1,269	700	5491	Dues & Subscriptions	1,000	1,000	1,000
7,452	3,500	6,000	5492	Registrations/Training	6,000	6,000	6,000
-	45	-	5498	Permits/Fees	-	-	-
252,751	279,095	247,033	<b>Total - Materials &amp; Services</b>		262,560	262,560	262,560
-	22,300	-	5629	Buildings	21,000	21,000	21,000
-	22,300	-	<b>Total - Capital Outlay</b>		21,000	21,000	21,000
523,043	585,463	584,607	<b>Division Total: 7419 - Aquatic Administration</b>		660,180	660,180	660,180

## Recreation

<b>Fund/Fund Number:</b>	<b>General – 001</b>
<b>Department/Department Number:</b>	<b>Community Services - 411</b>
<b>Division/Division Number:</b>	<b>Rec Administration – 7429</b>
<b>Department Director:</b>	<b>Jim Row</b>

### Description of purpose/function

The Recreation division offers community-wide leisure opportunities including youth and adult sports, community events, youth leadership programs, summer camps, active adult and recreation trips and community education classes. The division also oversees the operation of the Woodburn Historical Museum.

### Description of division and number of personnel

The division consists of a full-time Recreation Manager, a full-time Recreation Supervisor and over 10 part-time and seasonal staff that directly supervise programs, activities and sports.

### Description of FY 2017-18 accomplishments

- Oregon Heritage Grant, museum exhibit remodel
- Fiesta Mexicana record attendance 23,081
- Overall youth and adult sports participation up 5.8 percent
- Total program participation increase of 2.4 percent
- Recreation prescription plan program partnership with Marion County
- Monthly Woodburn Museum historical speaker events

### Performance Measures

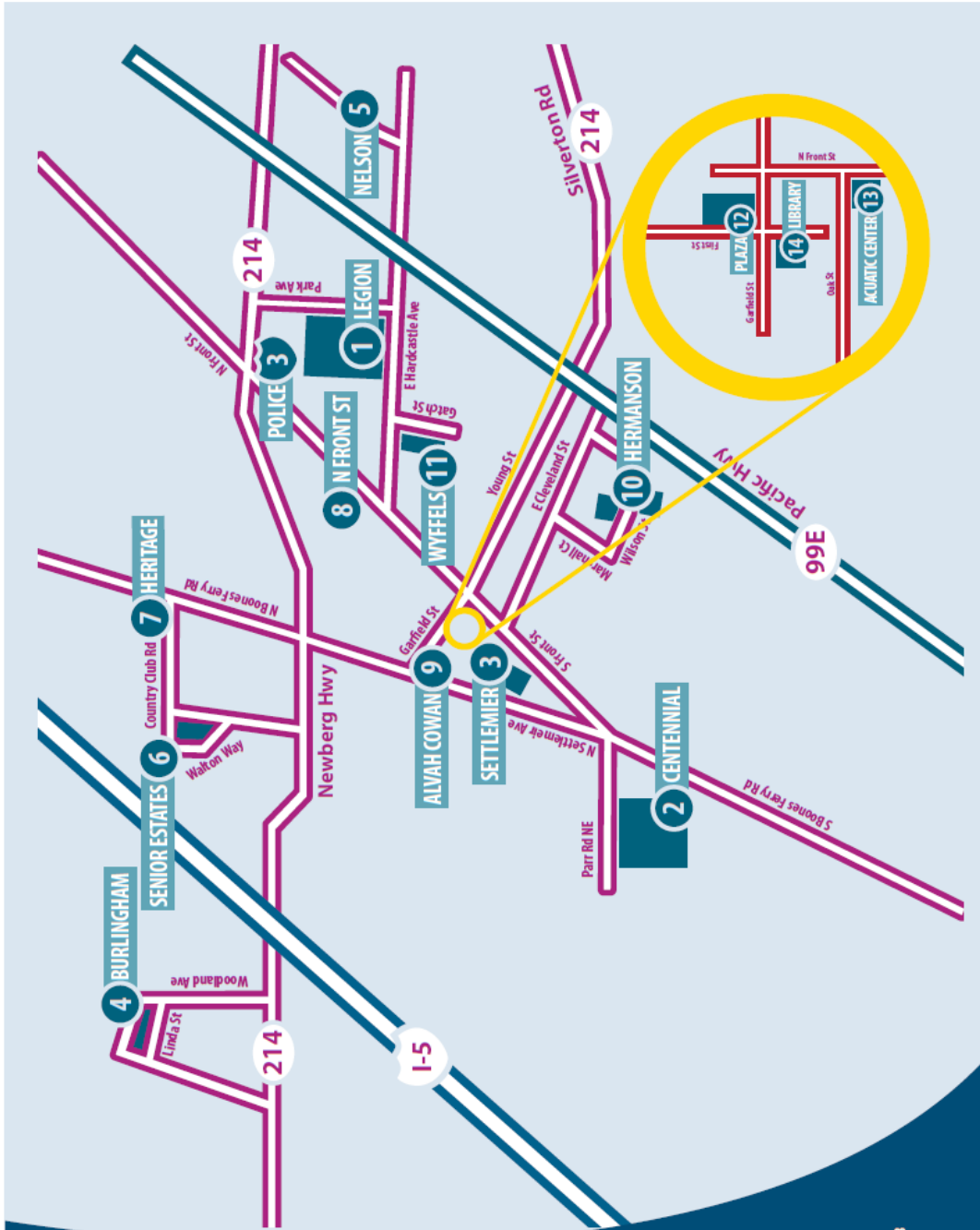
Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
<b>Increase the number of community events</b>	15	15	18	20
<b>Increase Summer program enrollment</b>	170	179	235	250
<b>Increase youth soccer enrollment</b>	550	534	575	590
<b>Increase youth basketball enrollment</b>	240	255	250	270

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Recreation			
146,029	125,542	201,793	Personnel Services	226,480	226,480	226,480
285,398	296,328	277,823	Materials & Services	283,620	283,620	283,620
-	-	-	Capital Outlay	33,500	33,500	33,500
431,427	421,870	479,616	Recreation Total	543,600	543,600	543,600
3.9	3.9	3.9	Full-Time Equivalent (FTE)	3.9	3.9	3.9

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund						
<b>Department:</b> 411 - Community Services						
<b>Division:</b> 7429 - Rec Administration						
<u>Expenditures</u>						
85,427	57,691	97,317	5111 Regular Wages	99,570	99,570	99,570
1,065	31,206	-	5112 Part-Time Wages	-	-	-
4,268	3,146	19,453	5112.010 Youth Sports	20,200	20,200	20,200
944	24	4,158	5112.020 Adult Sports Wages	6,240	6,240	6,240
937	-	6,099	5112.040 Summer Day Camp Wages	6,310	6,310	6,310
10,104	10,994	18,450	5112.060 Arts & Culture Wages	22,050	22,050	22,050
608	65	-	5112.070 Active Adult Wages	-	-	-
35	249	-	5121 Overtime	-	-	-
82	73	118	5211 OR Workers' Benefit	120	120	120
7,774	7,927	11,135	5212 Social Security	12,200	12,200	12,200
17,659	3,799	14,898	5213 Med & Dent Ins	28,010	28,010	28,010
16,197	9,937	29,221	5214 Retirement	30,460	30,460	30,460
368	244	120	5215 Long Term Disability Ins	380	380	380
402	93	776	5216 Unemployment Insurance	760	760	760
159	94	48	5217 Life Insurance	180	180	180
146,029	125,542	201,793	<b>Total - Personnel Services</b>	226,480	226,480	226,480
-	138	200	5319 Office Supplies	200	200	200
967	-	-	5329 Other Supplies	-	-	-
23,815	43,946	20,000	5329.100 Events	24,000	24,000	24,000
46,783	38,041	42,283	5329.200 Youth Sports	42,280	42,280	42,280
12,559	9,404	13,000	5329.300 Adult Sports	13,000	13,000	13,000
69,499	78,493	75,000	5329.405 Fiesta Services	80,000	80,000	80,000
11,553	8,952	10,000	5329.600 Rec Admin	10,000	10,000	10,000
1,238	796	1,000	5329.700 Arts & Culture	1,000	1,000	1,000
4,088	548	2,000	5329.800 Active Adult	2,000	2,000	2,000
14,761	16,330	6,000	5329.900 Museum	6,000	6,000	6,000
7,233	372	7,000	5409.140 Garage Services	7,000	7,000	7,000
-	2,751	-	5419 Other Professional Services	-	-	-
45,000	45,000	45,000	5419.101 Contract Svcs Teen Center	45,000	45,000	45,000
367	189	-	5421 Telephone/Data	-	-	-
45	-	-	5422 Postage	-	-	-
1,604	1,313	1,000	5424 Advertising	1,000	1,000	1,000
20,550	23,491	25,600	5428 IT Support	25,400	25,400	25,400
220	-	300	5432 Meals	300	300	300
-	133	-	5433 Mileage	-	-	-
303	22	300	5439 Travel	300	300	300
2,916	2,773	1,900	5451 Natural Gas	1,900	1,900	1,900
4,649	5,440	4,400	5453 Electricity	4,400	4,400	4,400
-	-	4,855	5461 Auto Insurance	5,240	5,240	5,240
8,755	8,232	10,248	5464 Workers' Comp	7,300	7,300	7,300
4,209	6,734	2,487	5465 General Liability Insur	2,050	2,050	2,050
505	1,997	1,750	5472 Buildings Repairs & Maint	1,750	1,750	1,750
1,954	98	1,500	5475 Vehicle Repair & Maint	1,500	1,500	1,500
1,825	1,135	2,000	5492 Registrations/Training	2,000	2,000	2,000
285,398	296,328	277,823	<b>Total - Materials &amp; Services</b>	283,620	283,620	283,620
-	-	-	5642 Passenger Vehicles	33,500	33,500	33,500
-	-	-	<b>Total - Capital Outlay</b>	33,500	33,500	33,500
431,427	421,870	479,616	<b>Division Total: 7429 - Rec Administration</b>	543,600	543,600	543,600



**Parks / Parques**

1. Legion Park  
1385 Park Ave.
2. Centennial Park & Dog Park  
900 Parr Rd.
3. Settlemier Park  
400 Settlemier Ave.
4. Burlingham Park  
3350 Linda St.
5. Nelson Park  
Greenview Drive
6. Senior Estates  
Astor & Walton
7. Heritage Park  
2588 Jamestown St.
8. North Front Street Park  
N. Front St.
9. Alvah Cowan Park  
620 Garfield St.
10. Hermonson Parks  
Marshall & Wilson
11. Wyffels Park  
Lincoln St.
12. Downtown Plaza  
Garfield & Second Street
13. Aquatic Center  
190 Oak St.
14. Public Library and Library Park  
280 Garfield St.

Parks are available for reservation.  
 Burlingham Park Shelter - \$20/hr  
 Centennial Park Shelter - \$25/hr  
 Legion Park Shelter - \$30/hr  
 Plaza Gazebo - \$25/hr  
 Settlemier Park Shelters - \$25/hr  
 (North & South)  
 Minimum 2-hour rental.  
 Call for more information: 503-982-5388

Parques están disponibles para reservar.  
 Burlingham Park Shelter - \$20/hora  
 Centennial Park Shelter - \$25/hora  
 Legion Park Shelter - \$30/hora  
 Plaza Gazebo - \$25/hora  
 Settlemier Park Shelters - \$25/hora  
 (norte y sur)  
 Alquiler mínimo 2 horas.  
 Llame para más información: 503-982-5388

## Parks and Facilities Maintenance

<b>Fund/Fund Number:</b>	<b>General – 001</b>
<b>Department/Department Number:</b>	<b>Community Services – 411</b>
<b>Division/Division Number:</b>	<b>Parks &amp; Facilities Maintenance - 7711</b>
<b>Department Director:</b>	<b>Jim Row</b>

### **Description of purpose/function**

The Parks and Facilities Maintenance division is responsible for maintaining parks, grounds, buildings and providing custodial services for City facilities. City custodial staff provide direct support services to departments. Commercial contracts support other facility services initiated by maintenance staff, including services for: heating, ventilation and air-conditioning (HVAC); electrical; fire protection equipment; elevator; locksmith; roofing and painting.

### **Description of division and number of personnel**

This section consists of one Parks and Facilities Maintenance Supervisor and six Parks and Maintenance Workers. In addition, two seasonal workers provide support during the eight busiest months of the year.

### **Description of FY 2017-18 accomplishments**

- Resurfaced Settlemier Park asphalt paths
- Replaced City Hall pitched roof
- Purchased and replaced portions of City Hall carpeting
- Renovated City Hall conference rooms and breakroom
- Completed construction and opened Centennial Park Splash Pad
- Provided special event support
- Facilitated building maintenance service contracts
- Continued ongoing turf maintenance and weed abatement program
- Provided 24-hour response for vandalism and graffiti
- Updated security cameras at six locations

### **Description of FY 2018-19 proposed focus/goals**

- Assume ownership of three-acre future park in Boones Crossing development
- Provided support to the Urban Forestry Program
- Establish security protocol for vendors in the facilities
- Conduct annual athletic field renovation



**Performance Measures**

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Developed park acres	110	110	113
Park restrooms cleaned daily	4	5	5
Sports fields maintained (multi-use)	8	8	8
Playgrounds inspected weekly	8	8	9
Sport Courts	3	3	3
Splash Pads	1	1	1
Irrigation Systems	23	23	24

**Budget Summary**

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Parks & Facilities Maintenance			
398,741	342,378	436,647	Personnel Services	506,500	506,500	506,500
377,199	473,884	417,747	Materials & Services	419,760	419,760	419,760
775,940	816,262	854,394	Parks & Facilities Maintenance Total	926,260	926,260	926,260
8.3	8.3	8.3	Full-Time Equivalent (FTE)	8.3	8.3	8.3



Skate Park at Settlemier Park



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 411 - Community Services <b>Division:</b> 7711 - Parks & Facilities Maintenance <u>Expenditures</u>							
239,371	210,391	252,327	5111	Regular Wages	276,660	276,660	276,660
23,182	25,394	30,814	5112	Part-Time Wages	35,080	35,080	35,080
898	748	-	5121	Overtime	-	-	-
229	211	261	5211	OR Workers' Benefit	260	260	260
19,099	17,355	21,935	5212	Social Security	24,120	24,120	24,120
70,128	49,869	71,437	5213	Med & Dent Ins	103,630	103,630	103,630
43,388	36,940	58,172	5214	Retirement	63,710	63,710	63,710
989	914	1,024	5215	Long Term Disability Ins	1,010	1,010	1,010
1,025	210	286	5216	Unemployment Insurance	1,560	1,560	1,560
432	346	391	5217	Life Insurance	470	470	470
<b>398,741</b>	<b>342,378</b>	<b>436,647</b>	<b>Total - Personnel Services</b>		<b>506,500</b>	<b>506,500</b>	<b>506,500</b>
124	282	2,000	5319	Office Supplies	2,000	2,000	2,000
14,527	17,654	20,000	5321	Cleaning Supplies	20,000	20,000	20,000
7,848	9,898	14,000	5323	Fuel	14,000	14,000	14,000
-	415	-	5324	Clothing	-	-	-
2,860	2,909	4,000	5325	Ag Supplies	4,000	4,000	4,000
865	1,440	3,600	5326	Safety/Medical	3,600	3,600	3,600
6,256	13,873	6,000	5329	Other Supplies	6,000	6,000	6,000
1,138	953	3,000	5331	Construction Materials	3,000	3,000	3,000
1,361	286	2,000	5338	Tools	2,000	2,000	2,000
1,156	1,650	2,000	5352	Protective Clothing	2,000	2,000	2,000
913	23,614	30,000	5363	Signs	15,080	15,080	15,080
-	-	4,000	5385	Fertilizer	4,000	4,000	4,000
48,837	29,576	32,262	5409.140	Garage Services	32,000	32,000	32,000
113,169	143,365	79,000	5419	Other Professional Serv	94,000	94,000	94,000
4,421	10,612	5,000	5421	Telephone/Data	5,000	5,000	5,000
10,275	9,947	10,852	5428	IT Support	12,600	12,600	12,600
748	15,019	4,000	5445	Work Equipment	4,000	4,000	4,000
2,565	2,694	3,000	5446	Software Licenses	3,000	3,000	3,000
-	-	-	5449	Other Leases	2,500	2,500	2,500
7,912	9,630	9,000	5451	Natural Gas	7,110	7,110	7,110
47,583	48,721	45,804	5453	Electricity	48,000	48,000	48,000
14,064	8,672	-	5454	Solid Waste Disposal	-	-	-
-	-	3,665	5461	Auto Insurance	3,190	3,190	3,190
-	-	8,519	5463	Property/Earthquake Insurance	7,300	7,300	7,300
11,923	16,513	20,693	5464	Workers' Comp	19,890	19,890	19,890
14,379	16,626	5,352	5465	General Liability Insur	5,490	5,490	5,490
12,730	5,000	16,000	5471	Equipment Repair & Maint	16,000	16,000	16,000
39,581	67,884	50,000	5472	Buildings Repairs & Maint	50,000	50,000	50,000
6,550	7,208	5,000	5475	Vehicle Repair & Maint	5,000	5,000	5,000
500	2,955	3,000	5478	Playground Repair & Maint	3,000	3,000	3,000
3,727	4,974	22,500	5484	Urban Forestry Program	22,500	22,500	22,500
441	1,317	2,000	5492	Registrations/Training	2,000	2,000	2,000
746	197	1,500	5498	Permits/Fees	1,500	1,500	1,500
<b>377,199</b>	<b>473,884</b>	<b>417,747</b>	<b>Total - Materials &amp; Services</b>		<b>419,760</b>	<b>419,760</b>	<b>419,760</b>
<b>775,940</b>	<b>816,262</b>	<b>854,394</b>	<b>Division Total: 7711 - Parks &amp; Facilities Maint</b>		<b>926,260</b>	<b>926,260</b>	<b>926,260</b>

## Community Services Administration

<b>Fund/Fund Number:</b>	<b>General – 001</b>
<b>Department/Department Number:</b>	<b>Community Services — 411</b>
<b>Division/Division Number:</b>	<b>Community Services Admin – 7911</b>
<b>Department Director:</b>	<b>Jim Row</b>

### Description of purpose/function

It is the mission of the department to build a strong sense of community and improve the quality of life for 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 promoting community-wide literacy.

### Description of division and number of personnel

The department oversees approximately 40 FTE, three in the administrative division, and is responsible for operating recreation programs and special events, the Aquatic Center, Public Library, Parks and Facilities Maintenance, Transit program, volunteer program, the community relations program and park planning and development.

### Description of FY 2017-18 accomplishments

- Purchased property at 294 Oak Street for future Community Center project
- Continued work to update the Community Center feasibility study
- Successfully completed the Centennial Park Splash Pad’s first season of operation

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
<b>Increase park shelter/field rentals</b>	55 park / 12 field	58 park / 15 field	60 park / 15 field	65 park / 20 Field
<b>Increase park vendor permits</b>	5	5	6	6
<b>Grow the urban forestry program by increasing the number of trees given away to Woodburn residents</b>	50	22	40	40

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Community Services Administration			
207,496	265,489	300,767	Personnel Services	333,220	333,220	333,220
69,686	65,944	82,041	Materials & Services	89,490	89,490	89,490
277,182	331,433	382,808	Community Services Admin Total	422,710	422,710	422,710
3.0	3.0	3.0	Full-Time Equivalent (FTE)	3.0	3.0	3.0

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 411 - Community Services <b>Division:</b> 7991 - Community Services Admin <u>Expenditures</u>							
138,785	176,451	191,755	5111	Regular Wages	205,870	205,870	205,870
55	63	79	5211	OR Workers' Benefit	80	80	80
10,532	13,396	14,541	5212	Social Security	16,140	16,140	16,140
25,733	35,113	41,389	5213	Med & Dent Ins	57,310	57,310	57,310
31,027	39,348	51,760	5214	Retirement	51,660	51,660	51,660
582	703	762	5215	Long Term Disability Ins	800	800	800
537	153	194	5216	Unemployment Insurance	990	990	990
245	262	287	5217	Life Insurance	370	370	370
207,496	265,489	300,767	<b>Total - Personnel Services</b>		333,220	333,220	333,220
722	637	700	5319	Office Supplies	700	700	700
139	296	200	5329	Other Supplies	310	310	310
869	-	8,000	5411	Engineering & Architect	7,500	7,500	7,500
-	-	100	5417	HR/Other Employee Expenses	100	100	100
8,236	3,931	10,166	5419	Other Professional Serv	9,000	9,000	9,000
1,181	1,733	1,300	5421	Telephone/Data	1,630	1,630	1,630
7,225	10,220	7,500	5422	Postage	8,500	8,500	8,500
13,700	13,263	14,469	5428	IT Support	21,000	21,000	21,000
-	-	200	5432	Meals	200	200	200
134	655	500	5433	Mileage	700	700	700
789	163	600	5439	Travel	600	600	600
7,069	3,995	7,500	5443	Office Equipment	7,000	7,000	7,000
-	378	-	5446	Software Licenses	-	-	-
592	958	1,307	5464	Workers' Comp	1,220	1,220	1,220
2,579	3,494	4,499	5465	General Liability Insur	5,230	5,230	5,230
1,486	1,618	500	5491	Dues & Subscriptions	1,000	1,000	1,000
1,044	1,125	500	5492	Registrations/Training	800	800	800
23,921	23,478	24,000	5493	Printing/Binding	24,000	24,000	24,000
69,686	65,944	82,041	<b>Total - Materials &amp; Services</b>		89,490	89,490	89,490
277,182	331,433	382,808	<b>Division Total: 7991 - Community Services Admin</b>		422,710	422,710	422,710



## Retired and Senior Volunteer Program (RSVP)

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

### Description of purpose/function

Community Services did not renew the federal RSVP Volunteer Program when grant funding concluded at the end of March 2016. The City replaced the paper/report intensive \$74,000 program with an in-house volunteer coordination program. As this program is no longer funded, this is the final year the history will be shown in the budget document.

### Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 481 - RSVP <u>Expenditures</u>						
35,549	-	-	5111 Regular Wages	-	-	-
19	-	-	5211 OR Workers' Benefit	-	-	-
2,728	-	-	5212 Social Security	-	-	-
5,235	-	-	5213 Med & Dent Ins	-	-	-
7,765	-	-	5214 Retirement	-	-	-
170	-	-	5215 Long Term Disability Ins	-	-	-
138	-	-	5216 Unemployment Insurance	-	-	-
74	-	-	5217 Life Insurance	-	-	-
51,678	-	-	<b>Total - Personnel Services</b>			
283	-	-	5319 Office Supplies	-	-	-
518	-	-	5329 Other Supplies	-	-	-
164	-	-	5421 Telephone/Data	-	-	-
212	-	-	5422 Postage	-	-	-
3,425	-	-	5428 IT Support	-	-	-
370	(60)	-	5433 Mileage	-	-	-
343	-	-	5439 Travel	-	-	-
122	-	-	5464 Workers' Comp	-	-	-
460	-	-	5465 General Liability Insur	-	-	-
514	-	-	5469 Other Insurance Costs	-	-	-
10	-	-	5492 Registrations/Training	-	-	-
24	-	-	5493 Printing/Binding	-	-	-
6,445	(60)	-	<b>Total - Materials &amp; Services</b>	-	-	-
58,123	(60)	-	<b>Department Total: 481 - RSVP</b>	-	-	-

## Planning

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Planning – 511  
**Division/Division Number:** Planning – 5811  
**Department Director:** Chris Kerr

### Description of purpose/function

This department directs and completes long-range planning projects and administers the Woodburn Development Ordinance (WDO), which provides the standards for development in the City. These include annexations, subdivision, signage and specific site development requirements. The department staffs the City’s Planning Commission.

### Description of department and number of personnel

The department currently consists of 4.0 FTE, which include the Community Development Director, a Senior Planner, an Associate Planner and Administrative assistant.

### Description of FY 2017-18 accomplishments

- The department saw an increase in land use planning activity at every level, including annexations, design reviews, subdivisions and variances. The Planning Commission approved over twice as many projects as the previous fiscal year
- Hired and trained a new Senior Planner position, who has been successfully reviewing the increase in development review applications
- Modified the development review processes to create a more streamlined review, with greater efficiency and to increase the quality of the reviews
- Upgraded the Planning Department website to allow for enhanced citizen participation and to reduce duplicitous staff time responding to public inquiries
- Processed WDO amendments to allow for the development of accessory dwelling units in single-family zones, in accordance with State law

### Description of FY 2018-19 proposed focus/goals

- Department focus will be toward addressing the expected tenfold increase in residential building permits
- Provide coordination and technical assistance in advance of the 2020 U.S. Census Bureau
- Complete the Transportation System Plan update and associated adoption into the Comprehensive Plan

### Performance Measures

Goal	Measures	FY 2017-18 Projected	FY 2017-18 Actual	FY2018-19 Projected
Meet mandated timeframes for land use reviews	Render decision within 120 days (unless extension is requested)	100%	100%	100%
Educate /staff/decision makers on land use planning best practices	Number training activities provided/offered	4	4	4
Make legally sound land use decisions	Number of final decisions overturned appealed	0	0	0
Improve the effectiveness of the WDO	Number of code amendments	2	2	2

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Planning			
296,737	333,388	445,731	Personnel Services	417,730	417,730	417,730
35,677	41,436	51,332	Materials & Services	69,650	69,650	69,650
332,414	374,824	497,063	Planning Total	487,380	487,380	487,380
3.0	3.0	4.0	Full-Time Equivalent (FTE)	4.0	4.0	4.0

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Fund:</b> 001 - General Fund			
			<b>Department:</b> 511 - Planning			
			<b>Division:</b> 5811 - Planning			
			<u>Expenditures</u>			
203,288	225,563	286,388	5111 Regular Wages	285,970	285,970	285,970
-	2,440	-	5112 Part-Time Wages	-	-	-
325	472	-	5121 Overtime	-	-	-
79	81	110	5211 OR Workers' Benefit	90	90	90
15,579	17,011	22,213	5212 Social Security	22,790	22,790	22,790
33,298	38,591	66,477	5213 Med & Dent Ins	38,850	38,850	38,850
42,172	47,893	68,681	5214 Retirement	67,070	67,070	67,070
843	834	1,138	5215 Long Term Disability Ins	1,060	1,060	1,060
791	192	290	5216 Unemployment Insurance	1,410	1,410	1,410
362	311	434	5217 Life Insurance	490	490	490
296,737	333,388	445,731	<b>Total - Personnel Services</b>	417,730	417,730	417,730
-	-	1,200	5315 Computer Supplies	1,200	1,200	1,200
2,382	2,961	4,400	5319 Office Supplies	6,770	6,770	6,770
64	-	250	5323 Fuel	300	300	300
558	1,382	500	5409.140 Garage Services	500	500	500
2,669	4,103	6,000	5419 Other Professional Serv	11,500	11,500	11,500
766	1,087	1,000	5421 Telephone/Data	1,200	1,200	1,200
727	581	1,500	5422 Postage	1,500	1,500	1,500
-	-	1,000	5424 Advertising	1,000	1,000	1,000
1,445	154	900	5425 Publication of Legal Note	1,500	1,500	1,500
17,125	20,035	21,843	5428 IT Support	25,300	25,300	25,300
-	-	250	5429 Other Communication Serv	300	300	300
-	-	100	5433 Mileage	160	160	160
-	5	150	5439 Travel	1,000	1,000	1,000
-	-	417	5461 Auto Insurance	460	460	460
2,364	3,117	1,516	5464 Workers' Comp	1,540	1,540	1,540
5,580	5,770	5,506	5465 General Liability Insur	7,120	7,120	7,120
556	8	300	5475 Vehicle Repair & Maint	800	800	800
1,440	2,233	4,500	5492 Registrations/Training	7,000	7,000	7,000
-	-	-	5493 Printing/Binding	500	500	500
35,676	41,436	51,332	<b>Total - Materials &amp; Services</b>	69,650	69,650	69,650
332,413	374,824	497,063	<b>Department Total: 511 - Planning</b>	487,380	487,380	487,380

## Engineering

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Engineering – 651  
**Division/Division Number:** Engineering -- 6211  
**Department Director:** Eric Liljequist

### Description of purpose/function

The department provides comprehensive engineering and contract administration services for capital and maintenance projects. Engineering maintains survey and mapping information, reviews development projects for compliance with public works requirements, coordinates the activities of utility companies in the City right-of-way, 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 department also provides support for development, plan and permit review for all land use and building permit applications.

### Description of department and number of personnel

The Engineering department currently has 5.5 FTE, which includes a Public Works Director, City Engineer, CAD/GIS Technician, 1.5 FTE Project Engineer and an Administrative Specialist.

### Description of FY 2017-18 accomplishments

- Completion of the West Hayes Street Sanitary Sewer Pipeline Project
- Water Master Plan and Water Rate Study work expected to be completed by June 30, 2018
- Ongoing Transportation System Plan Update work
- Poplar Harvest and replanting at the wastewater treatment plant
- Commencement of Hardcastle Avenue Realignment at Railroad Crossing Project
- Completion of the Mill Creek Pump Station Pump #1 and #3 replacements

### Performance Measures

Measures	FY 2016-17 Projected	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Percentage of capital project contracts within estimated timeline	Not previously measured	100%	90%	90%
Percentage of capital projects administered within the project budget	Not previously measured	100%	90%	90%
Right-of-way & Franchise Utility permits issued	Not previously measured	90	90	100
Private development applications reviewed for final approval	Not previously measured	19	25	27

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Engineering			
550,814	340,444	213,585	Personnel Services	213,530	213,530	213,530
109,408	114,210	145,805	Materials & Services	147,470	147,470	147,470
660,222	454,654	359,390	Engineering Total	361,000	361,000	361,000
8.0	5.5	5.5	Full-Time Equivalent (FTE)	5.5	5.5	5.5

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 651 - Engineering <b>Division:</b> 6211 - Engineering <u>Expenditures</u>							
374,083	204,420	116,850	5111	Regular Wages	114,950	114,950	114,950
-	36,476	40,258	5112	Part-Time Wages	39,870	39,870	39,870
747	87	-	5121	Overtime	-	-	-
136	78	61	5211	OR Workers' Benefit	40	40	40
28,952	18,709	12,370	5212	Social Security	12,220	12,220	12,220
50,588	26,121	9,859	5213	Med & Dent Ins	12,200	12,200	12,200
92,752	53,348	33,388	5214	Retirement	32,750	32,750	32,750
1,489	729	436	5215	Long Term Disability Ins	510	510	510
1,430	205	161	5216	Unemployment Insurance	780	780	780
637	271	202	5217	Life Insurance	210	210	210
550,814	340,444	213,585	<b>Total - Personnel Services</b>		213,530	213,530	213,530
-	597	500	5315	Computer Supplies	500	500	500
1,396	1,128	3,500	5319	Office Supplies	3,000	3,000	3,000
940	491	2,000	5323	Fuel	2,000	2,000	2,000
-	-	500	5324	Clothing	500	500	500
120	1,841	500	5326	Safety/Medical	500	500	500
1,118	345	2,500	5329	Other Supplies	3,050	3,050	3,050
7,418	670	5,987	5409.140	Garage Services	6,000	6,000	6,000
264	-	10,000	5411	Engineering & Architect	10,000	10,000	10,000
-	-	500	5417	HR/Other Employee Expenses	500	500	500
620	8,510	15,000	5419	Other Professional Serv	17,500	17,500	17,500
5,449	5,437	5,800	5421	Telephone/Data	5,800	5,800	5,800
228	58	500	5422	Postage	500	500	500
-	186	500	5424	Advertising	500	500	500
44,525	43,526	36,452	5428	IT Support	37,900	37,900	37,900
-	-	500	5439	Travel	500	500	500
6,773	6,876	7,000	5446	Software Licenses	9,000	9,000	9,000
1,927	2,434	2,100	5451	Natural Gas	2,500	2,500	2,500
6,260	5,306	9,000	5453	Electricity	7,000	7,000	7,000
542	-	-	5454	Solid Waste Disposal	-	-	-
-	-	2,152	5461	Auto Insurance	1,910	1,910	1,910
-	-	1,674	5463	Property/Earthquake Insurance	1,600	1,600	1,600
12,516	17,331	12,038	5464	Workers' Comp	11,840	11,840	11,840
13,217	14,418	12,502	5465	General Liability Insur	7,070	7,070	7,070
111	-	-	5471	Equipment Repair & Maint	500	500	500
2,141	665	2,300	5472	Buildings Repairs & Maint	2,500	2,500	2,500
1,072	30	3,100	5475	Vehicle Repair & Maint	3,100	3,100	3,100
2,133	3,885	6,000	5492	Registrations/Training	10,000	10,000	10,000
49	46	1,500	5493	Printing/Binding	500	500	500
514	255	700	5496	Filing/Recording	700	700	700
75	175	1,000	5498	Permits/Fees	500	500	500
109,408	114,210	145,805	<b>Total - Materials &amp; Services</b>		147,470	147,470	147,470
660,222	454,654	359,390	<b>Department Total: 651 - Engineering</b>		361,000	361,000	361,000

## Non-Departmental

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Non-Departmental – 199  
**Division/Division Number:** Other Administration – 1219  
**Department Director:** Sandra Montoya

### Description of purpose/function

This budget provides for General Fund expenses that provide citywide benefits. Charges include membership in various regional organizations (Council of Governments, League of Oregon Cities, etc.) as well as the annual turnover to the local Chamber of Commerce. In FY 2018-19, \$50,000 is budgeted for the development of a citywide IT strategic plan that will inform future technology needs.

### Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			Non-Departmental			
316,068	178,122	294,504	Materials & Services	319,000	319,000	319,000
8,970	-	-	Capital Outlay	-	-	-
208,835	197,742	1,002,453	Transfers Out	3,101,090	3,101,090	3,101,090
533,873	375,864	1,296,957	Non-Departmental Total	3,420,090	3,420,090	3,420,090

The FY 2018-19 Transfers Out of \$3,101,090 include:

- \$116,000 to the Transit Fund, which is an annual subsidy
- \$1,387,000 to the General Cap Const Fund for
  - \$1,200,000 – Building remodel/repairs
  - \$125,000 – Police Radio Project
  - \$22,000 – Police HVAC project
  - \$40,000 – Emergency Operations Center – technology upgrades
- \$1,598,090 to the PERS Reserve Fund
  - \$1,500,000 – Transfer from General Fund reserve to newly created PERS Reserve Fund 693
  - \$98,090 – Annual transfer of 1.0 percent of budgeted personnel services costs from General Fund to PERS Reserve Fund

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 175.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 001 - General Fund <b>Department:</b> 199 - Non-departmental <b>Division:</b> 1219 - Other Administration <u>Expenditures</u>							
5,599	8,028	9,000	5319	Office Supplies	6,820	6,820	6,820
372	-	600	5323	Fuel	600	600	600
3,298	1,508	50,000	5329	Other Supplies	15,000	15,000	15,000
-	223	1,700	5409.140	Garage Services	1,500	1,500	1,500
-	144	-	5417	HR/Other Employee Expenses	-	-	-
160,724	39,170	100,000	5419	Other Professional Serv	150,000	150,000	150,000
48,000	50,000	50,000	5419.201	ToT Grants	50,000	50,000	50,000
669	1,419	-	5422	Postage	1,500	1,500	1,500
-	-	2,500	5425	Publication of Legal Note	2,000	2,000	2,000
24,000	6,000	8,000	5429	Other Communication Serv	8,000	8,000	8,000
1,411	170	-	5432	Meals	-	-	-
3,879	-	-	5439	Travel	-	-	-
-	-	-	5461	Auto Insurance	580	580	580
-	-	6,557	5463	Property/Earthquake Insurance	6,160	6,160	6,160
36,210	38,766	31,147	5465	General Liability Insurance	34,840	34,840	34,840
31,906	32,694	33,000	5491	Dues & Subscriptions	40,000	40,000	40,000
-	-	2,000	5492	Registrations/Training	2,000	2,000	2,000
316,068	178,122	294,504	<b>Total - Materials &amp; Services</b>		319,000	319,000	319,000
8,970	-	-	5649	Other Equipment	-	-	-
8,970	-	-	<b>Total - Capital Outlay</b>		-	-	-
<b>Division:</b> 9711 - Operating Transfer Out							
116,000	116,000	116,000	5811.110	Transfer to Transit	116,000	116,000	116,000
-	2,596	-	5811.132	Transfer to Asset Forfeiture	-	-	-
12,594	-	750,000	5811.358	Transfer to General Cap Const	1,387,000	1,387,000	1,387,000
-	2,693	-	5811.360	Transfer to Special Assessment	-	-	-
23,769	23,769	83,769	5811.568	Transfer to Info Services	-	-	-
-	-	-	5811.693	Transfer to Reserve for PERS	1,598,090	1,598,090	1,598,090
28,236	26,342	26,342	5841.376	Interfund Loan Transfer	-	-	-
28,236	26,342	26,342	5841.466	Interfund Loan Transfer	-	-	-
208,835	197,742	1,002,453	<b>Total - Transfers Out</b>		3,101,090	3,101,090	3,101,090
533,873	375,864	1,296,957	<b>Department Total: 199 - Non-departmental</b>		3,420,090	3,420,090	3,420,090



## Contingency/Ending Fund Balance

**Fund/Fund Number:** General – 001  
**Department/Department Number:** Contingency/Ending Fund Balance  
**Department Director:** Sandra Montoya

### Description of purpose/function of department

In January 2018, the City Council updated the Financial Plan. The General Fund Contingency minimum of 17.0 percent of the operating appropriation was updated to include a long-term goal of increasing the contingency balance to 25.0 percent as year-end savings occur. In FY 2017-18 savings over two years are budgeted to bring the contingency balance to \$3.9 million, a growth of \$1.7 million over the FY 2016-17 and FY 2017-18. Assuming the projection materializes, the contingency balance will be 24.0 percent of General Fund expenses (excluding contingency and reserves). The contingency is set aside for unforeseen circumstances that may arise during the fiscal year, and is consistent with GFOA best practices. Contingency appropriations require City Council approval and, depending on the value of the appropriation, may require a public hearing.

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

- Shortfall Management Reserve (SMR). The SMR is intended to subsidize future shortfalls estimated in the Five-Year Forecast
- Reserve for Facilities. Since the 2008 recession and subsequent slow recovery over the last eight years, substantive facility maintenance (e.g. roof replacement/repair, HVAC replacement/repair, flooring, etc.) was deferred due to funding shortages. The prolonged deferment of facilities maintenance has resulted in a substantial list of costly repairs that will require significant funding

NOTE: Funding in the PERS Reserve will be moved in FY 2018-19 to a newly created PERS Reserve Fund. See budgeted transfers on page 175.

### Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Department:</b> 901 - Ending Fund Balance <b>Division:</b> 9971 - Equity						
-	-	2,265,812	5921 Contingency	3,929,010	3,949,010	3,949,010
-	-	1,008,193	5981.012 Reserve -SMR	1,010,000	1,010,000	1,010,000
-	-	611,768	5981.013 Reserve for Facilities	615,000	615,000	615,000
-	-	1,500,000	5981.101 Reserve for PERS	-	-	-
-	-	<b>5,385,773</b>	<b>Total - Contingencies and Unappropriated Balances</b>	<b>5,554,010</b>	<b>5,574,010</b>	<b>5,574,010</b>

## Transit Fund – 110

<b>Fund/Fund Number:</b>	<b>Transit Fund – 110</b>
<b>Department/Department Number:</b>	<b>Transit – 671</b>
<b>Division/Division Number:</b>	<b>Fixed Route Transit – 6711</b>
<b>Department Director:</b>	<b>Jim Row</b>

**Description of purpose/function**

Woodburn Transit 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. Due to funding constraints, Transit services are only provided five days a week.

**Description of department and number of personnel**

The Transit Fund has 7.1 FTE, consisting of a full-time operations supervisor, a full-time lead dispatcher/driver, 10 part-time driver/dispatchers and a part-time vehicle custodian.

**Description of FY 2017-18 accomplishments**

- Nine bus stops on the local fixed route have had ADA improvements, bringing the City of Woodburn into compliance with the new ADA requirements
- Executed a three-year agreement with Woodburn Carcraft to provide vehicle maintenance services for the fleet of 10 vehicles
- Purchased a low-mile Dial-A-Ride vehicle to replace one that was removed from service following an accident in 2016
- Replaced the inventory of dispatch connected computer tablets

**Description of FY 2018-19 proposed focus/goals**

- Develop a plan for utilizing new transit payroll tax funds to expand service
- Promote increased utilization of the Woodburn Memorial Transit Facility by local and regional transit providers, private shuttle operators and carpool/vanpool programs
- Submit a Discretionary Bus Replacement Grant application to ODOT for the replacement of a 2002 Dial-A-Ride minivan that has exceeded its useful life
- Collaborate with the Public Works Department to purchase of a software program to manage the fleet maintenance program

**Performance Measures**

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Number of passengers fixed route	22,533	24,786	27,264
Number of passengers Dial-a-Ride (local)	12,518	13,769	15,149
Number of medical transport rides	1,473	1,620	1,782

## Fund Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Transit Fund</b>						
Revenues						
152,287	160,058	140,000	Fund Balance	140,000	140,000	140,000
427,284	431,122	468,765	Intergovernmental	446,210	446,210	446,210
42,747	38,227	48,500	Charges for Goods and Services	39,000	39,000	39,000
10,473	16,850	11,180	Miscellaneous Revenue	12,590	12,590	12,590
116,000	116,000	116,000	Transfers In	116,000	116,000	116,000
748,791	762,257	784,445	<b>Revenues Total</b>	753,800	753,800	753,800
Expenditures						
390,920	424,983	370,174	Personnel Services	414,450	414,450	414,450
194,812	202,073	229,833	Materials & Services	225,290	225,290	225,290
-	-	28,000	Capital Outlay	-	-	-
3,001	3,001	3,001	Transfers Out	4,140	4,140	4,140
-	-	153,437	Contingencies and Reserve	109,920	109,920	109,920
588,733	630,057	784,445	<b>Expenditures Total</b>	753,800	753,800	753,800
160,058	132,200	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-
7.9	7.4	6.6	Full-Time Equivalent (FTE)	7.1	7.1	7.1

## Revenue Sources and Other Discussion

**Transfers In** is a transfer of \$116,000 from the General Fund, which is an annual subsidy. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 175.

**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 **Charges for Goods and Services** is transit fares. The total amount in the category accounts for only 4.0 percent of the operating revenue.

## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 110 - Transit Fund</b> <b>Department: 000 - Revenue</b> <u>Revenues</u>							
152,287	160,058	140,000	3081	Beginning Fund Balance	140,000	140,000	140,000
<b>152,287</b>	<b>160,058</b>	<b>140,000</b>	<b>Total - Fund Balance</b>		<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
-	-	-	3332	Federal Grants	-	-	-
39,172	84,837	44,401	3333.601	5310 Discretionary Ops	44,410	44,410	44,410
-	540	28,000	3333.602	5310 Discretionary Cap	-	-	-
142,095	142,094	147,364	3333.603	5311 Formula Operation	147,400	147,400	147,400
43,517	51,776	49,000	3333.605	Veh Prev Maint	49,000	49,000	49,000
-	-	-	3341	State Grants	-	-	-
202,500	151,875	200,000	3341.601	STF Formula	205,400	205,400	205,400
-	-	-	3344	New Freedom	-	-	-
<b>427,284</b>	<b>431,122</b>	<b>468,765</b>	<b>Total - Intergovernmental</b>		<b>446,210</b>	<b>446,210</b>	<b>446,210</b>
9,712	12,393	8,500	3445	Dial a Ride Daily	13,000	13,000	13,000
33,002	25,834	40,000	3447	Transit System Fares	26,000	26,000	26,000
33	-	-	3447.101	Transit System Fares Fixed Rte-SALEM	-	-	-
<b>42,747</b>	<b>38,227</b>	<b>48,500</b>	<b>Total - Charges for Goods and Services</b>		<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
755	1,201	1,180	3611	Interest from Investments	1,590	1,590	1,590
6,778	7,522	10,000	3676	Donations-Transit	11,000	11,000	11,000
98	-	-	3698	Cash Long and Short	-	-	-
2,842	8,127	-	3699	Other Miscellaneous Income	-	-	-
<b>10,473</b>	<b>16,850</b>	<b>11,180</b>	<b>Total - Miscellaneous Revenue</b>		<b>12,590</b>	<b>12,590</b>	<b>12,590</b>
116,000	116,000	116,000	3971.001	Transfer From General Fund	116,000	116,000	116,000
<b>116,000</b>	<b>116,000</b>	<b>116,000</b>	<b>Total - Transfers In</b>		<b>116,000</b>	<b>116,000</b>	<b>116,000</b>
<b>748,791</b>	<b>762,257</b>	<b>784,445</b>	<b>Department Total: 000 - Revenue</b>		<b>753,800</b>	<b>753,800</b>	<b>753,800</b>
<b>748,791</b>	<b>762,257</b>	<b>784,445</b>	<b>Revenues Total</b>		<b>753,800</b>	<b>753,800</b>	<b>753,800</b>



FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 110 - Transit Fund <b>Department:</b> 671 - Transit <b>Division:</b> 4711 - Fixed Route Transit <u>Expenditures</u>							
159,632	174,077	137,997	5111	Regular Wages	145,490	145,490	145,490
117,380	129,554	129,633	5112	Part-Time Wages	152,310	152,310	152,310
336	507	-	5121	Overtime	-	-	-
245	229	211	5211	OR Workers' Benefit	190	190	190
20,613	22,624	20,629	5212	Social Security	23,000	23,000	23,000
48,482	50,415	36,452	5213	Med & Dent Ins	35,840	35,840	35,840
42,118	46,379	44,205	5214	Retirement	55,380	55,380	55,380
730	674	556	5215	Long Term Disability Ins	540	540	540
1,075	271	278	5216	Unemployment Insurance	1,480	1,480	1,480
309	253	213	5217	Life Insurance	220	220	220
<b>390,920</b>	<b>424,983</b>	<b>370,174</b>	<b>Total - Personnel Services</b>		<b>414,450</b>	<b>414,450</b>	<b>414,450</b>
1,338	1,403	1,300	5319	Office Supplies	1,300	1,300	1,300
22,553	24,033	26,000	5323	Fuel	30,000	30,000	30,000
1,001	849	2,000	5324	Clothing	1,000	1,000	1,000
810	962	1,000	5326	Safety/Medical	1,000	1,000	1,000
418	31	500	5329	Other Supplies	500	500	500
12,010	11,941	15,000	5332	Spare Parts	15,000	15,000	15,000
1,082	4,126	5,000	5337	Tires/Parts	5,000	5,000	5,000
3,388	2,390	3,000	5409.140	Garage Services	3,000	3,000	3,000
1,320	1,287	1,500	5414	Accounting/Auditing	1,500	1,500	1,500
15,685	8,543	12,000	5419	Other Professional Serv	10,000	10,000	10,000
4,719	4,625	4,000	5421	Telephone/Data	5,000	5,000	5,000
52	72	100	5422	Postage	100	100	100
-	-	2,000	5424	Advertising	500	500	500
19,865	19,400	21,148	5428	IT Support	24,500	24,500	24,500
-	110	100	5432	Meals	100	100	100
26,806	25,491	32,000	5433	Mileage	30,000	30,000	30,000
-	-	1,000	5439	Travel	500	500	500
5,000	6,125	6,000	5446	Software Licenses	6,000	6,000	6,000
6,132	6,478	6,667	5448	Internal Rent	6,810	6,810	6,810
974	1,165	1,000	5451	Natural Gas	1,000	1,000	1,000
3,346	3,384	4,000	5453	Electricity	4,000	4,000	4,000
211	-	-	5454	Solid Waste Disposal	-	-	-
-	-	17,827	5461	Auto Insurance	16,800	16,800	16,800
-	-	114	5463	Property/Earthquake Insurance	100	100	100
10,840	15,650	22,703	5464	Workers' Comp	25,410	25,410	25,410
20,552	27,132	5,774	5465	General Liability Insur	6,070	6,070	6,070
4,718	2,108	5,000	5471	Equipment Repair & Maint	2,000	2,000	2,000
12,727	7,865	1,000	5472	Buildings Repairs & Maint	1,000	1,000	1,000
15,848	23,298	25,500	5475	Vehicle Repair & Maint	25,000	25,000	25,000
-	-	500	5480	Accident Repair	500	500	500
356	360	600	5491	Dues & Subscriptions	100	100	100
1,975	2,362	3,500	5492	Registrations/Training	1,000	1,000	1,000
1,086	883	2,000	5493	Printing/Binding	500	500	500
<b>194,812</b>	<b>202,073</b>	<b>229,833</b>	<b>Total - Materials &amp; Services</b>		<b>225,290</b>	<b>225,290</b>	<b>225,290</b>
-	-	-	5642	Passenger Vehicles	-	-	-
-	-	28,000	5649	Other Equipment	-	-	-
-	-	<b>28,000</b>	<b>Total - Capital Outlay</b>		-	-	-
<b>585,732</b>	<b>627,056</b>	<b>628,007</b>	<b>Division Total: 4711 - Fixed Route Transit</b>		<b>639,740</b>	<b>639,740</b>	<b>639,740</b>

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Fund:</b> 110 - Transit Fund			
			<b>Division:</b> 9711 - Operating Transfer Out			
			<u>Expenditures</u>			
3,001	3,001	3,001	5811.568 Transfer to Info Services	-	-	-
-	-	-	5811.693 Transfer to Reserve for PERS	4,140	4,140	4,140
<b>3,001</b>	<b>3,001</b>	<b>3,001</b>	<b>Total - Transfers Out</b>	<b>4,140</b>	<b>4,140</b>	<b>4,140</b>
<b>3,001</b>	<b>3,001</b>	<b>3,001</b>	<b>Division Total: 9711 - Operating Transfer Out</b>	<b>4,140</b>	<b>4,140</b>	<b>4,140</b>
<b>588,733</b>	<b>630,057</b>	<b>631,008</b>	<b>Department Total: 671 - Transit</b>	<b>643,880</b>	<b>643,880</b>	<b>643,880</b>
			<b>Department:</b> 901 - Ending Fund Balance			
			<b>Division:</b> 9971 - Equity			
-	-	153,437	5921 Contingency	109,920	109,920	109,920
-	-	153,437	<b>Total - Contingencies and Unappropriated Balances</b>	109,920	109,920	109,920
-	-	153,437	<b>Division Total: 9971 - Equity</b>	109,920	109,920	109,920
-	-	153,437	<b>Department Total: 901 - Ending Fund Balance</b>	109,920	109,920	109,920
588,733	630,057	784,445	<b>Expenditures Total</b>	753,800	753,800	753,800
160,058	132,200	-	<b>Fund Net Total: 110 - Transit Fund</b>	-	-	-



## Street Fund – 140

<b>Fund/Fund Number:</b>	<b>Street Fund – 140</b>
<b>Department/Department Number:</b>	<b>Maintenance – 631/Garage – 661</b>
<b>Divisions/Division Numbers:</b>	<b>Street - 4211, 4261, 4299, Garage 1941</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

### Description of purpose/function

This section within the Public Works Department provides administration and operations of street maintenance and garage activities. Street maintenance activities include routine street repairs such as overlay preparation, patching, crack sealing, 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 contract supervision, weed control, mowing and other right-of-way related maintenance duties. Garage activities include service and maintenance to the Woodburn fleet (e.g. vehicles, heavy/small equipment), with the exception of police and transit vehicles.

### Description of department, including number of personnel

The section is supervised by a Public Works Program & Compliance Manager and is organized to provide both operations and maintenance with clerical administrative support. The street maintenance and garage sections consist of seven full-time employees and 1.5 seasonal employees.

### Description of FY 2017-18 accomplishments

- Updated street signs that were damaged or added throughout the City
- Provided landscape maintenance on Front Street and the I-5 Interchange
- Continued programs: leaf collection, holiday tree recycling, street sweeping contact
- Continued emergency call-out support for traffic safety, police and fire

### Description of FY 2018-19 proposed focus/goals

- Evaluate the Garage Services and the City’s aging fleet and heavy equipment
- Provide a cost effective and efficient means of maintaining current level of service for landscaping
- Continue programs: sweeping, leaf collection, holiday tree removal, bridge lighting and refuge pick up
- Maintain and enhance regulatory traffic, pavement markings and signage

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Miles of street sweeping	1,521	2,250	2,500
Number of signs updated	60	106	100
Number of street miles restriped	35	35	35
Feet of cracks sealed	500	25,000	30,000
Number of thermos-plastic street legends installed or replaced	n/a	50	75

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Street Fund</b>						
Revenues						
2,966,044	3,365,799	3,365,799	Fund Balance	4,207,400	4,207,400	4,207,400
115,692	129,412	110,000	Taxes	130,000	130,000	130,000
369	202	-	Licenses and Permits	500	500	500
1,454,076	1,480,082	1,400,000	Intergovernmental	1,500,000	1,500,000	1,500,000
357,984	359,819	320,000	Franchise Fees	377,500	377,500	377,500
196,750	137,675	181,751	Miscellaneous Revenue	173,010	173,010	173,010
90,000	90,000	90,000	Transfers In	90,000	90,000	90,000
5,180,915	5,562,989	5,467,550	<b>Revenues Total</b>	6,478,410	6,478,410	6,478,410
Expenditures						
565,071	625,844	797,044	Personnel Services	990,510	990,510	990,510
1,206,394	924,620	1,587,210	Materials & Services	1,624,310	1,624,310	1,624,310
9,150	5,500	24,000	Capital Outlay	-	-	-
34,501	101,222	1,814,501	Transfers Out	1,623,700	1,623,700	1,623,700
-	-	1,244,795	Contingencies and Reserve	2,239,890	2,239,890	2,239,890
1,815,116	1,657,186	5,467,550	<b>Expenditures Total</b>	6,478,410	6,478,410	6,478,410
3,365,799	3,905,803	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-
3.0	6.3	6.5	Full-Time Equivalent (FTE)	6.5	6.5	6.5

Please note that the Personnel Services total reflected only includes that portion of the cost associated with this division. Please see the Personnel Allocation table on page 168 for clarification.

## Revenue Sources and Other Discussion

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

The **Intergovernmental** category of revenue is the largest source within the Street Fund. The entire \$1.5 million is generated from the state gas tax.

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

The total **Transfers Out** amount of \$1,623,700 includes two separate transfers:

- \$1,563,800 to Street & Storm Cap Const Fund for the following capital projects
  - Sidewalk & ADA Improvements (CIST1165) \$25,000
  - West Hayes Street Improvement (CIST1486) \$220,000
  - Hardcastle/Railroad realignment (CIST1443) \$1,100,000
  - Fourth Street Storm rehabilitation (CDST1471) \$140,000
  - Aquatic Center Storm improvement (CDST1549) \$78,800
- \$50,000 to Equipment Replacement Fund
- \$9,900 to PERS Reserve Fund for annual transfer of 1.0 percent of personnel services costs

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 175.

See the section titled Capital Construction Projects beginning on page 176 for information on all budgeted capital projects.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 140 - Street Fund <b>Department:</b> 000 - Revenue <b>Revenues</b>							
2,966,044	3,365,799	3,365,799	3081	Beginning Fund Balance	4,207,400	4,207,400	4,207,400
2,966,044	3,365,799	3,365,799	<b>Total - Fund Balance</b>		4,207,400	4,207,400	4,207,400
115,692	129,412	110,000	3171	City Gas Tax	130,000	130,000	130,000
115,692	129,412	110,000	<b>Total - Taxes</b>		130,000	130,000	130,000
369	202	-	3223	Curb Cuts and Bores	500	500	500
369	202	-	<b>Total - Licenses and Permits</b>		500	500	500
1,454,076	1,480,082	1,400,000	3361	State Gas Tax	1,500,000	1,500,000	1,500,000
1,454,076	1,480,082	1,400,000	<b>Total - Intergovernmental</b>		1,500,000	1,500,000	1,500,000
270,816	265,021	260,000	3141	Privilege Tax, PGE	278,000	278,000	278,000
87,168	94,798	60,000	3142	Privilege Tax, NW Natural	99,500	99,500	99,500
357,984	359,819	320,000	<b>Total - Franchise Fees</b>		377,500	377,500	377,500
21,515	40,278	52,170	3611	Interest from Investments	87,510	87,510	87,510
22,151	902	5,500	3699	Other Miscellaneous Income	5,500	5,500	5,500
43,666	41,180	57,670	<b>Total - Miscellaneous Revenue</b>		93,010	93,010	93,010
90,000	90,000	90,000	3971.472	Transfer From Sewer	90,000	90,000	90,000
90,000	90,000	90,000	<b>Total - Transfers In</b>		90,000	90,000	90,000
5,027,831	5,466,494	5,343,469	<b>Department Total: 000 - Revenue</b>		6,398,410	6,398,410	6,398,410
<b>Department:</b> 661 - Garage							
153,084	96,495	124,081	3654	Garage WO Revenue	80,000	80,000	80,000
153,084	96,495	124,081	<b>Total - Miscellaneous Revenue</b>		80,000	80,000	80,000
153,084	96,495	124,081	<b>Department Total: 661 - Garage</b>		80,000	80,000	80,000
5,180,915	5,562,989	5,467,550	<b>Revenues Total</b>		6,478,410	6,478,410	6,478,410

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 140 - Street Fund							
<b>Department:</b> 631 - Maintenance							
<b>Division:</b> 4211 - Street Maintenance							
<u>Expenditures</u>							
254,370	336,396	396,487	5111	Regular Wages	529,610	529,610	529,610
13,450	15,419	58,407	5112	Part-Time Wages	59,280	59,280	59,280
4,937	6,008	5,135	5121	Overtime	8,500	8,500	8,500
142	197	264	5211	OR Workers' Benefit	280	280	280
19,998	25,798	35,184	5212	Social Security	46,320	46,320	46,320
70,266	94,339	115,005	5213	Med & Dent Ins	129,670	129,670	129,670
49,633	60,050	96,179	5214	Retirement	129,960	129,960	129,960
1,003	1,351	1,490	5215	Long Term Disability Ins	2,070	2,070	2,070
1,061	307	939	5216	Unemployment Insurance	2,650	2,650	2,650
429	508	681	5217	Life Insurance	970	970	970
415,289	540,373	709,771	<b>Total - Personnel Services</b>		909,310	909,310	909,310
927	411	250	5319	Office Supplies	250	250	250
18	46	300	5321	Cleaning Supplies	300	300	300
4,896	8,091	10,000	5323	Fuel	10,000	10,000	10,000
1,589	3,482	2,000	5324	Clothing	2,000	2,000	2,000
778	1,294	2,000	5326	Safety/Medical	2,000	2,000	2,000
2,769	2,067	2,500	5329	Other Supplies	2,500	2,500	2,500
1,319	1,394	2,000	5338	Tools	2,000	2,000	2,000
681	1,497	1,500	5339	Other Maintenance Supplies	1,500	1,500	1,500
1,865	2,459	2,500	5352	Protective Clothing	2,500	2,500	2,500
23,426	23,867	40,000	5361	Road Materials	40,000	40,000	40,000
-	49	1,000	5362	Concrete	1,000	1,000	1,000
2,016	6,410	14,000	5363	Signs	14,000	14,000	14,000
1,252	1,819	1,000	5369	Other Street Supplies	10,000	10,000	10,000
14,623	19,878	15,400	5419	Other Professional Serv	15,400	15,400	15,400
3,074	5,584	5,000	5421	Telephone/Data	5,000	5,000	5,000
-	24	-	5422	Postage	500	500	500
432	1,918	925	5439	Travel	900	900	900
3,527	5,329	1,500	5445	Work Equipment	1,500	1,500	1,500
2,965	2,165	3,000	5446	Software Licenses	3,000	3,000	3,000
2,668	2,632	3,500	5451	Natural Gas	3,500	3,500	3,500
6,663	6,089	10,000	5453	Electricity	1,000	1,000	1,000
2,587	4,244	3,000	5454	Solid Waste Disposal	3,000	3,000	3,000
16,187	12,433	7,000	5471	Equipment Repair & Maint	7,000	7,000	7,000
-	819	1,000	5474	Structures Repair & Maint	1,000	1,000	1,000
7,536	15,582	10,000	5475	Vehicle Repair & Maint	10,000	10,000	10,000
1,644	2,974	4,000	5476	Laundry	4,000	4,000	4,000
547,528	318,546	833,826	5479	Other Repair & Maint	840,000	840,000	840,000
123	8,874	15,000	5482	Tree Maintenance	15,000	15,000	15,000
1,552	4,816	8,000	5492	Registrations/Training	8,000	8,000	8,000
-	-	250	5498	Permits/Fees	250	250	250
652,645	464,794	1,000,451	<b>Total - Materials &amp; Services</b>		1,007,100	1,007,100	1,007,100
<b>Department:</b> 631 - Maintenance							
<b>Division:</b> 4211 - Street Maintenance							
9,150	5,500	24,000	5649	Other Equipment	-	-	-
9,150	5,500	24,000	<b>Total - Capital Outlay</b>		-	-	-
1,077,084	1,010,666	1,734,222	<b>Division Total: 4211 - Street Maintenance</b>		1,916,410	1,916,410	1,916,410

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 140 - Street Fund							
<b>Department:</b> 631 - Maintenance							
<b>Division:</b> 4261 - Street Cleaning							
<u>Expenditures</u>							
593	925	1,000	5323	Fuel	1,000	1,000	1,000
-	-	500	5329	Other Supplies	500	500	500
83,389	70,022	105,000	5419	Other Professional Serv	125,000	125,000	125,000
154	551	1,000	5471	Equipment Repair & Maint	1,000	1,000	1,000
-	3,784	7,000	5475	Vehicle Repair & Maint	7,000	7,000	7,000
84,136	75,282	114,500	<b>Total - Materials &amp; Services</b>		134,500	134,500	134,500
84,136	75,282	114,500	<b>Division Total: 4261 - Street Cleaning</b>		134,500	134,500	134,500
<b>Division:</b> 4299 - Street Admin							
114,283	53,517	63,000	5411.001	Engineering Support to General Fund	63,000	63,000	63,000
5,280	5,148	6,000	5414	Accounting/Auditing	6,000	6,000	6,000
10,275	9,947	14,469	5428	IT Support	14,800	14,800	14,800
3,823	4,039	4,161	5448	Internal Rent	4,250	4,250	4,250
-	-	626	5451	Natural Gas	630	630	630
2,119	2,212	2,486	5453	Electricity	2,490	2,490	2,490
120	-	-	5454	Solid Waste Disposal	-	-	-
219,002	211,361	240,000	5456	Street Lighting	240,000	240,000	240,000
-	-	6,152	5461	Auto Insurance	5,940	5,940	5,940
-	-	7,237	5463	Property/Earthquake Insurance	5,440	5,440	5,440
17,706	24,622	38,607	5464	Workers' Comp	45,620	45,620	45,620
13,811	17,533	6,253	5465	General Liability Insur	7,010	7,010	7,010
963	1,165	2,880	5472	Buildings Repairs & Maint	2,880	2,880	2,880
625	200	4,000	5482	Tree Maintenance	4,000	4,000	4,000
1,161	-	15,000	5483	Sidewalks	15,000	15,000	15,000
20,865	-	-	5490	Refunds	-	-	-
410,033	329,744	410,871	<b>Total - Materials &amp; Services</b>		417,060	417,060	417,060
410,033	329,744	410,871	<b>Division Total: 4299 - Street Admin</b>		417,060	417,060	417,060
<b>Division:</b> 9711 - Operating Transfer Out							
-	66,721	1,780,000	5811.363	Transfer to Street/Storm Cap Const Fd	1,563,800	1,563,800	1,563,800
4,501	4,501	4,501	5811.568	Transfer to Info Services	50,000	50,000	50,000
30,000	30,000	30,000	5811.591	Transfer to Equipment Replace	9,900	9,900	9,900
34,501	101,222	1,814,501	<b>Total - Transfers Out</b>		1,623,700	1,623,700	1,623,700
34,501	101,222	1,814,501	<b>Division Total: 9711 - Operating Transfer Out</b>		1,623,700	1,623,700	1,623,700
1,605,755	1,516,914	4,074,094	<b>Department Total: 631 - Maintenance</b>		4,091,670	4,091,670	4,091,670



FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 140 - Street Fund</b>							
<b>Department: 661 - Garage</b>							
<b>Division: 1941 Garage</b>							
<u>Expenditures</u>							
95,312	53,121	54,551	5111	Regular Wages	51,470	51,470	51,470
3,592	1,765	-	5121	Overtime	-	-	-
49	27	28	5211	OR Workers' Benefit	20	20	20
7,037	3,853	4,175	5212	Social Security	3,940	3,940	3,940
27,304	17,937	18,343	5213	Med & Dent Ins	15,990	15,990	15,990
15,524	8,418	9,821	5214	Retirement	9,270	9,270	9,270
400	220	218	5215	Long Term Disability Ins	170	170	170
390	49	55	5216	Unemployment Insurance	260	260	260
174	82	82	5217	Life Insurance	80	80	80
149,782	85,472	87,273	<b>Total - Personnel Services</b>		81,200	81,200	81,200
-	-	200	5315	Computer Supplies	200	200	200
47	177	300	5319	Office Supplies	300	300	300
10,737	8,533	10,000	5322	Lubricants	10,000	10,000	10,000
1,168	596	2,000	5323	Fuel	2,000	2,000	2,000
1,024	205	1,000	5324	Clothing	1,000	1,000	1,000
403	495	400	5326	Safety/Medical	400	400	400
3,288	2,306	3,000	5329	Other Supplies	3,000	3,000	3,000
6,456	8,958	9,000	5337	Tires/Parts	9,000	9,000	9,000
3,294	4,923	5,000	5338	Tools	5,000	5,000	5,000
600	62	500	5352	Protective Clothing	500	500	500
395	40	1,500	5419	Other Professional Serv	1,500	1,500	1,500
1,506	700	900	5421	Telephone/Data	900	900	900
10,275	10,087	7,374	5428	IT Support	10,400	10,400	10,400
-	-	100	5432	Meals	100	100	100
-	-	100	5433	Mileage	100	100	100
-	-	100	5439	Travel	100	100	100
5,475	4,832	6,000	5446	Software Licenses	6,000	6,000	6,000
-	-	100	5454	Solid Waste Disposal	100	100	100
-	-	838	5461	Auto Insurance	920	920	920
-	-	230	5463	Property/Earthquake Insurance	1,110	1,110	1,110
4,560	5,877	3,488	5464	Workers' Comp	3,520	3,520	3,520
2,802	3,146	1,258	5465	General Liability Insur	1,500	1,500	1,500
1,503	560	2,000	5471	Equipment Repair & Maint	2,000	2,000	2,000
354	221	1,000	5472	Buildings Repairs & Maint	1,000	1,000	1,000
2,054	457	2,000	5475	Vehicle Repair & Maint	2,000	2,000	2,000
818	928	1,000	5476	Laundry	1,000	1,000	1,000
2,820	697	2,000	5492	Registrations/Training	2,000	2,000	2,000
59,579	53,800	61,388	<b>Total - Materials &amp; Services</b>		65,650	65,650	65,650
209,361	139,272	148,661	<b>Department Total: 661 - Garage</b>		146,850	146,850	146,850
<b>Department: 901 - Ending Fund Balance</b>							
<b>Program: 9971 - Equity</b>							
-	-	240,825	5921	Contingency	1,229,890	1,229,890	1,229,890
-	-	1,003,970	5981.005	Reserve for Future Years	1,010,000	1,010,000	1,010,000
-	-	1,244,795	<b>Total - Contingencies and Unappropriated Balances</b>		2,239,890	2,239,890	2,239,890
-	-	1,244,795	<b>Division Total: 9971 - Equity</b>		2,239,890	2,239,890	2,239,890
-	-	1,244,795	<b>Department Total: 901 - Ending Fund Balance</b>		2,239,890	2,239,890	2,239,890
1,815,116	1,656,186	5,467,550	<b>Expenditures Total</b>		6,478,410	6,478,410	6,478,410
3,365,799	3,906,803	-	<b>Fund Net</b>	<b>Total: 140 - Street Fund</b>	-	-	-

## GO Debt Service Fund – 250

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

**GO Debt Service Fund – 250**  
**Sandra Montoya**

### Description of purpose/function of department

This fund records the payment of principal and interest on the City’s General Obligation bonds. This bond was refinanced in FY 2017-18, which generated a savings of \$250,000 in interest payments and debt maturity in 2024, one year earlier than the original debt.

For a detailed listing of the debt outstanding and annual debt service of the City, please refer to Debt Overview on page 166.

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 250 - GO Debt Service Fund</b>							
<b>Department: 000 - Revenue</b>							
<u>Revenues</u>							
50,772	25,118	3,100	3081	Beginning Fund Balance	960	960	960
50,772	25,118	3,100	<b>Total - Fund Balance</b>		960	960	960
486,278	496,012	523,000	3111	Property Tax - Current	536,830	536,830	536,830
16,220	14,685	10,000	3112	Property Tax - Delinquent	10,000	10,000	10,000
502,498	510,697	533,000	<b>Total - Taxes</b>		546,830	546,830	546,830
1,714	2,509	3,070	3611	Interest from Investments	5,440	5,440	5,440
1,714	2,509	3,070	<b>Total - Miscellaneous Revenue</b>		5,440	5,440	5,440
554,984	538,324	539,170	<b>Revenues Total</b>		553,230	553,230	553,230
<b>Department: 151 - Finance</b>							
<b>Division: 9111 - Debt Service</b>							
<u>Expenditures</u>							
350,000	370,000	385,000	5711	Bond Principal, Police Series 2005, Due 6/1/19	484,000	484,000	484,000
89,933	83,283	76,068	5721	Bond Interest, Police Series 2005, Due 12/1/18	34,610	34,610	34,610
89,933	83,283	76,068	5721	Bond Interest, Police Series 2005, Due 6/1/19	34,620	34,620	34,620
529,866	536,566	537,136	<b>Total - Debt Service</b>		553,230	553,230	553,230
<b>Department: 901 - Ending Fund Balance</b>							
<b>Division: 9971 - Equity</b>							
-	-	2,034	5981.007	Reserve for Debt Service	-	-	-
-	-	2,034	<b>Total - Contingencies and Unappropriated Balances</b>		-	-	-
529,866	536,566	539,170	<b>Expenditures Total</b>		553,230	553,230	553,230
25,118	1,758	-	<b>Fund Net Total: 250 - GO Debt Service Fund</b>		-	-	-

### Revenue Sources and Other Discussion

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

# Utility Funds

---

- ❖ Water Fund

- ❖ Sewer Fund

## Water Fund – 470

<b>Fund/Fund Number:</b>	<b>Water Fund – 470</b>
<b>Department/Department Number:</b>	<b>Water — 611</b>
<b>Division/Division Number:</b>	<b>Water – 6411, 6421, 6499</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

### **Description of purpose/function**

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

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

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

There is approximately 99 miles of waterline of varying sizes and 964 fire hydrants. One project finishing completion is the replacement of almost 7,000 water meters with automatic read meters. These meters are much more accurate and read automatically with a radio signal.

### **Description of department and number of personnel**

There are 10 FTE within this department, including a Public Works Operations Section Supervisor, operation and maintenance personnel and clerical administrative support.

### **Description of FY 2017-18 accomplishments**

- Water Master Plan and Water Rate and SDC Study support
- Provided water treatment, secondary disinfection and distribution of the City water system, meeting all regulatory requirements
- Substantially completed the replacement of existing water meters with Automatic Read Meters
- Prepared and provided to all water customers and the Oregon Health Authority the 2016 Water Quality Report
- Flushed the distribution system and operated fire hydrants throughout the water system
- Continued public education efforts through the River Rangers program and participated in Earth Day at the Oregon Gardens
- Completed security upgrades at all three water treatment plants

### **Description of FY 2018-19 proposed focus/goals**

- Complete the Implementation of the Water Rate and SDC Study
- Continue expanding on the public education outreach efforts
- Continue to provide high quality drinking water to City water customers, meeting all regulatory requirements

## Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Meet federal drinking water requirements (shown in the annual drinking water report for the prior year)	Yes	Yes	Yes
Number of meters read	85,400	85,420	85,450
Number of water tests	1,244	1,350	1,250

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Water Fund</b>						
Revenues						
1,942,866	2,194,087	2,359,924	Fund Balance	2,307,270	2,307,270	2,307,270
3,415,661	3,293,342	3,568,996	Charges for Goods and Services	3,617,600	3,617,600	3,617,600
81,993	84,658	73,570	Miscellaneous Revenue	100,570	100,570	100,570
5,440,520	5,572,087	6,002,490	<b>Revenues Total</b>	6,025,440	6,025,440	6,025,440
Expenditures						
1,172,688	1,244,118	1,425,458	Personnel Services	1,450,130	1,450,130	1,450,130
885,257	889,030	1,083,562	Materials & Services	1,182,700	1,182,700	1,182,700
1,156,098	1,156,097	1,155,439	Debt Service	1,159,100	1,159,100	1,159,100
32,391	32,955	32,955	Transfers Out	34,500	34,500	34,500
-	-	2,305,076	Contingencies and Reserve	2,199,010	2,199,010	2,199,010
3,246,434	3,322,200	6,002,490	<b>Expenditures Total</b>	6,025,440	6,025,440	6,025,440
2,194,086	2,249,887	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-
10.0	10.0	10.0	Full-Time Equivalent (FTE)	10.0	10.0	10.0

## Revenue Sources and Other Discussion

The **Charges for Goods and Services** amount of \$3,617,600 includes fees collected for water provided to City residents and represent the major revenue source for the Water Fund.

For a detailed listing of debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 166.

The **Transfers Out** amount of \$34,500 includes the two transfers shown below

- \$20,000 to the Equipment Replacement Fund
- \$14,500 to PERS Reserve Fund for annual transfer of 1.0 percent of budgeted personnel services costs

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 175.

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 470 - Water Fund							
<b>Department:</b> 000 - Revenue							
<u>Revenues</u>							
1,942,866	2,194,087	2,359,924	3081	Beginning Fund Balance	2,307,270	2,307,270	2,307,270
1,942,866	2,194,087	2,359,924	<b>Total - Fund Balance</b>		2,307,270	2,307,270	2,307,270
1,384	-	-	3434	Water Revenue			
3,286,181	3,180,954	3,458,696	3434.101	Water Sales Revenue	3,500,400	3,500,400	3,500,400
28,658	13,117	15,000	3434.102	New Services	21,000	21,000	21,000
21,570	20,635	19,000	3434.103	Re-connection Fees	20,000	20,000	20,000
4,375	4,515	4,000	3434.104	Vacations	4,000	4,000	4,000
1,325	940	1,100	3434.106	NSF Check Fee	1,000	1,000	1,000
1,138	905	1,200	3434.108	Bulk Water Sales	1,200	1,200	1,200
439	-	-	3434.109	System Repairs	-	-	-
40	91	-	3434.111	Collections	-	-	-
70,551	72,185	70,000	3434.112	Late Fees	70,000	70,000	70,000
3,415,661	3,293,342	3,568,996	<b>Total - Charges for Goods and Services</b>		3,617,600	3,617,600	3,617,600
12,424	22,231	26,570	3611	Interest from Investments	46,570	46,570	46,570
43,072	51,523	43,000	3625	Facilities Rent	50,000	50,000	50,000
2,279	3,505	-	3691	Sale of Surplus Property	-	-	-
24,218	7,399	4,000	3699	Other Miscellaneous Income	4,000	4,000	4,000
81,993	84,658	73,570	<b>Total - Miscellaneous Revenue</b>		100,570	100,570	100,570
5,440,520	5,572,087	6,002,490	<b>Department Total: 000 - Revenue</b>		6,025,440	6,025,440	6,025,440
5,440,520	5,572,087	6,002,490	<b>Revenues Total</b>		6,025,440	6,025,440	6,025,440

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 470 - Water Fund</b>							
<b>Department: 611 - Water</b>							
<b>Division: 6411 - Water Supply</b>							
<u>Expenditures</u>							
763,811	799,415	881,797	5111	Regular Wages	900,040	900,040	900,040
8,795	10,980	12,485	5112	Part-Time Wages	6,610	6,610	6,610
7,577	9,551	16,357	5121	Overtime	16,990	16,990	16,990
384	375	447	5211	OR Workers' Benefit	400	400	400
56,951	59,698	69,592	5212	Social Security	71,210	71,210	71,210
171,708	192,614	219,587	5213	Med & Dent Ins	231,560	231,560	231,560
155,865	166,403	219,459	5214	Retirement	213,650	213,650	213,650
3,208	3,199	3,416	5215	Long Term Disability Ins	3,520	3,520	3,520
3,028	689	923	5216	Unemployment Insurance	4,600	4,600	4,600
1,361	1,194	1,395	5217	Life Insurance	1,550	1,550	1,550
<b>1,172,688</b>	<b>1,244,118</b>	<b>1,425,458</b>	<b>Total - Personnel Services</b>		<b>1,450,130</b>	<b>1,450,130</b>	<b>1,450,130</b>
-	-	500	5315	Computer Supplies	500	500	500
1,012	1,019	1,500	5319	Office Supplies	1,500	1,500	1,500
7,208	7,879	15,000	5323	Fuel	15,000	15,000	15,000
5,552	5,074	4,500	5324	Clothing	4,500	4,500	4,500
2,023	1,023	2,000	5326	Safety/Medical	2,000	2,000	2,000
66,281	55,699	54,000	5327	Chemicals	70,000	70,000	70,000
1,619	445	2,500	5328	Lab Supplies	2,500	2,500	2,500
236	1,133	1,300	5329	Other Supplies	1,300	1,300	1,300
4,890	2,688	3,000	5338	Tools	3,000	3,000	3,000
12	2,232	1,900	5339	Other Maintenance Supplies	1,900	1,900	1,900
8,636	6,240	14,000	5379	Water/Sewer Supplies	14,000	14,000	14,000
9,487	4,849	8,000	5379.001	Line Repair Supplies	8,000	8,000	8,000
16,246	1,596	17,000	5379.002	Customer Service	17,000	17,000	17,000
29	-	4,500	5379.003	Pump Supplies	4,500	4,500	4,500
16,932	13,641	10,000	5379.004	Meter Parts	10,000	10,000	10,000
108	1,002	2,500	5379.005	Protective Equipment	2,500	2,500	2,500
1,000	-	-	5417	HR/Other Employee Expenses	-	-	-
18,557	15,334	10,000	5419	Other Professional Serv	10,000	10,000	10,000
12,699	6,467	15,000	5419.501	Testing/Lab	15,000	15,000	15,000
2,275	2,580	3,500	5419.707	Educ Outreach	3,500	3,500	3,500
7,442	10,413	10,000	5421	Telephone/Data	10,000	10,000	10,000
-	4	500	5422	Postage	500	500	500
20	-	-	5432	Meals	-	-	-
300	3,166	1,500	5445	Work Equipment	1,500	1,500	1,500
8,738	8,841	10,000	5446	Software Licenses	10,000	10,000	10,000
2,880	2,811	2,800	5451	Natural Gas	2,800	2,800	2,800
218,655	214,039	213,201	5453	Electricity	213,200	213,200	213,200
1,425	-	1,300	5454	Solid Waste Disposal	1,300	1,300	1,300
5,350	21,170	9,300	5471	Equipment Repair & Maint	9,300	9,300	9,300
8,104	1,650	2,000	5472	Buildings Repairs & Maint	2,000	2,000	2,000
8,673	14,663	5,000	5475	Vehicle Repair & Maint	5,000	5,000	5,000
30	-	-	5476	Laundry	-	-	-
41,717	77,091	200,000	5479	Other Repair & Maint	200,000	200,000	200,000
1,973	2,425	1,900	5491	Dues & Subscriptions	1,900	1,900	1,900
1,973	2,765	2,500	5492	Registrations/Training	2,500	2,500	2,500
300	441	1,500	5498	Permits/Fees	1,500	1,500	1,500
<b>482,382</b>	<b>488,380</b>	<b>632,201</b>	<b>Total - Materials &amp; Services</b>		<b>648,200</b>	<b>648,200</b>	<b>648,200</b>
<b>1,655,070</b>	<b>1,732,498</b>	<b>2,057,659</b>	<b>Division Total: 6411 - Water Supply</b>		<b>2,098,330</b>	<b>2,098,330</b>	<b>2,098,330</b>

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Division:</b>	<b>6421 - Water Meter Reading</b>			
3,012	3,495	5,000	5323	Fuel	5,000	5,000	5,000
2,625	2,746	2,100	5419	Other Professional Serv	2,100	2,100	2,100
18,104	16,949	20,000	5422	Postage	20,000	20,000	20,000
173	-	2,000	5471	Equipment Repair & Maint	2,000	2,000	2,000
9,639	9,563	11,000	5493	Printing/Binding	11,000	11,000	11,000
33,553	32,753	40,100	<b>Total - Materials &amp; Services</b>		40,100	40,100	40,100
33,553	32,753	40,100	<b>Division Total: 6421 - Water Meter Reading</b>		40,100	40,100	40,100
			<b>Division:</b>	<b>6499 - Water Administration</b>			
-	-	1,600	5329	Other Supplies	1,600	1,600	1,600
27,763	23,505	21,846	5409.140	Garage Services	21,850	21,850	21,850
13,871	7,672	13,000	5411.001	Engineering Support to General Fund	13,000	13,000	13,000
7,920	7,722	9,000	5414	Accounting/Auditing	9,000	9,000	9,000
7,765	6,534	15,000	5419	Other Professional Serv	15,000	15,000	15,000
37,675	40,070	43,686	5428	IT Support	50,500	50,500	50,500
10,056	10,624	10,934	5448	Internal Rent	11,160	11,160	11,160
164,655	159,045	172,935	5450	General Right of Way Charge	247,300	247,300	247,300
-	-	-	5454	Solid Waste Disposal	-	-	-
6,381	1,718	7,000	5460	Property Tax Expense	7,000	7,000	7,000
-	-	6,418	5461	Auto Insurance	6,280	6,280	6,280
-	-	20,840	5463	Property/Earthquake Insurance	20,010	20,010	20,010
29,658	40,065	39,982	5464	Workers' Comp	40,520	40,520	40,520
36,194	40,059	12,489	5465	General Liability Insur	14,650	14,650	14,650
3,640	6,085	5,531	5472	Buildings Repairs & Maint	5,530	5,530	5,530
2,000	2,000	2,000	5481	Utility Assistance Program	2,000	2,000	2,000
21,743	22,798	29,000	5500	Banking Fees & Charges	29,000	29,000	29,000
369,321	367,897	411,261	<b>Total - Materials &amp; Services</b>		494,400	494,400	494,400
313,591	313,591	325,789	5711	Principal, Series 2003 Water Due Dec 2016	343,130	343,130	343,130
206,864	206,864	215,573	5711	Principal, 2005 Oregon EDD, Due Dec 2016	224,650	224,650	224,650
206,864	206,863	215,573	5711	Principal, 2005 Safe Drinking Wtr, Due Dec 2016	224,650	224,650	224,650
242,854	242,854	229,998	5721	Interest, Series 2003 Water Due Dec 2016	216,310	216,310	216,310
92,962	92,962	84,253	5721	Interest, 2005 Oregon EDD, Due Dec 2016	75,180	75,180	75,180
92,962	92,962	84,253	5721	Interest, 2005 Safe Drinking Wtr, Due Dec 2016	75,180	75,180	75,180
1,156,098	1,156,096	1,155,439	<b>Total - Debt Service</b>		1,159,100	1,159,100	1,159,100
1,525,419	1,523,993	1,566,700	<b>Division Total: 6499 - Water Administration</b>		1,653,500	1,653,500	1,653,500
			<b>Division:</b>	<b>9711 - Operating Transfer Out</b>			
9,753	9,753	9,753	5811.568	Transfer to Info Services	-	-	-
10,000	10,000	10,000	5811.591	Transfer to Equipment Replace	20,000	20,000	20,000
-	-	-	5811.693	Transfer to Reserve for PERS	14,500	14,500	14,500
6,319	6,601	6,601	5841.376	Interfund Loan Transfer	-	-	-
6,319	6,601	6,601	5841.466	Interfund Loan Transfer	-	-	-
32,391	32,955	32,955	<b>Total - Transfers Out</b>		34,500	34,500	34,500
32,391	32,955	32,955	<b>Division Total: 9711 - Operating Transfer Out</b>		34,500	34,500	34,500
3,246,433	3,322,199	3,697,414	<b>Department Total: 611 - Water</b>		3,826,430	3,826,430	3,826,430



FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Department:</b> 901 - Ending Fund Balance			
			<b>Division:</b> 9971 - Equity			
-	-	125,451	5921 Contingency	131,650	131,650	131,650
-	-	1,425,625	5981.005 Reserve for Future Years	1,313,360	1,313,360	1,313,360
-	-	754,000	5981.007 Reserve for Debt Service	754,000	754,000	754,000
-	-	2,305,076	<b>Total - Contingencies and Unappropriated Balances</b>	2,199,010	2,199,010	2,199,010
-	-	2,305,076	<b>Division Total: 9971 - Equity</b>	2,199,010	2,199,010	2,199,010
-	-	2,305,076	<b>Department Total: 901 - Ending Fund Balance</b>	2,199,010	2,199,010	2,199,010
3,246,433	3,322,199	6,002,490	<b>Expenditures Total</b>	6,025,440	6,025,440	6,025,440
2,194,087	2,249,888	-	<b>Fund Net Total: 470 - Water Fund</b>	-	-	-



Centennial Well and National Way Water Treatment Plant

## Sewer Fund – 472

<b>Fund/Fund Number:</b>	<b>Sewer Fund – 472</b>
<b>Department/Department Number:</b>	<b>Sewer – 621</b>
<b>Division/Division Number:</b>	<b>Sewer – 6511, 6521, 6599, 6611</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

### Description of purpose/function

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 87 miles of sanitary sewer pipes and 59 miles of storm sewer pipes and 1,400 manholes, reduction of infiltration/inflow practices as required by Department of Environmental Quality (DEQ) and storm water activities.

### Description of department and number of personnel

There are 16.0 FTE within this department, including a Wastewater Treatment Plant Supervisor who is responsible for the overall operation of the WWTP, operation and maintenance personnel and clerical administrative support.

### Description of FY 2017-18 accomplishments

- Completed harvest on final two management units (MU) of poplar trees
- Ground preparation and replanting poplar trees in three MU during spring 2018
- Continued efforts on permit renewal and compliance document submittals
- Updated Sewer Use Ordinance approved by Council

### Description of FY 2018-19 proposed focus/goals

- Continue updating pretreatment documents; Enforcement Response Guide and, Local Limits
- Develop plans for poplar and biosolids expansion to the undeveloped WWTP property
- Evaluate ongoing maintenance related issues; digester cleaning, SCADA (Supervisory Control And Data Acquisition) replacement, and oxygen delivery axillary equipment

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Video inspect City sewer collection system, miles	9	15	15
High pressure clean City collection system, miles	14	16	18
Clean storm water system, lineal feet	25,000	43,500	50,000
Million gallons of wastewater treated daily	2.9	3.0	3.3
Lab tests performed weekly (or annually)	25 weekly	25 weekly	25 weekly

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Sewer Fund</b>						
Revenues						
5,869,126	6,840,998	7,889,407	Fund Balance	8,095,130	8,095,130	8,095,130
8,169,193	8,091,754	8,363,563	Charges for Goods and Services	8,341,000	8,341,000	8,341,000
39,985	106,933	87,550	Miscellaneous Revenue	182,000	182,000	182,000
<b>14,078,304</b>	<b>15,039,685</b>	<b>16,340,520</b>	<b>Revenues Total</b>	<b>16,618,130</b>	<b>16,618,130</b>	<b>16,618,130</b>
Expenditures						
1,597,277	1,622,426	1,937,975	Personnel Services	2,196,740	2,196,740	2,196,740
2,082,041	1,609,606	2,135,782	Materials & Services	2,312,150	2,312,150	2,312,150
-	-	95,000	Capital Outlay	-	-	-
3,380,063	3,533,813	3,889,563	Debt Service	4,244,620	4,244,620	4,244,620
177,925	225,313	1,179,456	Transfers Out	1,006,410	1,006,410	1,006,410
-	-	7,102,744	Contingencies and Reserve	6,858,210	6,858,210	6,858,210
<b>7,237,306</b>	<b>6,991,158</b>	<b>16,340,520</b>	<b>Expenditures Total</b>	<b>16,618,130</b>	<b>16,618,130</b>	<b>16,618,130</b>
6,840,998	8,048,527	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-
15.0	16.0	15.0	Full-Time Equivalent (FTE)	16.0	16.0	16.0



2018 Aerial view of Woodburn Wastewater Treatment Plant

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
Fund: 472 - Sewer Fund							
Department: 000 - Revenue							
Revenues							
5,869,126	6,840,998	7,889,407	3081	Beginning Fund Balance	8,095,130	8,095,130	8,095,130
5,869,126	6,840,998	7,889,407	<b>Total - Fund Balance</b>		8,095,130	8,095,130	8,095,130
70,551	72,185	70,000	3434.112	Late Fees	70,000	70,000	70,000
8,033,168	7,915,321	8,203,563	3435.101	Sewer System Revenue	8,181,000	8,181,000	8,181,000
65,434	104,157	90,000	3435.103	Septage Dumping	90,000	90,000	90,000
40	91	-	3435.111	Collections	-	-	-
8,169,193	8,091,754	8,363,563	<b>Total - Charges for Goods and Services</b>		8,341,000	8,341,000	8,341,000
38,865	79,719	85,550	3611	Interest from Investments	180,000	180,000	180,000
1,120	27,214	2,000	3699	Other Miscellaneous Income	2,000	2,000	2,000
39,985	106,933	87,550	<b>Total - Miscellaneous Revenue</b>		182,000	182,000	182,000
14,078,304	15,039,685	16,340,520	<b>Department Total: 000 - Revenue</b>		16,618,130	16,618,130	16,618,130
14,078,304	15,039,685	16,340,520	<b>Revenues Total</b>		16,618,130	16,618,130	16,618,130

## Revenue Sources and Other Discussion

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

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 166. A reserve for debt service \$2,892,724 must also be maintained in relation to the debt service.

The **Transfers Out** amount of \$1,006,410 includes:

- \$50,000 to the Equipment Replacement Fund
- \$90,000 to the Street Fund for street sweeping costs
- \$844,440 to Sewer Cap Const Fund for projects not fully funded by the bond proceeds. The bond requires Sewer Fund to contribute 11.0 percent of capital project costs, which include:
  - Pump Station Upgrades (CDSW1414) \$24,750
  - Mill Creek Pump Station Phase 1 (CDSW1413) \$22,000
  - WWTP Phase 2A Upgrades (CISW1052) \$132,000
  - Sanitary Sewer Collection System Piping replacement (CDSW1488) \$27,500
  - I-5 Pump Station upsizing (CDSW1547) \$53,190
- In addition, projects not funded by bond proceeds:
  - Santiam Lift Station Abandonment (CDSW1512) \$235,000
  - Digester – Brick Veneer Repair (CISW1544) \$50,000
  - Rainier Lift Station Force and Gravity sections (CESW1514) \$300,000
- \$21,970 to PERS Reserve Fund for annual transfer of 1.0 percent of budgeted personnel services costs

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 175.

## Budget Detail

FY 2015-16	FY 2016-17	FY 2017-18	Account Description		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Budget			Proposed	Approved	Adopted
<b>Fund: 472 - Sewer Fund</b>							
<b>Department: 621 - Sewer</b>							
<b>Division: 6511 - WWTP Operation</b>							
<u>Expenditures</u>							
850,045	894,453	999,836	5111	Regular Wages	1,168,630	1,168,630	1,168,630
8,794	10,980	12,485	5112	Part-Time Wages	6,610	6,610	6,610
10,711	13,051	29,948	5121	Overtime	26,860	26,860	26,860
421	396	483	5211	OR Workers' Benefit	530	530	530
63,253	66,758	79,660	5212	Social Security	92,310	92,310	92,310
185,519	195,356	240,313	5213	Med & Dent Ins	281,140	281,140	281,140
177,490	193,616	249,728	5214	Retirement	292,070	292,070	292,070
3,631	3,515	3,916	5215	Long Term Disability Ins	4,660	4,660	4,660
3,386	772	1,294	5216	Unemployment Insurance	5,250	5,250	5,250
1,541	1,308	1,580	5217	Life Insurance	2,150	2,150	2,150
<b>1,304,791</b>	<b>1,380,205</b>	<b>1,619,243</b>	<b>Total - Personnel Services</b>		<b>1,880,210</b>	<b>1,880,210</b>	<b>1,880,210</b>
-	-	1,000	5315	Computer Supplies	1,000	1,000	1,000
2,356	1,521	2,000	5319	Office Supplies	2,000	2,000	2,000
150	1,141	1,200	5322	Lubricants	1,200	1,200	1,200
9,161	11,644	14,000	5323	Fuel	14,000	14,000	14,000
973	1,175	4,000	5324	Clothing	4,000	4,000	4,000
5,979	3,393	7,000	5326	Safety/Medical	7,000	7,000	7,000
26,596	4,531	16,000	5327	Chemicals	16,000	16,000	16,000
12,252	14,408	18,000	5328	Lab Supplies	18,000	18,000	18,000
2,919	1,634	2,000	5329	Other Supplies	2,000	2,000	2,000
17,332	17,972	10,000	5335	Electrical Supplies	10,000	10,000	10,000
10,255	8,267	11,000	5336	HVAC	11,000	11,000	11,000
279	321	1,000	5338	Tools	1,000	1,000	1,000
350	-	2,000	5352	Protective Clothing	2,000	2,000	2,000
5,909	7,618	12,000	5384	Trees	12,000	12,000	12,000
-	-	5,000	5411	Engineering & Architect	5,000	5,000	5,000
23,547	27,315	36,000	5419	Other Professional Serv	36,000	36,000	36,000
13,924	13,452	16,000	5421	Telephone/Data	16,000	16,000	16,000
307	1,371	800	5422	Postage	800	800	800
2,325	2,388	5,000	5429	Other Communication Serv	5,000	5,000	5,000
52	51	-	5432	Meals	100	100	100
28	11	-	5433	Mileage	200	200	200
-	-	-	5439	Travel	500	500	500
1,130	2,495	2,000	5443	Office Equipment	2,000	2,000	2,000
2,063	2,166	6,000	5446	Software Licenses	6,000	6,000	6,000
44,110	44,655	30,000	5451	Natural Gas	30,000	30,000	30,000
348,757	346,439	336,000	5453	Electricity	336,000	336,000	336,000
7,186	-	9,500	5454	Solid Waste Disposal	9,500	9,500	9,500
80,891	124,200	87,000	5471	Equipment Repair & Maint	87,000	87,000	87,000
1,167	8,285	7,000	5472	Buildings Repairs & Maint	7,000	7,000	7,000
4,657	19,599	10,000	5475	Vehicle Repair & Maint	10,000	10,000	10,000
25,798	19,429	21,500	5476	Laundry	21,500	21,500	21,500
783	1,274	5,000	5477	Instrumentation & Calibra	5,000	5,000	5,000
578,240	123,029	505,000	5479	Other Repair & Maint	550,000	550,000	550,000
4,647	4,378	5,000	5492	Registrations/Training	5,000	5,000	5,000
-	812	-	5493	Printing/Binding	-	-	-
21,009	22,069	26,000	5498	Permits/Fees	26,000	26,000	26,000
<b>1,255,132</b>	<b>837,043</b>	<b>1,214,000</b>	<b>Total - Materials &amp; Services</b>		<b>1,259,800</b>	<b>1,259,800</b>	<b>1,259,800</b>
-	-	25,000	5648	Systems/Control Equip	-	-	-
-	-	25,000	<b>Total - Capital Outlay</b>		-	-	-
<b>2,559,923</b>	<b>2,217,248</b>	<b>2,858,243</b>	<b>Division Total: 6511 - WWTP Operations</b>		<b>3,140,010</b>	<b>3,140,010</b>	<b>3,140,010</b>

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 472 - Sewer Fund</b>						
<b>Department: 621 - Sewer</b>						
<b>Division: 6599 - Sewer Administration</b>						
<u>Expenditures</u>						
25,290	22,621	27,086	5409.140 Garage Services	27,090	27,090	27,090
48,240	13,553	31,000	5411.001 Engineering Support to General Fund	31,000	31,000	31,000
7,920	7,722	9,000	5414 Accounting/Auditing	9,000	9,000	9,000
2,850	5,246	3,500	5419 Other Professional Serv	3,500	3,500	3,500
14,123	12,105	9,400	5419.003 US Gauging Station Fees	9,400	9,400	9,400
14,839	12,887	20,000	5422 Postage	20,000	20,000	20,000
54,800	53,473	54,678	5428 IT Support	59,600	59,600	59,600
18,641	19,693	20,268	5448 Internal Rent	20,690	20,690	20,690
8,574	8,574	9,000	5449 Other Leases	9,000	9,000	9,000
380,847	395,760	410,178	5450 General Right of Way Charge	528,400	528,400	528,400
-	-	8,590	5461 Auto Insurance	8,940	8,940	8,940
-	-	33,124	5463 Property/Earthquake Insurance	32,850	32,850	32,850
49,648	63,145	65,902	5464 Workers' Comp	62,900	62,900	62,900
51,751	58,416	19,254	5465 General Liability Insur	18,640	18,640	18,640
-	297	400	5472 Buildings Repairs & Maint	400	400	400
3,000	3,000	3,000	5481 Utility Assistance Program	3,000	3,000	3,000
9,429	8,542	10,000	5493 Printing/Binding	10,000	10,000	10,000
23,302	24,389	29,000	5500 Banking Fees & Charges	29,000	29,000	29,000
713,254	709,423	763,380	<b>Total - Materials &amp; Services</b>	883,410	883,410	883,410
2,363,686	2,715,000	3,165,000	5711 Bond Principal, Rev Series 2011A, Due Feb 2017	3,615,000	3,615,000	3,615,000
115,000	-	-	5711 Bond Principal, Rev Series 2011B, Due Feb 2017	-	-	-
445,031	409,406	362,282	5721 Bond Interest, Rev Series 2011A, Due Aug 2016	314,810	314,810	314,810
456,346	409,407	362,281	5721 Bond Interest, Rev Series 2011A, Due Feb 2017	314,810	314,810	314,810
3,380,063	3,533,813	3,889,563	<b>Total - Debt Service</b>	4,244,620	4,244,620	4,244,620
4,093,317	4,243,236	4,652,943	<b>Division Total: 6599 - Sewer Administration</b>	5,128,030	5,128,030	5,128,030
<b>Division: 9711 - Operating Transfer Out</b>						
90,000	90,000	90,000	5811.140 Transfer to Street	90,000	90,000	90,000
31,783	78,607	1,032,750	5811.465 Transfer to Sewer Cap Const	844,440	844,440	844,440
13,504	13,504	13,504	5811.568 Transfer to Info Services	-	-	-
30,000	30,000	30,000	5811.591 Transfer to Equipment Replace	50,000	50,000	50,000
-	-	-	5811.693 Transfer to Reserve for PERS	21,970	21,970	21,970
6,319	6,601	6,601	5841.376 Interfund Loan Transfer	-	-	-
6,319	6,601	6,601	5841.466 Interfund Loan Transfer	-	-	-
177,925	225,313	1,179,456	<b>Total - Transfers Out</b>	1,006,410	1,006,410	1,006,410
6,831,165	6,685,797	8,690,642	<b>Department Total: 621 - Sewer</b>	9,274,450	9,274,450	9,274,450



FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 472 - Sewer Fund</b>							
<b>Department: 631 - Maintenance</b>							
<b>Division: 6521 - Sewer Line Maint</b>							
<u>Expenditures</u>							
103,921	89,040	114,712	5111	Regular Wages	116,980	116,980	116,980
1,648	2,622	-	5121	Overtime	-	-	-
55	52	67	5211	OR Workers' Benefit	50	50	50
7,713	6,694	8,778	5212	Social Security	8,940	8,940	8,940
24,796	18,559	27,392	5213	Med & Dent Ins	28,830	28,830	28,830
18,517	14,075	20,653	5214	Retirement	21,050	21,050	21,050
371	367	448	5215	Long Term Disability Ins	430	430	430
413	83	284	5216	Unemployment Insurance	590	590	590
159	137	188	5217	Life Insurance	200	200	200
157,593	131,629	172,522	<b>Total - Personnel Services</b>		177,070	177,070	177,070
115	210	400	5319	Office Supplies	400	400	400
-	-	300	5321	Cleaning Supplies	300	300	300
1,323	800	10,000	5323	Fuel	10,000	10,000	10,000
256	-	1,000	5324	Clothing	1,000	1,000	1,000
565	632	2,000	5326	Safety/Medical	2,000	2,000	2,000
2,975	4,721	5,250	5329	Other Supplies	5,250	5,250	5,250
724	609	800	5338	Tools	800	800	800
483	500	1,900	5352	Protective Clothing	1,900	1,900	1,900
31,198	14,184	20,000	5409.140	Garage Services	20,000	20,000	20,000
407	361	900	5419	Other Professional Serv	900	900	900
653	574	1,800	5421	Telephone/Data	1,800	1,800	1,800
238	-	500	5445	Work Equipment	500	500	500
5,925	6,131	9,200	5446	Software Licenses	9,200	9,200	9,200
6,877	5,021	8,700	5471	Equipment Repair & Maint	8,700	8,700	8,700
7,549	3,541	2,500	5475	Vehicle Repair & Maint	2,500	2,500	2,500
1,273	1,546	3,000	5476	Laundry	3,000	3,000	3,000
28,428	1,055	50,000	5479	Other Repair & Maint	50,000	50,000	50,000
957	972	1,500	5492	Registrations/Training	1,500	1,500	1,500
89,946	40,857	119,750	<b>Total - Materials &amp; Services</b>		119,750	119,750	119,750
-	-	50,000	5649	Other Equipment	-	-	-
-	-	50,000	<b>Total - Capital Outlay</b>		-	-	-
247,539	172,486	342,272	<b>Division Total: 6521 - Sewer Line Maint</b>		296,820	296,820	296,820
247,539	172,486	342,272	<b>Department Total: 631 - Maintenance</b>		296,820	296,820	296,820

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 472 - Sewer Fund</b>							
<b>Department: 641 - Surface Water/Collections</b>							
<b>Division: 6611 - Surface Water Collection</b>							
<u>Expenditures</u>							
87,519	71,529	92,227	5111	Regular Wages	87,140	87,140	87,140
911	1,097	-	5121	Overtime	-	-	-
46	40	57	5211	OR Workers' Benefit	40	40	40
6,328	5,125	6,981	5212	Social Security	6,670	6,670	6,670
22,608	19,506	28,140	5213	Med & Dent Ins	28,810	28,810	28,810
16,678	12,829	18,025	5214	Retirement	15,870	15,870	15,870
318	293	362	5215	Long Term Disability Ins	330	330	330
347	64	262	5216	Unemployment Insurance	440	440	440
138	109	156	5217	Life Insurance	160	160	160
134,893	110,592	146,210	<b>Total - Personnel Services</b>		139,460	139,460	139,460
524	-	-	5319	Office Supplies	-	-	-
-	-	4,000	5323	Fuel	4,000	4,000	4,000
1,370	-	1,200	5326	Safety/Medical	1,200	1,200	1,200
3,396	1,405	2,500	5329	Other Supplies	2,500	2,500	2,500
212	441	500	5338	Tools	500	500	500
-	-	1,500	5352	Protective Clothing	1,500	1,500	1,500
420	364	1,200	5419	Other Professional Serv	1,200	1,200	1,200
560	574	1,500	5421	Telephone/Data	1,500	1,500	1,500
13,700	16,859	18,366	5428	IT Support	28,900	28,900	28,900
-	-	600	5454	Solid Waste Disposal	600	600	600
2,579	1,000	3,000	5471	Equipment Repair & Maint	3,000	3,000	3,000
14	1,225	1,786	5475	Vehicle Repair & Maint	1,790	1,790	1,790
705	-	1,000	5476	Laundry	1,000	1,000	1,000
229	416	1,500	5492	Registrations/Training	1,500	1,500	1,500
23,709	22,284	38,652	<b>Total - Materials &amp; Services</b>		49,190	49,190	49,190
-	-	20,000	5649	Other Equipment	-	-	-
-	-	20,000	<b>Total - Capital Outlay</b>		-	-	-
158,602	132,876	204,862	<b>Division Total: 6611 - Surface Water Collection</b>		188,650	188,650	188,650
158,602	132,876	204,862	<b>Department Total: 641 - Surface Water/Collections</b>		188,650	188,650	188,650
<b>Department: 901 - Ending Fund Balance</b>							
<b>Division: 9971 - Equity</b>							
-	-	208,438	5921	Contingency	225,500	225,500	225,500
-	-	4,001,582	5981.005	Reserve for Future Years	3,739,980	3,739,980	3,739,980
-	-	2,892,724	5981.007	Reserve for Debt Service	2,892,730	2,892,730	2,892,730
-	-	7,102,744	<b>Total - Contingencies and Unappropriated Balances</b>		6,858,210	6,858,210	6,858,210
-	-	7,102,744	<b>Division Total: 9971 - Equity</b>		6,858,210	6,858,210	6,858,210
-	-	7,102,744	<b>Department Total: 901 - Ending Fund Balance</b>		6,858,210	6,858,210	6,858,210
7,237,306	6,991,159	16,340,520	<b>Expenditures Total</b>		16,618,130	16,618,130	16,618,130
6,840,998	8,048,526	-	<b>Fund Net</b>	<b>Total: 472 Sewer Fund</b>	-	-	-



# Capital Construction Funds

---

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

## General Cap Const Fund – 358

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

**Purpose of Fund**

The General Cap Const Fund is a construction fund for general capital projects, for which no dedicated funding source exists. It primarily supports capital improvement projects for the General Fund supported facilities. No personnel costs are associated with this fund.

Capital Repairs in General Cap Construction Fund (358): After multiple years of deferred maintenance, City Hall is in critical need of a new roof and HVAC system, along with remodeling due to water damage from a roof leak to walls and carpet throughout the building. The initial estimate to complete the majority of the needed remodeling is \$2.8 million, to be funded through a \$1.2 million General Fund transfer from one-time savings, and a \$1.6 million loan to be repaid over a four-year period, with debt service payments beginning in FY 2019-20.

Additionally there are three priority police capital projects in FY 2018-19 which are funded through prior year vacancy savings. The radio system \$125,000, HVAC repair/replacement \$22,000 (net of energy rebate) and \$40,000 for the equipping of an Emergency Operation Center located in the Police facility. A transfer of \$187,000 from the General Fund to the General Cap Construction Fund is shown in this FY 2018-19 budget.

**Description of FY 2017-18 projects**

- City Hall Roof repaired
- Pool heater replacement was done
- Purchase of property on Oak Street for future Community Center Project (to be reimbursed by a State grant awarded in 2017)
- Centennial Splash Pad was completed

**Description of FY 2018-19 projects**

Project Name	Project Number	Amount	First Year Budgeted
Police Radio	CEGF1554	\$125,000	FY 2018-19
Police HVAC project	CBGF1555	\$22,000	FY 2018-19
Emergency Operations Center	CBGF1553	\$40,000	FY 2018-19
City Hall building remodel	CBGF1556	\$2,800,000	FY 2018-19

See Capital Construction Projects beginning on page 176 for information on all budgeted capital projects.

## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
			<b>Fund:</b> 358 - General Cap Const Fund				
			<b>Department:</b> 000 - Revenue				
			<u>Revenues</u>				
-	-	-	3081	Beginning Fund Balance	-	-	-
-	-	-	<b>Total - Fund Balance</b>		-	-	-
61,371	130,588	-	3341	State Grants	-	-	-
61,371	130,588	-	<b>Total - Intergovernmental</b>		-	-	-
-	-	-	3611	Interest from Investments	-	-	-
21,000	-	-	3679	Donations-Other	-	-	-
17,569	-	-	3699	Other Miscellaneous Income	-	-	-
38,569	-	-	<b>Total - Miscellaneous Revenue</b>		-	-	-
-	-	-	3918	Loan Proceeds	1,600,000	1,600,000	1,600,000
-	-	-	<b>Total - Other Financing Sources</b>		1,600,000	1,600,000	1,600,000
12,594	-	750,000	3971.001	Transfer From General Fund	1,387,000	1,387,000	1,387,000
-	69,690	30,000	3971.364	Transfer From Parks SDC	-	-	-
3,040	-	-	3971.691	Transfer from Museum Endowment	-	-	-
15,634	69,690	780,000	<b>Total - Transfers In</b>		1,387,000	1,387,000	1,387,000
115,574	200,278	780,000	<b>Revenues Total</b>		2,987,000	2,987,000	2,987,000
			<b>Department:</b> 121 - Administration				
			<b>Division:</b> 9531 - Construction				
			<u>Expenditures</u>				
43,460	-	750,000	5629	Buildings	2,987,000	2,987,000	2,987,000
72,114	200,278	30,000	5637	Parks	-	-	-
115,574	200,278	780,000	<b>Total - Capital Outlay</b>		2,987,000	2,987,000	2,987,000
115,574	200,278	780,000	<b>Expenditures Total</b>		2,987,000	2,987,000	2,987,000
-	-	-	<b>Fund Net Total: 358 - General Cap Const Fund</b>		-	-	-

## Revenue Sources and Other Discussion

As this is a capital construction fund, dedicated to project tracking, this fund does not have an independent revenue source. Revenues for this fund are project specific, as funding allows.

## Street & Storm Cap Const Fund – 363

**Fund/Fund Number:** Street & Storm Cap Const Fund – 363  
**Department/Department Number:** Maintenance – 631  
**Division/Division Number:** Construction – 9531  
**Department Director:** Eric Liljequist

### Purpose of fund

The purpose of this fund is for tracking street capital improvement projects, including sidewalks or storm capital improvement projects. No personnel service costs associated with this fund.

### Description of FY 2017-18 projects

- Completed ADA intersection improvements at various locations around the city.

### Description of FY 2018-19 projects

Project Name	Project Number	Amount	First Year Budgeted
West Hayes Street Improvement – Settlemer to Cascade	CIST1486	\$3,000,000	FY 2016-17
Safety Sidewalk & ADA Construction	CIST1165	\$25,000	FY 2018-19
Hardcastle Avenue/Railroad Crossing Improvement	CIST1443	\$1,100,000	FY 2015-16
Fourth Street Storm rehabilitation	CDST1471	\$200,000	FY 2017-18
Aquatic Center Storm improvement	CDST1549	\$78,800	FY 2018-19

See Capital Construction Projects beginning on page 176 for more information on all budgeted capital projects.

## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 363 - Street & Storm Cap Const Fund							
<b>Department:</b> 000 - Revenue							
<u>Revenues</u>							
65,438	12,204	-	3081	Beginning Fund Balance	-	-	-
65,438	12,204	-	<b>Total - Fund Balance</b>		-	-	-
-	-	500,000	3333.001	DoT Fund Exchange	500,000	500,000	500,000
-	-	500,000	<b>Total - Intergovernmental</b>		500,000	500,000	500,000
343	(46)	-	3611	Interest from Investments	-	-	-
343	(46)	-	<b>Total - Miscellaneous Revenue</b>		-	-	-
-	66,721	1,780,000	3971.14	Transfer From Street	1,563,800	1,563,800	1,563,800
-	-	2,200,000	3971.376	Transfer From Street SDC	2,200,000	2,200,000	2,200,000
-	-	140,000	3971.377	Transfer From Storm SDC	140,000	140,000	140,000
-	66,721	4,120,000	<b>Total - Transfers In</b>		3,903,800	3,903,800	3,903,800
65,781	78,879	4,620,000	<b>Revenues Total</b>		4,403,800	4,403,800	4,403,800
<b>Department:</b> 631 - Maintenance							
<b>Division:</b> 9531 - Construction							
<u>Expenditures</u>							
27,895	72,549	4,360,000	5631	Streets/Alleys/Sidewalks	4,125,000	4,125,000	4,125,000
25,682	6,334	260,000	5636	Storm Drains	278,800	278,800	278,800
53,577	78,883	4,620,000	<b>Total - Capital Outlay</b>		4,403,800	4,403,800	4,403,800
<b>Department:</b> 901 - Ending Fund Balance							
<b>Division:</b> 9971 - Equity							
-	-	-	5921	Contingency	-	-	-
-	-	-	<b>Total - Contingencies and Unappropriated Balances</b>		-	-	-
53,577	78,883	4,620,000	<b>Expenditures Total</b>		4,403,800	4,403,800	4,403,800
12,204	(4)	-	<b>Fund Net Total: 363 - Street &amp; Storm Cap Const Fund</b>		-	-	-

## 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 from the ODOT Fund Exchange program in the amount of \$500,000 is for West Hayes Street improvement.

**Transfers In** of \$3,903,800 represents funding for Capital Outlay projects:

- Transfer from Street SDC Fund 376 of \$2,200,000 is for West Hayes Improvement (CIST1486 and Hardcastle/Railroad crossing realignment (CIST1443)
- Transfer of \$140,000 for Fourth Street Storm project (CDST1471) and West Hayes Street improvement (CIST1486)
- Transfer from Street Fund 140 of \$1,563,800 is to cover the balance of the total Capital Outlay.

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 175.

## Sewer Cap Const Fund – 465

<b>Fund/Fund Number:</b>	<b>Sewer Cap Const Fund — 465</b>
<b>Department/Department Number:</b>	<b>Sewer – 621</b>
<b>Division/Division Number:</b>	<b>Construction – 9531</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

### 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 associated with this fund. This fund hold the remaining proceeds of the 2011 Sewer bonds.

### Description of FY 2017-18 projects

- Mill Creek Pump Station – Pump replacement

### Description of FY 2018-19 projects

Project Name	Project Number	Amount	First Year Budgeted
Pump Station Upgrades	CDSW1414	\$225,000	FY 2013-14
Mill Creek Pump Station – Phase 1	CDSW1413	\$200,000	FY 2013-14
WWTP Phase 2A Upgrades	CISW1052	\$1,200,000	FY 2011-12
Sanitary Sewer collection system piping replacement	CDSW1488	\$250,000	FY 2018-19
Digester – Brick Veneer repair	CISW1544	\$50,000	FY 2018-19
Rainier Lift Station - Force & Gravity Sections	CESW1514	\$300,000	FY 2018-19
South Brown Street Pump Stations	CDSW1513	\$80,000	FY 2018-19
I-5 Pump Station upsizing	CDSW1547	\$1,307,000	FY 2018-19

See Capital Construction Projects beginning on page 176 for information on all budgeted capital projects.

In 2007, the City entered a Mutual Order Agreement (MAO) with the Department of Environmental Quality (DEQ) which established an implementation framework, interim effluent limitations and schedule for completing improvements to wastewater facility for compliance with wintertime ammonia limits and temperature total maximum daily load (TMDL). The temperature TMDL per the MAO was to be based on the findings of a separate water quality analysis that was currently being conducted by DEQ for the Molalla-Pudding River sub basin.

The Molalla-Pudding River sub basin TMDL was issued by DEQ December 2008 and was subsequently approved by the U.S. Environmental Protection Agency (EPA). An evaluations report was submitted to DEQ in April 2009, which provided the framework, implementation schedule and identified the required improvements needed to meet compliance with the established limits.

To fund the needed future wastewater treatment plant compliance upgrades the City sold Wastewater Revenue and Refunding Bonds in November 2011. Based on the evaluation report approved by DEQ, final design plans were prepared and submitted to DEQ January 2012 to meet the compliance deadline of the MAO. In August 2013, EPA provided notice to DEQ, disapproving of Oregon Water Quality Standards, Natural Conditions Criteria for Temperature and Statewide Narrative Conditions Criteria in general. Pudding River TMDL for temperature was established in 2008 using natural criteria and could no longer be used for permitting.

Staff has been working with DEQ to update the current MAO to reflect the changes, limits and timeline that have been influenced by the court’s decision, but until a water quality standard is established for the Pudding River, the City’s National Pollutant Discharge Elimination System (NPDES) permit will not be renewed, nor can the City move forward with upgrades at the WWTP as related to temperature compliance. Currently an outcome and timeline for DEQ in resolving temperature limits for water bodies that cannot meet numeric criteria is not known. Though the City has issued approximately \$43.0 million in bonds for the project, many portions of the project are stalled until a decision is made. This brings uncertainty for the Sewer Cap Const Fund and the Sewer Fund because projects costs will be more than estimated due to the multi-year delay.

## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 465 - Sewer Cap Const Fund</b>							
<b>Department: 000 - Revenue</b>							
<b>Revenues</b>							
12,616,103	12,437,585	12,085,886	3081	Beginning Fund Balance	11,673,120	11,673,120	11,673,120
12,616,103	12,437,585	12,085,886	<b>Total - Fund Balance</b>		11,673,120	11,673,120	11,673,120
79,424	133,907	167,780	3611	Interest from Investments	269,660	269,660	269,660
79,424	133,907	167,780	<b>Total - Miscellaneous Revenue</b>		269,660	269,660	269,660
31,783	78,607	1,032,750	3971.472	Transfer From Sewer	844,440	844,440	844,440
-	-	500,000	3971.475	Transfer From Sewer SDC	903,410	903,410	903,410
31,783	78,607	1,532,750	<b>Total - Transfers In</b>		1,747,850	1,747,850	1,747,850
12,727,310	12,650,099	13,786,416	<b>Revenues Total</b>		13,690,630	13,690,630	13,690,630
<b>Department: 621 - Sewer</b>							
<b>Division: 9531 - Construction</b>							
<b>Expenditures</b>							
785	-	-	5509	Misc. Expense	-	-	-
785	-	-	<b>Total - Materials &amp; Services</b>		-	-	-
288,940	372,803	5,060,000	5635	Sewer	3,847,000	3,847,000	3,847,000
288,940	372,803	5,060,000	<b>Total - Capital Outlay</b>		3,847,000	3,847,000	3,847,000
-	-	8,726,416	5981.005	Reserve for Future Years	9,843,630	9,843,630	9,843,630
-	-	8,726,416	<b>Total - Contingencies and Unappropriated Balances</b>		9,843,630	9,843,630	9,843,630
289,725	372,803	13,786,416	<b>Expenditures Total</b>		13,690,630	13,690,630	13,690,630
12,437,585	12,277,296	-	<b>Fund Net</b>	<b>Total: 465 - Sewer Cap Const Fund</b>	-	-	-

## Revenue Sources and Other Discussion

The Transfers In of \$1,747,850 is for projects not fully funded by sewer bond proceeds held in this fund:

- Transfer of \$903,410 from the Sewer SDC Fund for South Brown Street Pump Station and I-5 Pump Station upsizing
- Transfer of \$844,440 from the Sewer Fund for sewer improvements not fully funded by the bond proceeds

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 175.

## Water Cap Const Fund – 466

<b>Fund/Fund Number:</b>	<b>Water Cap Const Fund — 465</b>
<b>Department/Department Number:</b>	<b>Water – 611</b>
<b>Division/Division Number:</b>	<b>Construction – 9531</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

**Purpose of fund**

The purpose of this fund is for major capital improvements to the City’s water treatment plants and drinking water distribution system. No personnel costs associated with this fund.

**Description of FY 2017-18 projects**

- Continue to replace old meters with Automatic Read Meters

**Description of FY 2018-19 projects**

Project Name	Project Number	Amount	First Year Budgeted
Hwy 214: Astor Way to 1210 Newberg Hwy. waterline loop	CDWA1518	\$190,000	FY 2017-18
Water Master Plan & Rate Study	EAWA1205	\$30,000	FY 2018-19
Well Rehabilitation	CDWA1550	\$30,000	FY 2018-19
Water Rights Implementation	AAWA1442	\$40,000	FY 2018-19
Fire flow improvements	CDWA1551	\$336,800	FY 2018-19
Repaint Elevated Storage	CIWA1545	\$400,000	FY 2018-19
Parr Road Treatment Plant – New Well & raw waterline	CDWA1546	\$1,590,250	FY 2018-19
Rehab Capacity Improvements – existing distribution system	CDWA1552	\$210,000	FY 2018-19

See Capital Construction Projects beginning on page 176 for information on all budgeted capital projects.



## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 466 Water Cap Const Fund <b>Department:</b> 000 - Revenue <b>Revenues</b>							
2,424,383	2,036,017	1,883,561	3081	Beginning Fund Balance	1,880,730	1,880,730	1,880,730
2,424,383	2,036,017	1,883,561	<b>Total - Fund Balance</b>		1,880,730	1,880,730	1,880,730
14,723	21,640	27,630	3611	Interest from Investments	43,820	43,820	43,820
14,723	21,640	27,630	<b>Total - Miscellaneous Revenue</b>		43,820	43,820	43,820
-	-	90,000	3971.474	Transfer from Water SDC	902,500	902,500	902,500
40,874	39,544	39,544	3972	Interfund Loan Transfer	-	-	-
40,874	39,544	129,544	<b>Total - Transfers In</b>		902,500	902,500	902,500
2,479,980	2,097,201	2,040,735	<b>Revenue Totals</b>		2,827,050	2,827,050	2,827,050
<b>Department:</b> 611 - Water <b>Division:</b> 9531 - Construction <b>Expenditures</b>							
718	-	-	5509	Misc. Expense	-	-	-
718	-	-	<b>Total - Materials &amp; Services</b>		-	-	-
443,245	236,920	280,000	5634	Water - Capital	2,827,050	2,827,050	2,827,050
443,245	236,920	280,000	<b>Total - Capital Outlay</b>		2,827,050	2,827,050	2,827,050
-	-	1,760,735	5981.005	Reserve for Future Years	-	-	-
-	-	1,760,735	<b>Total - Contingencies and Unappropriated Balances</b>		-	-	-
443,963	236,920	2,040,735	<b>Expenditures Total</b>		2,827,050	2,827,050	2,827,050
2,036,017	1,860,281	-	<b>Fund Net</b>	<b>Total: 466 - Water Cap Const Fund</b>	-	-	-

## 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 \$902,500 from Water SDC Fund is for capacity improvements for Parr Road Treatment plant and rehab capacity improvements in the existing distribution system.

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 175.



## Special Revenue Funds

---

- ❖ Building Inspection Fund
- ❖ Asset Forfeiture
- ❖ Housing Rehabilitation Fund
- ❖ Special Assessment Fund
- ❖ Parks SDC Fund
- ❖ Street SDC Fund
- ❖ Storm SDC Fund
- ❖ Water SDC Fund
- ❖ Sewer SDC Fund
- ❖ PERS Reserve Fund

## Building Inspection Fund – 123

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

### Description of purpose/functions

The Building division provides coordination and direction of the permitting, inspection and plan review services to the community. This includes, but is not limited to, directing; monitoring and controlling an effective permitting, plan review and inspection systems, calculating permit fees, plan review fees and preparing monthly/quarterly reports for the state of Oregon and the City.

### Description of department and number of personnel

The division consists of a full-time Building Official, two full-time Plans Examiner/Inspectors, 0.3 FTE Building Inspector and 0.5 FTE Plans Examiner.

### Description of FY 2017-18 accomplishments

- Maintain an inspection and plan review division while meeting customer’s expectations
- Provide training for staff in the commercial and residential construction codes for the state of Oregon

### Description of FY 2018-19 proposed focus/goals

- Maintain an inspection and plan review division while meeting customer’s expectations
- Provide training for staff in the new residential and commercial construction codes for the State of Oregon

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Residential plan review projects	60	100	150
Commercial plan review projects	111	80	95
Mechanical plan review projects	61	50	75
Total number of permits	468	450	525
New single-family homes	2	44	111

## Budget Summary

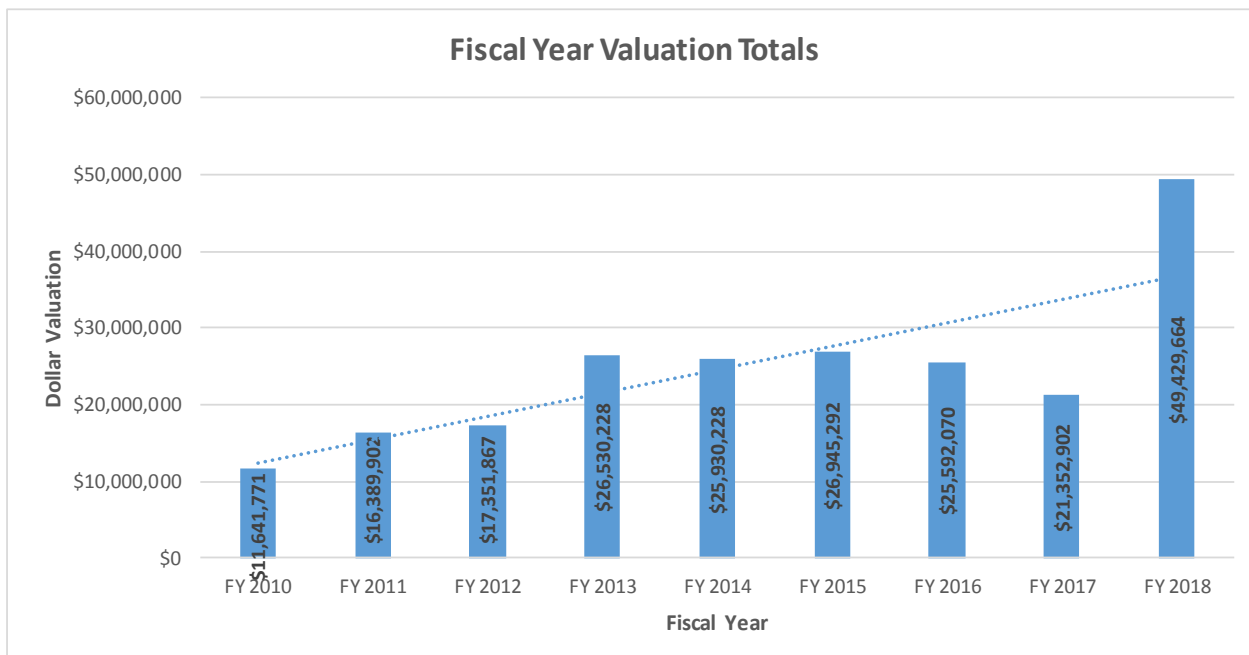
FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Building Inspection Fund</b>						
Revenues						
464,903	538,587	538,587	Fund Balance	908,100	908,100	908,100
422,985	458,741	653,726	Licenses and Permits	781,590	781,590	781,590
138,253	44,185	654,364	Intergovernmental	730,940	730,940	730,940
24,944	16,445	10,880	Miscellaneous Revenue	16,370	16,370	16,370
1,051,085	1,057,958	1,857,557	<b>Revenues Total</b>	2,437,000	2,437,000	2,437,000
Expenditures						
329,171	363,430	526,393	Personnel Services	600,710	600,710	600,710
180,326	92,426	738,496	Materials & Services	817,830	817,830	817,830
-	-	-	Capital Outlay	25,000	25,000	25,000
3,001	3,001	3,001	Transfers Out	6,010	6,010	6,010
-	-	589,667	Contingencies and Reserve	987,450	987,450	987,450
512,498	458,857	1,857,557	<b>Expenditures Total</b>	2,437,000	2,437,000	2,437,000
538,587	599,101	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-
3.5	3.8	3.8	Full-Time Equivalent (FTE)	3.8	3.8	3.8

## Revenue Sources and Other Discussion

The **Licenses and Permits** category of revenue, with 50.0 percent of the revenue, contains amounts for the various building permits issued within the City of Woodburn, including building and mechanical permits, plan check fees, fire check fees, county excise taxes and other miscellaneous fees.

This fund carries a relatively large fund balance to protect against year-to-year volatility in building activity.

**Transfers Out** of \$6,010 to PERS Reserve Fund for annual transfer of 1.0 percent of budgeted personnel services cost.



## Budget Detail

FY 2015-16 FY 2015-16	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 123 - Building Inspection Fund						
<b>Department:</b> 000 - Revenue						
<u>Revenues</u>						
464,903	538,587	538,587	3081 Beginning Fund Balance	908,100	908,100	908,100
464,903	538,587	538,587	<b>Total - Fund Balance</b>	908,100	908,100	908,100
155,146	156,574	240,838	3221.101 Building Permits	295,880	295,880	295,880
46,538	39,608	28,800	3221.102 Mechanical Permits	28,800	28,800	28,800
142,274	151,990	232,134	3221.105 Plan Check Fees	282,700	282,700	282,700
58,354	91,544	121,731	3221.106 Fire Check Fees	141,940	141,940	141,940
15,928	18,178	14,400	3221.109 Plan Check--Mechanical	14,400	14,400	14,400
4,745	847	15,823	3221.110 CET Administrative Fee	17,870	17,870	17,870
-	-	-	3891.359 CET Suspend	-	-	-
422,985	458,741	653,726	<b>Total - Licenses and Permits</b>	781,590	781,590	<b>781,590</b>
113,877	20,331	593,364	3891 Construction Excise Tax	669,940	669,940	669,940
24,226	23,764	60,000	3891.159 State Surcharge	60,000	60,000	60,000
150	90	1,000	3891.259 State Manufactured Home Fee	1,000	1,000	1,000
138,253	44,185	654,364	<b>Total - Intergovernmental</b>	730,940	730,940	<b>730,940</b>
3,460	5,779	7,880	3611 Interest from Investments	13,370	13,370	13,370
21,484	10,666	3,000	3699 Other Miscellaneous Income	3,000	3,000	3,000
24,944	16,445	10,880	<b>Total - Miscellaneous Revenue</b>	16,370	16,370	<b>16,370</b>
1,051,085	1,057,958	1,857,557	<b>Revenues Total</b>	2,437,000	2,437,000	2,437,000

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 123 - Building Inspection Fund <b>Department:</b> 521 - Building <b>Division:</b> 2241 - Building Inspection <u>Expenditures</u>							
227,909	248,800	303,632	5111	Regular Wages	350,300	350,300	350,300
-	610	61,167	5112	Part-Time Wages	58,810	58,810	58,810
2,957	520	-	5121	Overtime	-	-	-
70	70	139	5211	OR Workers' Benefit	140	140	140
17,393	18,754	28,218	5212	Social Security	31,770	31,770	31,770
27,135	36,890	57,112	5213	Med & Dent Ins	71,490	71,490	71,490
51,483	56,205	73,396	5214	Retirement	84,080	84,080	84,080
934	1,002	1,369	5215	Long Term Disability Ins	1,460	1,460	1,460
897	209	859	5216	Unemployment Insurance	2,050	2,050	2,050
393	370	501	5217	Life Insurance	610	610	610
<b>329,171</b>	<b>363,430</b>	<b>526,393</b>	<b>Total - Personnel Services</b>		<b>600,710</b>	<b>600,710</b>	<b>600,710</b>
4,999	7,958	11,000	5319	Office Supplies	10,000	10,000	10,000
243	533	750	5323	Fuel	1,000	1,000	1,000
978	79	1,700	5409.140	Garage Services	2,300	2,300	2,300
185	216	16,000	5419	Other Professional Serv	16,000	16,000	16,000
578	611	700	5421	Telephone/Data	700	700	700
-	-	55	5422	Postage	60	60	60
13,700	13,263	14,469	5428	IS Support	16,800	16,800	16,800
1,003	954	1,690	5439	Travel	1,700	1,700	1,700
7,320	7,636	7,363	5448	Internal Rent	7,440	7,440	7,440
-	-	1,033	5461	Auto Insurance	550	550	550
5,204	7,804	9,020	5464	Workers' Comp	9,650	9,650	9,650
4,184	5,390	4,720	5465	General Liability Insur	5,380	5,380	5,380
497	238	1,050	5475	Vehicle Repair & Maint	1,050	1,050	1,050
-	-	10,000	5490	Refunds	9,610	9,610	9,610
845	985	950	5491	Dues & Subscriptions	1,100	1,100	1,100
2,220	2,560	3,382	5492	Registrations/Training	3,400	3,400	3,400
150	90	500	5498.259	St Mfg Fee	500	500	500
24,213	23,753	60,000	5498.359	State Surc	60,000	60,000	60,000
113,877	20,331	593,364	5498.459	Construction Excise Tax	669,940	669,940	669,940
130	25	750	5729	Interest for CET	650	650	650
<b>180,326</b>	<b>92,426</b>	<b>738,496</b>	<b>Total - Materials &amp; Services</b>		<b>817,830</b>	<b>817,830</b>	<b>817,830</b>
-	-	-	5642	Passenger Vehicle	25,000	25,000	25,000
-	-	-	<b>Total - Capital Outlay</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Division:</b> 9711 - Operating Transfer Out							
3,001	3,001	3,001	5811.568	Transfer to Info Services	-	-	-
-	-	-	5881.693	Transfer to Reserve for PERS	6,010	6,010	6,010
<b>3,001</b>	<b>3,001</b>	<b>3,001</b>	<b>Total - Transfers Out</b>		<b>6,010</b>	<b>6,010</b>	<b>6,010</b>
<b>Department:</b> 901 - Ending Fund Balance <b>Division:</b> 9971 - Equity							
-	-	589,667	5921	Contingency	987,450	987,450	987,450
-	-	<b>589,667</b>	<b>Total - Contingencies and Unappropriated Balances</b>		<b>987,450</b>	<b>987,450</b>	<b>987,450</b>
<b>512,498</b>	<b>458,857</b>	<b>1,857,557</b>	<b>Expenditures Total</b>		<b>2,437,000</b>	<b>2,437,000</b>	<b>2,437,000</b>
<b>538,587</b>	<b>599,101</b>	-	<b>Fund Net</b>	<b>Total: 123 - Building Inspection Fund</b>	-	-	-





## Asset Forfeiture — 132

<b>Fund/Fund Number:</b>	<b>Asset Forfeiture – 132</b>
<b>Department/Department Number:</b>	<b>Police – 211</b>
<b>Division/Division Number:</b>	<b>Detectives – 2131</b>
<b>Department Director:</b>	<b>James Ferraris</b>

### Description of purpose/functions

The Asset Forfeiture Fund allows for and sets the procedure for the seizure of private properties that are the product of illegal drug activity, and for the expenditure of the proceeds by the City for illegal drug activity investigations and subsequent arrests.

### Description of department and number of personnel

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

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 132 - Asset Forfeiture</b> <b>Department: 000 - Revenue</b> <u>Revenues</u>						
6,960	7,004	9,571	3081 Beginning Fund Balance	14,770	14,770	14,770
6,960	7,004	9,571	<b>Total - Fund Balance</b>	14,770	14,770	14,770
44	80	90	3611 Interest from Investments	230	230	230
-	-	-	3692 Confiscated Cash	-	-	-
44	80	90	<b>Total - Miscellaneous Revenue</b>	230	230	230
-	2,596	-	3971.001 Transfer From General Fund	-	-	-
-	2,596	-	<b>Total - Transfer In</b>	-	-	-
7,004	9,680	9,661	<b>Revenues Total</b>	15,000	15,000	15,000
<b>Department: 211 - Police</b> <b>Division: 2131 - Detectives</b> <u>Expenditures</u>						
-	-	9,661	5329 Other Supplies	15,000	15,000	15,000
-	-	9,661	<b>Total - Materials &amp; Services</b>	15,000	15,000	15,000
-	-	9,661	<b>Expenditures Total</b>	15,000	15,000	15,000
7,004	9,680	-	<b>Fund Net Total: 132 - Asset Forfeiture</b>	-	-	-

## Revenue Sources and Other Discussion

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

## Housing Rehabilitation Fund — 137

<b>Fund/Fund Number:</b>	<b>Housing Rehabilitation Fund — 137</b>
<b>Department/Department Number:</b>	<b>Housing Rehabilitation — 531</b>
<b>Division/Division Number:</b>	<b>Housing – 5911</b>
<b>Department Director:</b>	<b>Sandra Montoya</b>

### Description of purpose/functions

Woodburn was awarded Community Development Block Grants (CDBGs) for the Housing Rehabilitation Program for over 30 years, with the last award received in 2012. The program funds were loaned out and now the fund remains in existence to receive periodic payments and payoffs when a home is refinanced or sold. Funds 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 these programs and there are labor allocations to this fund. See Personnel Allocations on page 168 for allocation details.

### Description of FY 2017-18 accomplishments

- Administer the program by closing out old loans

### Description of FY 2018-19 proposed focus/goals

- Continue to administer program by closing out old loans as payoffs occur and re-evaluating the program status periodically

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Housing Rehab Fund</b>						
Revenues						
184,944	251,012	251,001	Fund Balance	274,900	274,900	274,900
34,074	-	-	Intergovernmental	-	-	-
1,638	2,698	3,410	Miscellaneous Revenue	5,950	5,950	5,950
80,118	11,067	20,000	Other Financing Sources	15,050	15,050	15,050
300,774	264,777	274,411	<b>Revenues Total</b>	295,900	295,900	295,900
Expenditures						
12,692	14,665	7,644	Personnel Services	2,560	2,560	2,560
37,070	-	16,000	Materials & Services	18,440	18,440	18,440
-	-	-	Transfers Out	-	-	-
-	-	250,767	Contingencies and Reserve	274,900	274,900	274,900
49,762	14,665	274,411	<b>Expenditures Total</b>	295,900	295,900	295,900
251,012	250,112	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 137 - Housing Rehab Fund</b>							
<b>Department: 000 - Revenue</b>							
<b>Revenues</b>							
184,944	251,012	251,001	3081	Beginning Fund Balance	274,900	274,900	274,900
184,944	251,012	251,001	<b>Total - Fund Balance</b>		274,900	274,900	274,900
34,074	-	-	3332	Federal Grants	-	-	-
34,074	-	-	<b>Total - Intergovernmental</b>		-	-	-
1,536	2,698	3,410	3611	Interest from Investments	5,950	5,950	5,950
102	-	-	3625	Facilities Rent	-	-	-
1,638	2,698	3,410	<b>Total - Miscellaneous Revenue</b>		5,950	5,950	5,950
10,702	-	10,000	3824	Loan Payback 2000	5,050	5,050	5,050
19,962	-	-	3824.009	Loan Payback 2009	-	-	-
22,656	11,067	5,000	3824.010	Loan Payback 2010	5,000	5,000	5,000
10,978	-	5,000	3824.087	Loan Payback 1987	5,000	5,000	5,000
15,820	-	-	3824.089	Loan Payback 1989	-	-	-
80,118	11,067	20,000	<b>Total - Other Financing Sources</b>		15,050	15,050	15,050
300,774	264,777	274,411	<b>Revenues Total</b>		295,900	295,900	295,900
<b>Department: 531 - Housing Rehabilitation</b>							
<b>Division: 5911 - Housing</b>							
<b>Expenditures</b>							
9,079	10,267	5,100	5111	Regular Wages	1,700	1,700	1,700
	203		5112	Part-Time Wages	-	-	-
2	2	2	5211	OR Workers' Benefit	-	-	-
676	748	375	5212	Social Security	110	110	110
621	809	744	5213	Med & Dent Ins	150	150	150
2,225	2,580	1,388	5214	Retirement	580	580	580
38	35	20	5215	Long Term Disability Ins	10	10	10
35	8	6	5216	Unemployment Insurance	10	10	10
16	13	9	5217	Life Insurance	-	-	-
12,692	14,665	7,644	<b>Total - Personnel Services</b>		2,560	2,560	2,560
726	-	14,000	5419	Other Professional Services	16,440	16,440	16,440
2,114	-	2,000	5498	Permits/Fees	2,000	2,000	2,000
34,230	-	-	5499.101	Housing Rehab Loans	-	-	-
37,070	-	16,000	<b>Total - Materials &amp; Services</b>		18,440	18,440	18,440
<b>Department: 901 - Ending Fund Balance</b>							
<b>Division: 9971 - Equity</b>							
-	-	250,767	5921	Contingency	274,900	274,900	274,900
-	-	250,767	<b>Total - Contingencies and Unappropriated Balances</b>		274,900	274,900	274,900
49,762	14,665	274,411	<b>Expenditures Total</b>		295,900	295,900	295,900
251,012	250,112	-	<b>Fund Net</b>	<b>Total: 137 - Housing Rehab Fund</b>	-	-	-

## Revenue Sources and Other Discussion

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



## Special Assessment — 360

**Fund/Fund Number:** Special Assessment Fund — 360  
**Department/Department Number:** Ending Fund Balance — 901  
**Division/Division Number:** Equity — 9971  
**Department Director:** Eric Liljequist

### Description of purpose/functions of department

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

### Revenue Sources and Other Discussion

The fund collects repayment from various Local Improvement Districts (LID) for special projects. The budgeted amount is expected repayments, including interest, to be collected during the fiscal year. Revenue for this fund is declining as the outstanding balance on special assessments declined to approximately \$17,000.

### Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 360 - Special Assessment Fund <b>Department:</b> 000 - Revenue <u>Revenues</u>							
1,051,658	66,477	4,875	3081	Beginning Fund Balance	18,100	18,100	18,100
1,051,658	66,477	4,875	<b>Total - Fund Balance</b>		18,100	18,100	18,100
1,528	126	470	3611	Interest from Investments	920	920	920
2,153	3,872	1,000	3614	Special Assessment-Interest	1,000	1,000	1,000
6,740	8,510	4,500	3681	Special Assessment Principal	1,200	1,200	1,200
-	-	-	3681.004	LID Boones Ferry	400	400	400
-	-	-	3681.011	LID Ironwood	1,000	1,000	1,000
10,421	12,508	5,970	<b>Total - Miscellaneous Revenue</b>		4,520	4,520	4,520
-	2,693	-	3971.001	Transfer From General Fund	-	-	-
-	2,693	-	<b>Total - Transfer In</b>		-	-	-
1,062,079	81,678	10,845	<b>Revenues Total</b>		22,620	22,620	22,620
<b>Department:</b> 691 - Public Works Admin <b>Division:</b> 9711 - Operating Transfers Out <u>Expenditures</u>							
995,602	69,294	-	5811.376	Transfer to Street SDC Fund	-	-	-
995,602	69,294	-	<b>Total - Transfers Out</b>		-	-	-
<b>Department:</b> 901 - Ending Fund Balance <b>Division:</b> 9971 - Equity							
-	-	10,845	5921	Contingency	22,620	22,620	22,620
-	-	10,845	<b>Total - Contingencies and Unappropriated Balances</b>		22,620	22,620	22,620
995,602	69,294	10,845	<b>Expenditures Total</b>		22,620	22,620	22,620
66,477	12,384	-	<b>Fund Net</b>	<b>Total: 360 - Special Assessment Fund</b>	-	-	-

## Parks SDC Fund – 364

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

**Parks SDC Fund - 364**  
**Parks Administration – 491**  
**Jim Row**

### Description of purpose/functions

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

### Description of FY 2017-18 projects

- Completion of the Centennial Park Splash Pad

### Description of FY 2018-19 proposed projects

- There are no projects planned

## 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.



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 364 - Parks SDC Fund <b>Department:</b> 000 - Revenue <u>Revenues</u>						
234,924	295,141	295,141	3081 Beginning Fund Balance	500,000	500,000	500,000
234,924	295,141	295,141	<b>Total - Fund Balance</b>	500,000	500,000	500,000
71,320	21,405	200,000	3458.501 Park's SDC's	200,000	200,000	200,000
71,320	21,405	200,000	<b>Total - Charges for Goods and Services</b>	200,000	200,000	200,000
1,762	3,292	4,170	3611 Interest from Investments	5,590	5,590	5,590
1,762	3,292	4,170	<b>Total - Miscellaneous Revenue</b>	5,590	5,590	5,590
308,006	319,838	499,311	<b>Revenues Total</b>	705,590	705,590	705,590
<b>Department:</b> 491 - Parks Administration <b>Division:</b> 9511 - Design Engineering <u>Expenditures</u>						
12,865	1,312	-	5419 Other Professional Services	-	-	-
-	-	102,987	5490 Refunds	-	-	-
12,865	1,312	102,987	<b>Total - Materials &amp; Services</b>	-	-	-
<b>Department:</b> 491 - Parks Administration <b>Division:</b> 9711 - Operating Transfers Out						
-	69,690	30,000	5811.358 Transfer to General Cap Const Fund	-	-	-
-	-	30,000	5811.474 Transfer to Water SDC Fund	-	-	-
-	69,690	60,000	<b>Total - Transfers Out</b>	-	-	-
<b>Department:</b> 901 - Ending Fund Balance <b>Division:</b> 9971 - Equity						
-	-	336,324	5981.005 Reserve for Future Years	705,590	705,590	705,590
-	-	336,324	<b>Total - Contingencies and Unappropriated Balances</b>	705,590	705,590	705,590
12,865	71,002	499,311	<b>Expenditures Total</b>	705,590	705,590	705,590
295,141	248,836	-	<b>Fund Net Total: 364 - Parks SDC Fund</b>	-	-	-

## Street SDC Fund – 376

**Fund/Fund Number:**

**Street SDC Fund – 376**

**Department/Department Number:**

**Maintenance – 631**

**Department Director:**

**Eric Liljequist**

### **Description of purpose/functions of department**

Street 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 in 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 fee for a new single-family residence is \$3,532. No personnel costs are associated with this fund.

### **Description of FY 2017-18 projects**

- There were no projects completed

### **Description of FY 2018-19 proposed projects**

- Contribute to the cost of street capacity improvements for:
  - West Hayes Street Improvement (CIST1486) \$1,700,000
  - Hardcastle/Railroad Intersection Realignment (CIST1443) \$500,000



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 376 - Street SDC Fund</b>							
<b>Department: 000 - Revenue</b>							
<b>Revenues</b>							
36,268	1,235,103	2,703,796	3081	Beginning Fund Balance	2,895,400	2,895,400	2,895,400
36,268	1,235,103	2,703,796	<b>Total - Fund Balance</b>		2,895,400	2,895,400	2,895,400
183,698	33,396	200,000	3458.101	Transportation Impact Fees	200,000	200,000	200,000
183,698	33,396	200,000	<b>Total - Charges for Goods and Services</b>		200,000	200,000	200,000
15,509	28,675	35,160	3611	Interest from Investments	59,510	59,510	59,510
15,509	28,675	35,160	<b>Total - Miscellaneous Revenue</b>		59,510	59,510	59,510
995,602	69,294	-	3971.360	Transfer From Special Assessment Fund	-	-	-
40,874	39,544	39,544	3972	Interfund Loan Transfer	-	-	-
1,036,476	108,838	39,544	<b>Total - Transfers In</b>		-	-	-
1,271,951	1,406,012	2,978,500	<b>Revenues Total</b>		3,154,910	3,154,910	3,154,910
<b>Department: 631 - Maintenance</b>							
<b>Division: 9531 - Construction</b>							
<b>Expenditures</b>							
1,828	-	-	5631	Streets/Alleys/Sidewalks	-	-	-
1,828	-	-	<b>Total - Capital Outlay</b>		-	-	-
<b>Department: 631 - Maintenance</b>							
<b>Division: 9511 - Debt Service</b>							
30,141	30,399	35,675	5711	Bond Principal, 1999 Oregon EDD, Due 12/1	-	-	-
4,879	3,371	1,820	5721	Bond Interest, 1999 Oregon EDD, Due 12/1	-	-	-
35,020	33,770	37,495	<b>Total - Debt Service</b>		-	-	-
<b>Department: 631 - Maintenance</b>							
<b>Division: 9711 - Operating Transfers Out</b>							
-	-	2,200,000	5811.363	Transfer to Street/Storm Cap Const Fund	2,200,000	2,200,000	2,200,000
-	-	2,200,000	<b>Total - Transfers Out</b>		2,200,000	2,200,000	2,200,000
<b>Department: 901 - Ending Fund Balance</b>							
<b>Division: 9971 - Equity</b>							
-	-	741,005	5981.005	Reserve for Future Years	954,910	954,910	954,910
-	-	741,005	<b>Total - Contingencies and Unappropriated Balances</b>		954,910	954,910	954,910
36,848	33,770	2,978,500	<b>Expenditures Total</b>		3,154,910	3,154,910	3,154,910
1,235,103	1,372,242	-	Fund Net	Total: 376 - Street SDC Fund	-	-	-

## Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of SDCs. SDC fees are dependent on development occurring – the slowdown of economy and the slow recovery have a direct impact on the fund's ability to finance capital improvements.

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 175.

## Storm SDC Fund – 377

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

**Storm SDC Fund – 377**  
**Eric Liljequist**

### Description of purpose/functions

Storm System Development Charges (SDC) are generated by assessing new development for increased demands for capacity and are collected at the time the building permit is issued. This revenue can only be used for increased capacity capital projects. No personnel costs associated with this fund.

### Description of FY 2017-18 projects

- Due to lack of development and reduced revenues, no project were funded in FY 2017-18,

### Description of FY 2018-19 proposed projects

- Contribute to the cost of storm water capacity improvements for:
  - West Hayes Street Improvement Project (CIST1486) \$80,000
  - Fourth Street Storm Project (CDST1443) \$60,000

### Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 377 - Storm SDC Fund						
<b>Department:</b> 000 - Revenue						
<u>Revenues</u>						
533,991	558,854	581,153	3081 Beginning Fund Balance	609,430	609,430	609,430
533,991	558,854	581,153	<b>Total - Fund Balance</b>	609,430	609,430	609,430
21,193	21,980	25,000	3458.201 Storm SDC's	25,000	25,000	25,000
21,193	21,980	25,000	<b>Total - Charges for Goods and Services</b>	25,000	25,000	25,000
3,670	6,100	7,590	3611 Interest from Investments	12,950	12,950	12,950
3,670	6,100	7,590	<b>Total - Miscellaneous Revenue</b>	12,950	12,950	12,950
558,854	586,934	613,743	<b>Revenues Total</b>	647,380	647,380	647,380
<b>Department:</b> 631 - Maintenance						
<b>Division:</b> 9711 - Operating Transfer Out						
<u>Expenditures</u>						
-	-	140,000	5811.363 Transfer to Street/Storm Cap Const Fd	140,000	140,000	140,000
-	-	140,000	<b>Total - Transfers Out</b>	140,000	140,000	140,000
<b>Department:</b> 901 - Ending Fund Balance						
<b>Division:</b> 9971 - Equity						
-	-	473,743	5981.005 Reserve for Future Years	507,380	507,380	507,380
-	-	473,743	<b>Total - Contingencies and Unappropriated Balances</b>	507,380	507,380	507,380
-	-	613,743	<b>Expenditures Total</b>	647,380	647,380	647,380

### Revenue Sources and Other Discussion

This fund's revenue is dependent on the collection of SDCs, which are dependent on development.

For a summary of all Transfers In and Transfer Out, see Budgeted Transfers on page 175.

## Water SDC Fund – 474

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

**Water SDC Fund – 474**  
**Eric Liljequist**

### Description of purpose/functions of department

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

### Description of FY 2017-18 projects

- Water Master Plan update is being done

### Description of FY 2018-19 proposed projects

- Contribute to the cost of water capacity improvements for:
  - Parr Road Treatment Plant – New Well and raw water piping (CDWA1546) \$750,000
  - Rehab Capacity Improvements – existing distribution system (CDWA1552) \$62,500
  - Astor Way/Hwy 214 waterline loop (CDWA1518) \$90,000

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 474 Water SDC Fund						
<b>Department:</b> 000 - Revenue						
<u>Revenues</u>						
1,057,880	1,173,436	1,277,486	3081 Beginning Fund Balance	1,240,850	1,240,850	1,240,850
1,057,880	1,173,436	1,277,486	<b>Total - Fund Balance</b>	1,240,850	1,240,850	1,240,850
108,440	63,374	100,000	3458.301 Water SDC's	100,000	100,000	100,000
108,440	63,374	100,000	<b>Total - Charges for Goods and Services</b>	100,000	100,000	100,000
7,116	13,057	16,170	3611 Interest from Investments	26,890	26,890	26,890
7,116	13,057	16,170	<b>Total - Miscellaneous Revenue</b>	26,890	26,890	26,890
-	-	30,000	3971.364 Transfer from Parks SDC	-	-	-
-	-	30,000	<b>Total - Transfers In</b>	-	-	-
1,173,436	1,249,867	1,423,656	<b>Revenue Totals</b>	1,367,740	1,367,740	1,367,740
<b>Department:</b> 611 - Water						
<b>Division:</b> 9531 - Construction						
<u>Expenditures</u>						
-	26,218	100,000	5419 Other Professional Serv	-	-	-
-	26,218	100,000	<b>Total - Materials &amp; Services</b>	-	-	-
-	-	90,000	5811.466 Transfer to Water Cap Const	902,500	902,500	902,500
-	-	90,000	<b>Total - Transfers Out</b>	902,500	902,500	902,500
-	-	1,233,656	5981.005 Reserve for Future Years	465,240	465,240	465,240
-	-	1,233,656	<b>Total - Contingencies and Unappropriated Balances</b>	465,240	465,240	465,240
-	26,218	1,423,656	<b>Expenditure Totals</b>	1,367,740	1,367,740	1,367,740
1,173,436	1,223,649	-	<b>Fund Net Total: 474 - Water SDC Fund</b>	-	-	-

### Revenue Sources and Other Discussion

This fund is dependent on the collection of SDCs, which is dependent on development occurring.



## Sewer SDC Fund – 475

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

**Sewer SDC Fund – 475**  
**Eric Liljequist**

### Description of purpose/functions

Sewer System Development Charges (SDC) are generated by assessing new development for increased demands for capacity on the sanitary sewer system. The SDC revenues are collected at the time the building permit is issued. Funds are used for capacity improvements for sanitary sewer projects. No personnel costs associated with this fund.

### Description of FY 2017-18 projects

- No projects were completed

### Description of FY 2018-19 proposed projects

- Contribute to the cost of sanitary sewer capacity improvements for:
  - South Brown Street Pump Station (CDSW1513) \$80,000
  - I-5 Pump Station Upsizing (CDSW1547) \$823,410

## Revenue Sources and Other Discussion

The fund is dependent on the collection of SDCs, which are dependent on development occurring.

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 475 Sewer SDC Fund						
<b>Department:</b> 000 - Revenue						
<u>Revenues</u>						
906,465	1,086,305	1,271,304	3081 Beginning Fund Balance	1,426,270	1,426,270	1,426,270
906,465	1,086,305	1,271,304	<b>Total - Fund Balance</b>	1,426,270	1,426,270	1,426,270
173,376	117,124	225,000	3458.401 Sewer SDC's	225,000	225,000	225,000
173,376	117,124	225,000	<b>Total - Charges for Goods and Services</b>	225,000	225,000	225,000
6,464	12,553	15,360	3611 Interest from Investments	26,200	26,200	26,200
6,464	12,553	15,360	<b>Total - Miscellaneous Revenue</b>	26,200	26,200	26,200
1,086,305	1,215,982	1,511,664	<b>Revenue Totals</b>	1,677,470	1,677,470	1,677,470
<b>Department:</b> 621 - Sewer						
<b>Division:</b> 9531 - Construction						
<u>Expenditures</u>						
-	-	80,000	5635 Sewer	-	-	-
-	-	80,000	<b>Total - Capital Outlay</b>	-	-	-
-	-	500,000	5811.465 Transfer to Sewer Cap Const	903,410	903,410	903,410
-	-	500,000	<b>Total - Transfers Out</b>	903,410	903,410	903,410
-	-	931,664	5981.005 Reserve for Future Years	774,060	774,060	774,060
-	-	931,664	<b>Total - Contingencies and Unappropriated Balances</b>	774,060	774,060	774,060
-	-	1,511,664	<b>Expenditure Totals</b>	1,677,470	1,677,470	1,677,470
1,086,305	1,215,982	-	<b>Fund Net Total: 475 - Sewer SDC Fund</b>	-	-	-

## PERS Reserve Fund – 693

<b>Fund/Fund Number:</b>	<b>PERS Reserve Fund – 693</b>
<b>Department/Department Number:</b>	<b>Non-departmental – 199</b>
<b>Division/Division Number:</b>	<b>Other Administration – 1219</b>
<b>Department Director:</b>	<b>Sandra Montoya</b>

The City participates in the State of Oregon PERS system for full-time, and part-time employees who work over 600 hours per year. The system has three tiers of retirement benefits, dependent on the date the public employment hire date. As of March 2018, the City had 39 employees in Tier 1 (hired before 1996) and Tier 2 (hired between 1996 and 2003), and 134 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.

The system has an actuarial valuation completed every two years to calculate future retirement costs and set biennial rates at a level that will ensure adequate funding of these costs. As of December 31, 2015, the entire PERS system was 71.0 percent funded; which means 29.0 percent was unfunded. The City's portion of this unfunded liability was \$16,230,092 as of the June 30, 2016<sup>1</sup>. This liability will be paid through a combination of interest earnings and rate increases, which began in 2013 and will adjust every two years through 2033. The July 1, 2017, rate increase was 23.0 percent for the two-year period covering FY 2017-18 and FY 2018-19. The FY 2019-20 and FY 2020-21 rates are projected to increase 25.0 percent from the current rates. As these rate increases are unsustainable, agencies throughout the State have identified potential solutions.

1. State of Oregon: 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). In the next six to nine months the PERS Board will develop the program, inclusive of procedures to request matching funds and develop a strategy to reduce the unfunded liability.

2. City of Woodburn: The creation of the PERS Reserve Fund is recommended in FY 2018-19 to provide funding for the City's potential participation in the State's EIF program, which will provide up to 25.0 percent match of the City's contribution up to \$300,000. Funding into the PERS Reserve Fund will come from three primary sources; a one-time transfer of \$1.5 million held in the General Fund reserve specifically for PERS, a transfer of 1.0 percent of personnel costs charged to each fund, and interest earnings in Fund 693. A citywide transfer total of \$1,658,800 has been budgeted in FY 2018-19.

<sup>1</sup>The \$16,230,092 is the City of Woodburn's net proportionate share of the Unfunded Actuarial Liability as of June 30, 2016. Oregon PERS' independently audited financial statement can be found at: [http://www.oregon.gov/pers/pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/pages/section/financial_reports/financials.aspx)

## Fund Detail

FY 2015-16	FY 2016-17	FY 2017-18		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Budget	Account Description	Proposed	Approved	Adopted
			<b>Fund:</b> 693 - Reserve for PERS Fund			
			<b>Department:</b> 000 - Revenue			
			<u>Revenues</u>			
-	-	-	3081 Beginning Fund Balance	-	-	-
-	-	-	<b>Total - Fund Balance</b>	-	-	-
-	-	-	3971.001 Transfer from General Fund	1,598,090	1,598,090	1,598,090
-	-	-	3971.110 Transfer from Transit	4,140	4,140	4,140
-	-	-	3971.123 Transfer from Building	6,010	6,010	6,010
-	-	-	3971.140 Transfer from Street	9,900	9,900	9,900
-	-	-	3971.470 Transfer from Water	14,500	14,500	14,500
-	-	-	3971.472 Transfer from Sewer	21,970	21,970	21,970
-	-	-	3971.568 Transfer from Information Technology	4,190	4,190	4,190
-	-	-	<b>Total - Transfers In</b>	1,658,800	1,658,800	1,658,800
-	-	-	3611 Interest from Investments	37,260	37,260	37,260
-	-	-	<b>Total - Miscellaneous Revenue</b>	37,260	37,260	37,260
-	-	-	<b>Revenue Totals</b>	1,696,060	1,696,060	1,696,060
			<b>Department:</b> 199 - Non-Departmental			
			<b>Division:</b> 1219 - Other Administration			
			<u>Expenditures</u>			
-	-	-	5417 HR/Other Employee Expenses	1,696,060	1,696,060	1,696,060
-	-	-	<b>Total - Materials &amp; Services</b>	1,696,060	1,696,060	1,696,060
-	-	-	5921 Contingency	-	-	-
-	-	-	<b>Total - Contingencies and Unappropriated</b>	-	-	-
-	-	-	<b>Expenditures Totals</b>	1,696,060	1,696,060	1,696,060
-	-	-	<b>Fund Net Total: 693 - Reserve for PERS Fund</b>	-	-	-

## Revenue Sources and Other Discussion

The Transfers In for this fund is for the annual transfer of 1.0 percent of budgeted personnel services costs and \$1.5 million held in reserves.

For a summary of all Transfers In and Transfers Out, see Budgeted Transfers on page 175.





# Internal Services Funds

---

- ❖ Information Technology Fund

- ❖ Insurance Fund

- ❖ Equipment Replacement Fund

## Information Technology Fund – 568

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

### Description of purpose/functions

This program provides the City’s Information Technology (IT) operations, maintenance and is responsible for funding the systematic replacement of network and desktop assets. Additional IT staff provides technical assistance to all City Departments for their information processing needs. To enhance technical support, training is provided on an as-needed basis. The program utilizes contractual services for part of the operation with support provided by IT.

The methodology for charging out costs to the users/receivers of IT services was revised in FY 2013-14 to include all program costs within the IT program budget.

### Description of department and number of personnel

A new Geographic Information Systems (GIS) position is recommended in FY 2018-19, which will bring the employee count to five full-time and one part-time position.

### Description of FY 2017-18 accomplishments

- Upgrade 171 computers from MS Windows 7 and 8 to MS Windows 10
- Setup archiving for all of the City’s social media accounts
- Upgrade/migrate all servers from MS Windows Server 2003/2008 to MS Windows server 2012 or MS Windows server 2016
- Helped setup and configure new technology such as the Mondopad, an interactive touch screen display for video conferencing and collaboration, in the new large conference room
- On track to complete 200 help desk tickets for outside agencies

### Description of FY 2018-19 proposed focus/goals

- Complete redesign of the City’s webpage and create a new intranet site for staff
- Plan and implement new Public Works software system.
- Help setup computers, phones, network drops, etc. for City Hall staff as they are relocated as part of the construction improvement project
- Change department focus to include better support and training on City software

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Completed IT Web Help Desk tickets	528	794	850
Replace and/or upgrade computers	55	46	52
Major Software Applications supported	31	31	32
Computer systems supported	590	602	615
Other agencies supported	7	7	7

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Information Technology Fund</b>						
Revenues						
160,392	166,449	180,000	Fund Balance	215,000	215,000	215,000
124,248	115,438	129,114	Charges for Goods and Services	153,100	153,100	153,100
715,030	809,520	836,476	Miscellaneous Revenue	965,830	965,830	965,830
57,529	57,529	117,529	Transfers In	-	-	-
<b>1,057,199</b>	<b>1,148,936</b>	<b>1,263,119</b>	<b>Revenues Total</b>	<b>1,333,930</b>	<b>1,333,930</b>	<b>1,333,930</b>
Expenditures						
345,817	369,591	418,314	Personnel Services	418,870	418,870	418,870
436,778	467,764	545,468	Materials & Services	568,370	568,370	568,370
108,155	102,442	137,529	Capital Outlay	50,000	50,000	50,000
-	-	-	Transfers Out	4,190	4,190	4,190
-	-	161,808	Contingencies and Reserve	292,500	292,500	292,500
<b>890,750</b>	<b>939,797</b>	<b>1,263,119</b>	<b>Expenditures Total</b>	<b>1,333,930</b>	<b>1,333,930</b>	<b>1,333,930</b>
<b>166,449</b>	<b>209,139</b>	<b>-</b>	<b>Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4.0</b>	<b>4.0</b>	<b>4.5</b>	<b>Full-Time Equivalent (FTE)</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>

## Revenue Sources and Other Discussion

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 \$965,830. This is budgeted based on an average cost per computer in service within the department.

**Charges for Goods and Services** include governmental support revenue for network maintenance and support provided to area agencies. At \$153,100, this revenue source provides 11.0 percent of the total operating revenue in the fund.

**Materials & Services** increased because of new enterprise software agreement from Microsoft. There was also an increase for the New World maintenance Agreement.

**Capital Outlay** expenditures for this fund are for equipment. Network is budgeted at \$50,000, which will capture the cost for any replacement components to maintain and expand the City's network, which typically are servers.

**Transfers Out** of \$4,190 to PERS Reserve Fund for annual transfer of 1.0 percent of budgeted personnel services costs.

## Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 568 - Information Technology Fund <b>Department:</b> 000 - Revenue <u>Revenues</u>							
160,392	166,449	180,000	3081	Beginning Fund Balance	215,000	215,000	215,000
<b>160,392</b>	<b>166,449</b>	<b>180,000</b>	<b>Total - Fund Balance</b>		<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
11,531	-	-	3421.002	Reimbursements Hubbard	-	-	-
18,392	2,775	4,000	3421.003	Reimbursements Mt Angel	5,000	5,000	5,000
33,917	5,025	6,000	3421.004	Reimbursements Silverton	5,500	5,500	5,500
-	-	1,000	3421.005	Reimburse Aurora FD	1,000	1,000	1,000
131	806	1,000	3421.007	Reimburse Mt Angel FD	1,000	1,000	1,000
35,211	34,780	40,000	3421.008	Reimbursement METCOM (Norcom)	43,200	43,200	43,200
2,138	2,419	1,500	3421.009	Reimbursement Gervais	2,500	2,500	2,500
12,745	3,720	3,000	3421.01	Reimbursement Woodburn Fire Dist	4,000	4,000	4,000
10,183	-	-	3421.011	Reimbursement Stayton PD	-	-	-
-	-	-	3421.014	Reimbursement OEM	7,000	7,000	7,000
-	-	-	3421.016	Reimbursement RMS Licensing	10,000	10,000	10,000
-	11,974	12,157	3422.002	Rec Mgmt (RMS) Hubbard	12,400	12,400	12,400
-	13,346	12,590	3422.003	Rec Mgmt (RMS) Mt. Angel	12,800	12,800	12,800
-	28,305	35,333	3422.003	Rec Mgmt (RMS) Silverton	35,900	35,900	35,900
-	1,899	2,169	3422.010	Rec Mgmt (RMS) Woodburn Fire District	2,200	2,200	2,200
-	8,490	8,196	3422.011	Rec Mgmt (RMS) Stayton PD	8,400	8,400	8,400
-	1,899	2,169	3422.012	Rec Mgmt (RMS) Turner PD	2,200	2,200	2,200
<b>124,248</b>	<b>115,438</b>	<b>129,114</b>	<b>Total - Charges for Goods and Services</b>		<b>153,100</b>	<b>153,100</b>	<b>153,100</b>
2,467	4,430	2,000	3611	Interest from Investments	2,930	2,930	2,930
550,770	634,400	655,669	3652.001	IS Revenue - General Fund	751,200	751,200	751,200
19,865	19,400	21,148	3652.11	IS Revenue - Transit	24,500	24,500	24,500
13,700	13,263	14,469	3652.123	IS Revenue - Building Inspection	16,800	16,800	16,800
20,550	20,034	21,843	3652.14	IS Revenue - Street	25,200	25,200	25,200
37,675	40,070	43,686	3652.47	IS Revenue - Water	50,500	50,500	50,500
68,500	70,332	73,044	3652.472	IS Revenue - Sewer	88,500	88,500	88,500
-	-	3,617	3652.720	IS Revenue - Urban Renewal	4,200	4,200	4,200
1,503	7,591	1,000	3699	Other Miscellaneous Income	2,000	2,000	2,000
<b>715,030</b>	<b>809,520</b>	<b>836,476</b>	<b>Total - Miscellaneous Revenue</b>		<b>965,830</b>	<b>965,830</b>	<b>965,830</b>
23,769	23,769	83,769	3971.001	Transfer From General Fund	-	-	-
3,001	3,001	3,001	3971.11	Transfer From Transit	-	-	-
3,001	3,001	3,001	3971.123	Transfer From Building	-	-	-
4,501	4,501	4,501	3971.14	Transfer From Street	-	-	-
9,753	9,753	9,753	3971.47	Transfer From Water	-	-	-
13,504	13,504	13,504	3971.472	Transfer From Sewer	-	-	-
<b>57,529</b>	<b>57,529</b>	<b>117,529</b>	<b>Total - Transfers In</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>1,057,199</b>	<b>1,148,936</b>	<b>1,263,119</b>	<b>Revenue Totals</b>		<b>1,333,930</b>	<b>1,333,930</b>	<b>1,333,930</b>

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 568 - Information Technology Fund</b>							
<b>Department: 152 - IT</b>							
<b>Division: 1921 - Information Technology</b>							
<u>Expenditures</u>							
239,697	254,095	261,181	5111	Regular Wages	262,000	262,000	262,000
-	-	21,838	5112	Part-Time Wages	21,740	21,740	21,740
400	71	-	5121	Overtime	-	-	-
105	95	125	5211	OR Workers' Benefit	110	110	110
18,336	19,469	22,423	5212	Social Security	22,710	22,710	22,710
33,397	38,239	40,532	5213	Med & Dent Ins	39,560	39,560	39,560
51,494	55,982	70,476	5214	Retirement	69,950	69,950	69,950
1,021	1,039	1,056	5215	Long Term Disability Ins	980	980	980
932	212	285	5216	Unemployment Insurance	1,430	1,430	1,430
435	389	398	5217	Life Insurance	390	390	390
<b>345,817</b>	<b>369,591</b>	<b>418,314</b>	<b>Total - Personnel Services</b>		<b>418,870</b>	<b>418,870</b>	<b>418,870</b>
32,008	39,313	40,000	5315	Computer Supplies	40,000	40,000	40,000
1,759	880	1,000	5319	Office Supplies	1,000	1,000	1,000
-	15	500	5323	Fuel	600	600	600
-	-	1,000	5409.140	Garage Services	780	780	780
46,000	61,740	61,800	5415	Computer	61,800	61,800	61,800
34,154	15,866	20,000	5419	Other Professional Serv	25,000	25,000	25,000
8,949	4,499	9,000	5421	Telephone/Data	9,000	9,000	9,000
153	86	500	5422	Postage	300	300	300
9,215	8,386	11,500	5423	Internet	12,000	12,000	12,000
85	-	-	5432	Meals	-	-	-
602	792	500	5433	Mileage	400	400	400
550	384	-	5439	Travel	-	-	-
263,763	279,245	334,695	5446	Software Licenses	346,000	346,000	346,000
15,602	16,277	15,695	5448	Internal Rent	15,870	15,870	15,870
12,293	27,699	27,500	5449	Other Leases	27,500	27,500	27,500
-	-	400	5461	Auto Insurance	480	480	480
2,766	4,508	3,016	5464	Workers' Comp	4,900	4,900	4,900
4,283	5,232	6,362	5465	General Liability Insur	7,140	7,140	7,140
-	-	7,000	5471	Equipment Repair & Maint	8,000	8,000	8,000
4,596	2,842	5,000	5492	Registrations/Training	7,600	7,600	7,600
<b>436,778</b>	<b>467,764</b>	<b>545,468</b>	<b>Total - Materials &amp; Services</b>		<b>568,370</b>	<b>568,370</b>	<b>568,370</b>
-	-	30,000	5642	Passenger Vehicles	-	-	-
10,672	-	-	5645	Computing	-	-	-
39,954	44,913	50,000	5645.101	Network	50,000	50,000	50,000
57,529	57,529	57,529	5645.102	Telephone	-	-	-
<b>108,155</b>	<b>102,442</b>	<b>137,529</b>	<b>Total - Capital Outlay</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
-	-	-	5811.693	Transfer to Reserve for PERS	4,190	4,190	4,190
-	-	-	<b>Total - Transfers</b>		<b>4,190</b>	<b>4,190</b>	<b>4,190</b>
-	-	161,808	5921	Contingency	192,500	192,500	192,500
-	-	-	5981.004	Reserve for Equipment	100,000	100,000	100,000
-	-	<b>161,808</b>	<b>Total - Contingencies and Unappropriated Balances</b>		<b>292,500</b>	<b>292,500</b>	<b>292,500</b>
<b>890,750</b>	<b>939,797</b>	<b>1,263,119</b>	<b>Expenditure Totals</b>		<b>1,333,930</b>	<b>1,333,930</b>	<b>1,333,930</b>
<b>166,449</b>	<b>209,139</b>	-	<b>Fund Net</b>	<b>Total: 568 - Information Technology Fund</b>	-	-	-

## Insurance Fund – 581

<b>Fund/Fund Number:</b>	<b>Insurance Fund – 581</b>
<b>Department/Department Number:</b>	<b>City Recorder – 131</b>
<b>Division/Division Number:</b>	<b>Risk Management – 1581</b>
<b>Department Director:</b>	<b>Heather Pierson</b>

### Description of purpose/functions

Management of insurance activities including workers compensation, automobile, property and liability coverage and claims.

### Description of department and number of personnel

Risk management is one of the functions of the City Recorder. One-third of the City Recorder’s position is allocated to risk management and safety committee activities. All insurance coverage, premium and claims activity is handled through this department.

### Description of FY 2017-18 accomplishments

- Created a risk management manual (draft)
- Provided fire extinguisher training with the help of Woodburn Fire District

### Description of FY 2018-19 proposed focus/goals

- Staff training on risk management manual
- Work with Human Resources and safety committee on citywide training
- Update safety manual with safety committee

### Performance Measures

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Goal
Increase number of safety meetings		8	8

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Insurance Fund</b>						
Revenues						
273,014	106,424	174,458	Fund Balance	347,400	347,400	347,400
666,119	852,486	880,446	Miscellaneous Revenue	863,030	863,030	863,030
<b>939,133</b>	<b>958,910</b>	<b>1,054,904</b>	<b>Revenues Total</b>	<b>1,210,430</b>	<b>1,210,430</b>	<b>1,210,430</b>
Expenditures						
44,407	37,560	47,661	Personnel Services	49,160	49,160	49,160
788,302	675,194	924,800	Materials & Services	911,840	911,840	911,840
-	-	82,443	Contingencies and Reserve	249,430	249,430	249,430
<b>832,709</b>	<b>712,754</b>	<b>1,054,904</b>	<b>Expenditures Total</b>	<b>1,210,430</b>	<b>1,210,430</b>	<b>1,210,430</b>
<b>106,424</b>	<b>246,156</b>	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-

## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 581 - Insurance Fund <b>Department:</b> 000 - Revenue <b>Revenues</b>							
273,014	106,424	174,458	3081	Beginning Fund Balance	347,400	347,400	347,400
<b>273,014</b>	<b>106,424</b>	<b>174,458</b>	<b>Total - Fund Balance</b>		<b>347,400</b>	<b>347,400</b>	<b>347,400</b>
2,460	4,101	4,470	3611	Interest from Investments	3,030	3,030	3,030
316,840	372,455	390,976	3658.101	General Liability	395,000	395,000	395,000
338,898	450,400	480,000	3658.104	Workers Comp	460,000	460,000	460,000
7,921	25,530	5,000	3699	Other Miscellaneous Income	5,000	5,000	5,000
<b>666,119</b>	<b>852,486</b>	<b>880,446</b>	<b>Total - Miscellaneous Revenue</b>		<b>863,030</b>	<b>863,030</b>	<b>863,030</b>
<b>939,133</b>	<b>958,910</b>	<b>1,054,904</b>	<b>Revenue Totals</b>		<b>1,210,430</b>	<b>1,210,430</b>	<b>1,210,430</b>
<b>Fund:</b> 581 - Insurance Fund <b>Department:</b> 131 - City Recorder <b>Division:</b> 1581 - Risk Management <b>Expenditures</b>							
33,982	28,431	34,389	5111	Regular Wages	35,300	35,300	35,300
13	11	14	5211	OR Workers' Benefit	10	10	10
2,596	2,158	2,710	5212	Social Security	2,830	2,830	2,830
653	487	1,364	5213	Med & Dent Ins	1,740	1,740	1,740
6,846	6,284	8,962	5214	Retirement	8,910	8,910	8,910
129	120	134	5215	Long Term Disability Ins	130	130	130
133	25	36	5216	Unemployment Insurance	180	180	180
56	44	52	5217	Life Insurance	60	60	60
<b>44,408</b>	<b>37,560</b>	<b>47,661</b>	<b>Total - Personnel Services</b>		<b>49,160</b>	<b>49,160</b>	<b>49,160</b>
-	3,637	-	5315	Computer Supplies	-	-	-
25	-	25	5432	Meals	100	100	100
135	40	200	5433	Mileage	240	240	240
228	-	500	5439	Travel	400	400	400
68,463	71,259	78,785	5461	Auto Insurance	80,000	80,000	80,000
-	-	2,000	5462	Employee Blanket Bond	-	-	-
87,288	91,195	100,315	5463	Property/Earthquake Insurance	95,000	95,000	95,000
441,637	282,679	480,000	5464	Workers' Comp	460,000	460,000	460,000
158,662	192,614	211,875	5465	General Liability Insur	220,000	220,000	220,000
1,000	3,000	20,000	5468	Deductible	10,000	10,000	10,000
30,558	30,615	30,000	5469	Other Insurance Costs	45,000	45,000	45,000
100	100	100	5491	Dues & Subscriptions	100	100	100
205	55	1,000	5492	Registrations/Training	1,000	1,000	1,000
<b>788,301</b>	<b>675,194</b>	<b>924,800</b>	<b>Total - Materials &amp; Services</b>		<b>911,840</b>	<b>911,840</b>	<b>911,840</b>
-	-	82,443	5921	Contingency	249,430	249,430	249,430
-	-	<b>82,443</b>	<b>Total - Contingencies and Unappropriated Balances</b>		<b>249,430</b>	<b>249,430</b>	<b>249,430</b>
<b>832,709</b>	<b>712,754</b>	<b>1,054,904</b>	<b>Expenditures Total</b>		<b>1,210,430</b>	<b>1,210,430</b>	<b>1,210,430</b>
<b>106,424</b>	<b>246,156</b>	-	<b>Fund Net Total: 581 - Insurance Fund</b>		-	-	-

## Revenue Sources and Other Discussion

Revenue in this fund comes from charges to other funds and is shown in **Miscellaneous Revenue**. These charges and interest are the only revenue for the insurance fund.

The City's workers compensation policy is a retro/self-insured policy with an annual maximum of 130.0 percent of base premiums paid. The maximum for each year varies. A contingency target balance of \$500,000 is desired, and will likely require multiple years to achieve.

## Equipment Replacement Fund – 591

<b>Fund/Fund Number:</b>	<b>Equipment Replacement Fund – 591</b>
<b>Department/Department Number:</b>	<b>Various departments</b>
<b>Division/Division Number:</b>	<b>Equipment Purchases – 9211</b>
<b>Department Director:</b>	<b>Eric Liljequist</b>

### Description of purpose/functions

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

### Description of FY 2017-18 accomplishments

- Security cameras were replaced around the Street/Water complex
- Pump was replaced at Mill Creek Pump Station
- A used bus was purchased from Catholic Community Services Foundation, which replaced a bus damaged in an accident
- Sewer Department replaced a gator, root saw and camera reel and locator as was budgeted

### Description of FY 2018-19 proposed focus/goals

- Water Department did not replace a step van in FY 2017-18 but will be budgeted in FY 2018-19

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Equipment Replacement Fund</b>						
Revenues						
884,807	881,912	974,811	Fund Balance	794,890	794,890	794,890
-	-	40,100	Intergovernmental	36,580	36,580	36,580
6,026	25,197	13,460	Miscellaneous Revenue	18,810	18,810	18,810
70,000	70,000	70,000	Transfers In	120,000	120,000	120,000
<b>960,833</b>	<b>977,109</b>	<b>1,098,371</b>	<b>Revenues Total</b>	<b>970,280</b>	<b>970,280</b>	<b>970,280</b>
Expenditures						
78,921	57,411	1,098,371	Capital Outlay	970,280	970,280	970,280
<b>78,921</b>	<b>57,411</b>	<b>1,098,371</b>	<b>Expenditures Total</b>	<b>970,280</b>	<b>970,280</b>	<b>970,280</b>
<b>881,912</b>	<b>919,698</b>	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-

## Revenue Sources and Other Discussion

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



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 591 - Equipment Replacement Fd</b>							
<b>Department: 000 - Revenue</b>							
<u>Revenues</u>							
884,807	881,912	974,811	3081	Beginning Fund Balance	794,890	794,890	794,890
<b>884,807</b>	<b>881,912</b>	<b>974,811</b>	<b>Total - Fund Balance</b>		<b>794,890</b>	<b>794,890</b>	<b>794,890</b>
-	-	40,100	3332	Federal Grant	36,580	36,580	36,580
-	-	<b>40,100</b>	<b>Total - Intergovernmental</b>		<b>36,580</b>	<b>36,580</b>	<b>36,580</b>
6,026	10,282	13,460	3611	Interest from Investments	18,810	18,810	18,810
-	14,900	-	3631	Inurance Recoveries	-	-	-
-	15	-	3699	Other Miscellaneous Income	-	-	-
<b>6,026</b>	<b>25,197</b>	<b>13,460</b>	<b>Total - Miscellaneous Revenue</b>		<b>18,810</b>	<b>18,810</b>	<b>18,810</b>
30,000	30,000	30,000	3971.14	Transfer from Street	50,000	50,000	50,000
10,000	10,000	10,000	3971.47	Transfer From Water	20,000	20,000	20,000
30,000	30,000	30,000	3971.472	Transfer From Sewer	50,000	50,000	50,000
<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>Total - Transfers In</b>		<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>960,833</b>	<b>977,109</b>	<b>1,098,371</b>	<b>Department Total: 000 - Revenue</b>		<b>970,280</b>	<b>970,280</b>	<b>970,280</b>
<b>Department: 611 - Water</b>							
<b>Division: 9211 - Equipment Purchases</b>							
<u>Expenditures</u>							
-	-	65,000	5642	Passenger Vehicles	-	-	-
-	57,411	282,761	5649	Other Equipment	375,990	375,990	375,990
-	<b>57,411</b>	<b>347,761</b>	<b>Total - Capital Outlay</b>		<b>375,990</b>	<b>375,990</b>	<b>375,990</b>
-	<b>57,411</b>	<b>347,761</b>	<b>Department Total: 611 Water</b>		<b>375,990</b>	<b>375,990</b>	<b>375,990</b>
<b>Department: 621 - Sewer</b>							
<b>Division: 9211 - Equipment Purchases</b>							
8,857	-	528,775	5649	Other Equipment	329,660	329,660	329,660
<b>8,857</b>	-	<b>528,775</b>	<b>Total - Capital Outlay</b>		<b>329,660</b>	<b>329,660</b>	<b>329,660</b>
<b>8,857</b>	-	<b>528,775</b>	<b>Department Total: 621 - Sewer</b>		<b>329,660</b>	<b>329,660</b>	<b>329,660</b>
<b>Department: 631 - Maintenance</b>							
<b>Division: 9211 - Equipment Purchases</b>							
70,064	-	135,162	5649	Other Equipment	188,360	188,360	188,360
<b>70,064</b>	-	<b>135,162</b>	<b>Total - Capital Outlay</b>		<b>188,360</b>	<b>188,360</b>	<b>188,360</b>
<b>70,064</b>	-	<b>135,162</b>	<b>Department Total: 631 - Maintenance</b>		<b>188,360</b>	<b>188,360</b>	<b>188,360</b>
<b>Department: 671 - Transit</b>							
<b>Division: 9211 - Equipment Purchases</b>							
-	-	55,205	5649	Other Equipment	44,060	44,060	44,060
-	-	<b>55,205</b>	<b>Total - Capital Outlay</b>		<b>44,060</b>	<b>44,060</b>	<b>44,060</b>
-	-	<b>55,205</b>	<b>Department Total: 671 - Transit</b>		<b>44,060</b>	<b>44,060</b>	<b>44,060</b>
<b>Department: 691 - Engineering</b>							
<b>Division: 9211 - Equipment Purchases</b>							
-	-	31,468	5649	Other Equipment	32,210	32,210	32,210
-	-	<b>31,468</b>	<b>Total - Capital Outlay</b>		<b>32,210</b>	<b>32,210</b>	<b>32,210</b>
-	-	<b>31,468</b>	<b>Department Total: 691 - Engineering</b>		<b>32,210</b>	<b>32,210</b>	<b>32,210</b>
<b>78,921</b>	<b>57,411</b>	<b>1,098,371</b>	<b>Expendures Total</b>		<b>970,280</b>	<b>970,280</b>	<b>970,280</b>
<b>881,912</b>	<b>919,698</b>	-	<b>Fund Net</b>	<b>Total: 591 - Equipment Replacement Fd</b>	-	-	-



## Trust Funds

---

- ❖ Library Endowment
- ❖ Museum Endowment
- ❖ Lavelle Black Trust Fund

## Library Endowment Fund – 690

<b>Fund/Fund Number:</b>	<b>Library Endowment Fund – 690</b>
<b>Department/Department Number:</b>	<b>Library – 311</b>
<b>Division/Division Number:</b>	<b>Ending Fund Balance – 901</b>
<b>Department Director:</b>	<b>Jim Row</b>

### Description of purpose/functions

This program facilitates private donations of monies to the library for general purposes and major capital expenses. Interest from this fund is spent for small capital expenditures. The endowment program has been used for projects including roof repair, retrofitting of the heating/cooling (HVAC) system and a space needs study. The fund provides a mechanism for major bequest(s) or donation(s) in support of the library.

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 690 - Library Endowment Fund						
<u>Revenues</u>						
26,394	26,562	26,700	3081 Beginning Fund Balance	27,300	27,300	27,300
<b>26,394</b>	<b>26,562</b>	<b>26,700</b>	<b>Total - Fund Balance</b>	<b>27,300</b>	<b>27,300</b>	<b>27,300</b>
168	288	350	3611 Interest from Investments	600	600	600
<b>168</b>	<b>288</b>	<b>350</b>	<b>Total - Miscellaneous Revenue</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>26,562</b>	<b>26,850</b>	<b>27,050</b>	<b>Revenue Totals</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>
 <b>Department:</b> 901 - Ending Fund Balance						
<b>Division:</b> 9971 - Equity						
<u>Expenditures</u>						
-	-	27,050	5921 Contingency	27,900	27,900	27,900
-	-	<b>27,050</b>	<b>Total - Contingencies and Unappropriated Balances</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>
-	-	<b>27,050</b>	<b>Expenditure Total</b>	<b>27,900</b>	<b>27,900</b>	<b>27,900</b>

## Museum Endowment Fund – 691

<b>Fund/Fund Number:</b>	<b>Museum Endowment Fund – 691</b>
<b>Department/Department Number:</b>	<b>Community Services Admin – 499</b>
<b>Division/Division Number:</b>	<b>Ending Fund Balance – 901</b>
<b>Department Director:</b>	<b>Jim Row</b>

### Description of purpose/functions of department

The Museum Endowment, established in FY 2001-02, maintains and segregates monies held in savings by the World’s Berry Center Museum Board prior to assumption of the museum function by the City. The fund facilitates private donations of monies to the museum for general purposes.

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 691 - Muesum Endowment Fund</b>						
<u>Revenues</u>						
3,197	628	700	3081 Beginning Fund Balance	850	850	850
<b>3,197</b>	<b>628</b>	<b>700</b>	<b>Total - Fund Balance</b>	<b>850</b>	<b>850</b>	<b>850</b>
21	8	5	3611 Interest from Investments	10	10	10
450	194	-	3699 Other Miscellaneous Income	-	-	-
<b>471</b>	<b>202</b>	<b>5</b>	<b>Total - Miscellaneous Revenue</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>3,668</b>	<b>830</b>	<b>705</b>	<b>Revenue Totals</b>	<b>860</b>	<b>860</b>	<b>860</b>
<b>Department: 499 - Community Services Admin</b>						
<b>Division: 9711 - Operating Transfer Out</b>						
<u>Expenditures</u>						
3,040	-	-	5811.358 Transfer to General Cap Const Fund	-	-	-
<b>3,040</b>	<b>-</b>	<b>-</b>	<b>Total - Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department: 901 - Ending Fund Balance</b>						
<b>Division: 9971 - Equity</b>						
-	-	705	5921 Contingency	860	860	860
<b>-</b>	<b>-</b>	<b>705</b>	<b>Total - Contingencies and Unappropriated</b>	<b>860</b>	<b>860</b>	<b>860</b>

## Lavelle Black Trust Fund – 695

<b>Fund/Fund Number:</b>	<b>Lavelle Black Trust Fund – 695</b>
<b>Department/Department Number:</b>	<b>Police – 211</b>
<b>Division/Division Number:</b>	<b>Patrol – 2111</b>
<b>Department Director:</b>	<b>James C. Ferraris</b>

### Description of purpose/functions of department

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

### Fund Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund:</b> 695 - Lavelle Black Trust Fund						
<b>Department:</b> 000 - Revenue						
<u>Revenues</u>						
45,092	43,536	42,000	3081 Beginning Fund Balance	38,900	38,900	38,900
<b>45,092</b>	<b>43,536</b>	<b>42,000</b>	<b>Total - Fund Balance</b>	<b>38,900</b>	<b>38,900</b>	<b>38,900</b>
279	507	660	3611 Interest from Investments	920	920	920
-	20,428	-	3673 Donations-Police	-	-	-
<b>279</b>	<b>20,935</b>	<b>660</b>	<b>Total - Miscellaneous Revenue</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>45,371</b>	<b>64,471</b>	<b>42,660</b>	<b>Revenue Totals</b>	<b>39,820</b>	<b>39,820</b>	<b>39,820</b>
<b>Department:</b> 211 - Police						
<b>Division:</b> 2111 - Patrol						
<u>Expenditures</u>						
-	6,699	10,000	5329 Other Supplies	10,000	10,000	10,000
1,500	8,769	5,000	5419 Other Professional Serv	5,000	5,000	5,000
335	1,801	5,000	5492 Registrations/Training	5,000	5,000	5,000
<b>1,835</b>	<b>17,269</b>	<b>20,000</b>	<b>Total - Materials &amp; Services</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Department:</b> 901 - Ending Fund Balance						
<b>Division:</b> 9971 - Equity						
-	-	22,660	5921 Contingencies	19,820	19,820	19,820
-	-	<b>22,660</b>	<b>Total Contigencies and Unappropriated Balances</b>	<b>19,820</b>	<b>19,820</b>	<b>19,820</b>
<b>1,835</b>	<b>17,269</b>	<b>42,660</b>	<b>Expenditures Total</b>	<b>39,820</b>	<b>39,820</b>	<b>39,820</b>

## Supporting Schedules

---

- ❖ Debt Overview
- ❖ Personnel Allocation
- ❖ FTE Detail by Supervision Department
- ❖ Budgeted Transfers
- ❖ Capital Construction
  - Current Year Projects
  - Project Data Sheets
  - Capital Improvement Plan – FY 2018-19 to FY 2023-24

## Debt Overview

### Summary of Outstanding Debt

The City of Woodburn will have approximately \$29.8 million in long-term debt principal outstanding at the beginning of this budget-reporting period.

The table below shows the outstanding balances by type, interest rate, outstanding principal amounts and annual debt service amount. Debt service budget authority is rounded up to \$10 and shown in the appropriate department.

Long-Term Debt Estimated as of June 30, 2018						
	Interest Rates	Outstanding Principal	Principal Due FY 2018-19	Interest Due FY 2018-19	Total Debt Svc FY 2018-19	Servicing Fund
<b>Voter Approved General Obligation Bonds</b>						
Police, Series 2017 (Refinanced)	2.08%	3,328,000	484,000	69,222	553,222	GO Debt Service
Subtotal, governmental activities		3,328,000	484,000	69,222	553,222	
<b>Business Type Activity</b>						
Series 2003 Water bond	Variable	4,734,906	343,132	216,317	559,449	Water
2005 Oregon EDD	4.21%	1,785,689	224,649	75,178	299,827	Water
2005 Safe Drinking Water Revolving Ln	4.21%	1,785,689	224,649	75,178	299,827	Water
2011 Revenue Bonds Series A	3.0-5.0%	12,855,000	3,615,000	629,613	4,244,613	Sewer
2011 Revenue Bonds Series B (Def Int)	1.79-4.07%	5,304,071	-	-	-	Sewer
Subtotal, business type activities		26,465,355	4,407,430	996,286	5,403,716	
Total Long Term Debt		29,793,355	4,891,430	1,065,508	5,956,938	

### Legal Debt Limits

Cities in Oregon have a legal debt limit on general obligation (GO) debt equal to 3.0 percent of their real market value. For the City of Woodburn, this limit calculates to \$61.7 million. At the beginning of this budget cycle, the City had \$3.3 million in GO Debt. The available amount of additional debt the City can occur is \$58.4 million.

### Plans for Future Debt

In November 2017, the City refinanced the 2005 Police Facility debt to take advantage of the low interest rate environment. The original debt of \$7.1 million had an average interest rate of 4.17 percent with the final payment due June 2025. In 2017, the outstanding balance of \$3.7 million was refinanced at an overall interest rate of 2.08 percent, and will be paid one year earlier in June 2024. The refinancing resulted in a savings of \$250,186 in interest payment.

Opportunities for savings or improved project management of the City's debt portfolio will continue in FY 2018-19.



## Remaining Long-Term Debt

### Government Activities

<b>General Obligation Refunding Bond - 2017</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Beginning Principal = \$3,749,000	2019	484,000	69,222	553,222
	2020	511,000	59,155	570,155
	2021	539,000	48,526	587,526
	2022	568,000	37,315	605,315
	2023	597,000	25,501	622,501
	2024	629,000	13,083	642,083
		3,328,000	252,803	3,580,803
<b>Total Government Activities</b>		<b>3,328,000</b>	<b>252,803</b>	<b>3,580,803</b>

### Business Activities

<b>Series 2003 Water Bond - #G02003</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Beginning Principal = \$8,400,000	2019	343,132	216,317	559,449
	2020	355,631	201,559	557,190
	2021-29	4,036,143	987,603	5,023,746
		4,734,906	1,405,479	6,140,385

<b>2005 Safe Drinking Water Loan - #S02010</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Beginning Principal = \$4,000,000	2019	224,649	75,178	299,827
	2020	234,106	65,720	299,826
	2021-25	1,326,934	172,196	1,499,130
		1,785,689	313,094	2,098,783

<b>2005 Oregon Econ Dev Water Loan - #Y02007</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Beginning Principal = \$4,000,000	2019	224,649	75,178	299,827
	2020	234,106	65,720	299,826
	2021-25	1,326,934	172,196	1,499,130
		1,785,689	313,094	2,098,783

<b>2011 Sewer Revenue Bonds, Series A</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Beginning Principal = \$34,416,557	2019	3,615,000	629,613	4,244,613
	2020	1,800,000	448,863	2,248,863
	2021-31	7,440,000	741,507	8,181,507
		12,855,000	1,819,982	14,674,982

<b>2011 Sewer Revenue Bonds, Series B</b>	<b>Fiscal Year</b>			
	<b>ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Deferred Interest Bond	2019	-	-	-
Beginning Principal = \$8,985,000	2020	1,669,529	550,471	2,220,000
	2021	1,676,001	683,999	2,360,000
	2023	1,958,541	1,121,459	3,080,000
		5,304,071	2,355,929	7,660,000

<b>Total Business Activities</b>		<b>26,465,355</b>	<b>6,207,578</b>	<b>32,672,933</b>
<b>Grand Total</b>		<b>29,793,355</b>	<b>6,460,381</b>	<b>36,253,736</b>

## Personnel Allocation

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

	ADMINISTRATION	ECONOMIC DEVELOPMENT	CITY RECORDER	CITY ATTORNEY	FINANCE	HUMAN RESOURCES	COMMUNITY SERVICES
001 General Fund							
101 Administration	178,040	-	54,550	122,750	263,200	110,500	-
125 Economic Development	-	97,200	-	-	-	-	-
211 Police	26,420	-	-	17,930	19,570	72,890	-
411 Community Services	-	-	-	-	-	-	130,950
511 Planning	-	-	-	64,170	-	-	-
651 Engineering	-	-	-	-	-	-	-
<b>General Fund Wages &amp; Ben</b>	<b>204,460</b>	<b>97,200</b>	<b>54,550</b>	<b>204,850</b>	<b>282,770</b>	<b>183,390</b>	<b>130,950</b>
110 Transit Fund	5,120	-	1,080	-	13,070	7,190	30,210
123 Building Inspection Fund	2,560	-	-	5,080	13,070	-	-
137 Housing Rehab Fund	2,560	-	-	-	-	-	-
140 Street Fund - Maint	18,270	-	4,360	15,710	150,270	27,210	10,060
661 Garage	-	-	-	-	-	-	-
470 Water Fund	54,310	-	4,360	67,650	162,200	27,210	10,060
472 Sewer Fund							
621 Sewer	67,160	-	4,360	72,160	292,920	27,210	20,150
631 Maintenance	-	-	-	-	-	-	-
641 Surface Water/Collect	-	-	4,360	-	-	-	-
568 Information Technology	-	-	-	-	13,070	-	-
581 Insurance Fund	-	-	36,010	-	13,150	-	-
720 Urban Renewal Fund	7,720	117,970	-	1,420	13,070	-	-
<b>Other Funds Wages &amp; Ben</b>	<b>157,700</b>	<b>117,970</b>	<b>54,530</b>	<b>162,020</b>	<b>670,820</b>	<b>88,820</b>	<b>70,480</b>
<b>All Funds Wages &amp; Ben</b>	<b>362,160</b>	<b>215,170</b>	<b>109,080</b>	<b>366,870</b>	<b>953,590</b>	<b>272,210</b>	<b>201,430</b>

	COMMUNITY					NON-ALLOCATED	TOTAL
	DEVELOPMENT	ENGINEERING	STREET	SEWER	IT		
001 General Fund							
101 Administration	-	-	-	-	-	162,320	891,360
125 Economic Development	-	-	-	-	15,560	-	112,760
211 Police	-	-	-	-	62,660	5,718,960	5,918,430
411 Community Services	-	29,830	-	-	15,550	1,886,480	2,062,810
511 Planning	237,860	-	-	-	10,380	105,320	417,730
651 Engineering	-	59,350	-	-	-	154,180	213,530
General Fund Wages & Ben	237,860	89,180	-	-	104,150	8,027,260	9,616,620
110 Transit Fund	-	-	-	-	-	357,780	414,450
123 Building Inspection Fund	109,170	-	-	-	5,180	465,650	600,710
137 Housing Rehab Fund	-	-	-	-	-	-	2,560
140 Street Fund - Maint	-	158,760	136,190	-	15,550	372,930	909,310
661 Garage	-	-	81,200	-	-	-	81,200
470 Water Fund	-	130,030	8,280	-	10,380	975,650	1,450,130
472 Sewer Fund							
621 Sewer	-	130,030	41,420	-	15,550	1,209,250	1,880,210
631 Maintenance	-	-	-	177,070	-	-	177,070
641 Surface Water/Collect	-	-	-	135,100	-	-	139,460
568 Information Technology	-	-	-	-	47,100	358,700	418,870
581 Insurance Fund	-	-	-	-	-	-	49,160
720 Urban Renewal Fund	-	-	-	-	-	-	140,180
Other Funds Wages & Ben	109,170	418,820	267,090	312,170	93,760	3,739,960	6,263,310
All Funds Wages & Ben	347,030	508,000	267,090	312,170	197,910	11,767,220	15,879,930

## FTE Detail by Supervising Department

This table shows detail of FTE Summary of Supervising Departments on page 18. FTE counts in these tables are assigned to the department that supervises the position. For cost allocations of positions see Personnel Allocation on page 168. *Since supervision and cost allocation are different methods of assigning FTE to departments, the numbers will not be equivalent.*

The Budget for FY 2018-19 renamed some positions and added a full-time shift supervisor in Aquatics. A new position, Economic Development Assistant was during FY 2017-18.

Department and Position	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Budget FY 2018-19
<b>Administration</b>				
<b>City Administrator</b>				
City Administrator	1.0	1.0	1.0	1.0
Executive Legal Assistant	0.4	0.4	0.4	0.4
Communications Coordinator	1.0	1.0	1.0	1.0
<b>Total City Administrator</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>
<b>City Attorney</b>				
City Attorney	1.0	1.0	1.0	1.0
Assistant City Attorney	1.0	1.0	1.0	1.0
Executive Legal Assistant	0.5	0.5	0.5	0.5
<b>Total City Attorney</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>Finance</b>				
Finance Director	1.0	1.0	1.0	1.0
Assistant Finance Director	-	-	-	1.0
Accounting Manager	1.0	1.0	1.0	-
Senior Management Analyst	1.0	1.0	1.0	1.0
Payroll Specialist	-	-	1.0	1.0
Accountant I	1.0	1.0	-	-
Accounting Assistant	-	-	2.0	2.0
Court Operations Clerk	-	-	1.0	1.0
Cashier	-	-	1.0	2.0
Clerk III	4.0	4.0	-	-
Cashier - Part-time	-	-	1.1	0.5
Part-Time Employees - Finance	0.8	0.8	-	-
Municipal Court Judge	0.1	0.1	0.1	0.1
<b>Total Finance</b>	<b>8.9</b>	<b>8.9</b>	<b>9.2</b>	<b>9.6</b>
<b>City Recorder</b>				
City Recorder	1.0	1.0	1.0	1.0
Executive Legal Assistant	0.2	0.2	0.2	0.2
<b>Total City Recorder</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>
<b>Human Resources</b>				
Human Resources Director	1.0	1.0	1.0	1.0
HR Analyst	-	-	1.0	1.0
Assistant Human Resources Director	1.0	-	-	-
<b>Total Human Resources</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>

<b>Department and Position</b>	<b>Actual FY 2015-16</b>	<b>Actual FY 2016-17</b>	<b>Budget FY 2017-18</b>	<b>Budget FY 2018-19</b>
<b>Economic Development</b>				
Economic Development Director	0.5	0.5	0.5	0.4
Economic Development Assistant	-	-	0.5	0.6
<b>Total Economic Development</b>	<b>0.5</b>	<b>0.5</b>	<b>1.0</b>	<b>1.0</b>
<b>Community Development</b>				
<b>Planning</b>				
Community Development Director	1.0	1.0	1.0	1.0
Administrative Specialist	-	-	-	1.0
Administrative Assistant	1.0	1.0	1.0	-
Associate Planner	1.0	1.0	1.0	1.0
Senior Planner	-	-	1.0	1.0
<b>Total Planning</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Building</b>				
Building Official	1.0	1.0	1.0	1.0
Plans Examiner - Building Inspect III	1.0	1.0	1.0	1.0
Plans Examiner - Building Inspect II	1.0	1.0	1.0	1.0
Plans Examiner - Part-time	0.5	0.5	0.5	0.5
Building Inspector - Part-time	-	0.3	0.3	0.3
<b>Total Building</b>	<b>3.5</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>
<b>Total Community Development</b>	<b>6.5</b>	<b>6.8</b>	<b>7.8</b>	<b>7.8</b>
<b>Police</b>				
Police Chief	1.0	1.0	1.0	1.0
Deputy Chief	-	1.0	1.0	1.0
Police Captain	2.0	-	-	-
Police Lieutenant	-	2.0	2.0	2.0
Police Sergeant	5.0	5.0	5.0	5.0
Police Officer	26.0	25.0	26.0	26.0
Code Enforcement Officer	2.0	2.0	2.0	2.0
Evidence Technician	1.0	1.0	1.0	1.0
Evidence Technician - Part-Time	0.5	0.5	0.5	0.5
Executive Assistant	1.0	1.0	1.0	1.0
Police Records Supervisor	1.0	-	-	-
Support Services Manager	-	1.0	1.0	1.0
Police Records Clerk	3.0	3.0	3.0	3.0
Background Investigator	-	0.1	-	-
Part-Time Employees - Bailiffs	0.1	0.1	0.1	0.1
<b>Total Police</b>	<b>42.6</b>	<b>42.7</b>	<b>43.6</b>	<b>43.6</b>

Department and Position	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
<b>Community Services</b>				
<b>Community Services Admin</b>				
Assistant City Administrator	1.0	1.0	1.0	1.0
Special Projects Manager	1.0	1.0	1.0	1.0
Community Relations Manager	1.0	1.0	1.0	1.0
<b>Total Community Services Admin</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Library</b>				
Library Manager	1.0	1.0	1.0	1.0
Librarian	2.0	2.0	2.0	3.0
Library Associate	1.0	1.0	1.0	-
Library Assistant	1.0	1.0	1.0	1.0
Part-Time Employees - Library	5.5	5.5	5.5	5.5
<b>Total Library</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>
<b>Recreation</b>				
Recreation Manager	1.0	1.0	1.0	1.0
Recreation Supervisor	-	1.0	1.0	1.0
Recreation Coordinator	1.0	-	-	-
Part-Time Employees - Recreation	1.9	1.9	1.9	1.9
<b>Total Recreation</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>
<b>Aquatics</b>				
Aquatics Program Supervisor	1.0	1.0	1.0	1.0
<i>Aquatics Coordinator (New)</i>	-	-	-	1.0
Part-Time Employees - Aquatics	10.1	10.1	10.1	9.1
<b>Total Aquatics</b>	<b>11.1</b>	<b>11.1</b>	<b>11.1</b>	<b>11.1</b>
<b>Transit</b>				
Transit Manager	1.0	1.0	1.0	1.0
Bus Driver Lead	1.0	1.0	1.0	1.0
Clerk II	1.0	1.0	-	-
Bus Driver - Part-Time	3.5	3.3	3.7	4.2
Medical Transport Driver - Part-Time	-	0.7	0.7	0.7
Vehicle Custodian - Part-Time	0.3	0.4	0.2	0.2
<b>Total Transit</b>	<b>6.8</b>	<b>7.4</b>	<b>6.6</b>	<b>7.1</b>
<b>Parks &amp; Facilities Maintenance</b>				
Facilities & Grounds Maintenance Supervisor	1.0	1.0	1.0	1.0
Parks & Maintenance Lead Worker	-	-	-	1.0
Parks & Facilities Maintenance Worker	6.0	6.0	6.0	5.0
Part-Time Employees - Seasonal	1.3	1.3	1.3	1.3
<b>Total Parks &amp; Facilities Maintenance</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>	<b>8.3</b>
<b>Total Community Services</b>	<b>43.6</b>	<b>44.2</b>	<b>43.4</b>	<b>43.9</b>
<b>Information Technology</b>				
Information Technology Manager	1.0	1.0	1.0	1.0
IT Systems Administrator	-	1.0	1.0	1.0
IT Network Administrator	3.0	2.0	2.0	1.0
<i>IT Software Support Specialist (New)</i>	-	-	-	1.0
<i>GIS Technician (New)</i>	-	-	-	1.0
IT Technician - Part-Time	-	-	0.5	0.5
<b>Total Info Technology</b>	<b>4.0</b>	<b>4.0</b>	<b>4.5</b>	<b>5.5</b>

<b>Department and Position</b>	<b>Actual FY 2015-16</b>	<b>Actual FY 2016-17</b>	<b>Budget FY 2017-18</b>	<b>Budget FY 2018-19</b>
<b>Public Works</b>				
<b>Water</b>				
PW Operations Section Supervisor	-	-	-	1.0
Drinking Water Section Supervisor	1.0	1.0	1.0	-
Water Treatment Supervisor/Water Operator III	1.0	1.0	1.0	1.0
Administrative Analyst	-	-	-	1.0
Clerk III	1.0	1.0	1.0	-
Utility Worker I	1.0	2.0	2.0	2.0
Utility Worker II	1.0	1.0	1.0	1.0
Utility Worker III	3.0	1.0	1.0	1.0
Utility Worker IV	-	1.0	1.0	1.0
Water Operator I	1.0	1.0	1.0	1.0
Water Maintenance Tech	1.0	1.0	1.0	1.0
<b>Total Water</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
<b>Surface Water/Sewer Collections</b>				
Sewer Line Maintenance Tech	1.0	1.0	1.0	1.0
Utility I	1.0	1.0	1.0	1.0
Utility II	1.0	1.0	1.0	1.0
Utility III	1.0	1.0	1.0	1.0
Street/Sewer Line Maintenance Supervisor	1.0	-	-	-
<b>Total Surface Water/Sewer Collections</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Sewer</b>				
<i>WWTP Supervisor/Operator IV (new)</i>	-	-	-	1.0
<i>WWTP Supervisor/Operator III (new)</i>	-	-	-	1.0
Wastewater Treatment Section Supervisor	1.0	1.0	1.0	-
Administrative Specialist	-	-	-	1.0
Clerk III	1.0	1.0	1.0	-
Industrial Waste Inspector	1.0	1.0	1.0	1.0
Laboratory Technician	1.0	1.0	1.0	1.0
Utility Worker II	2.0	1.0	1.0	1.0
Utility Worker I	-	1.0	1.0	1.0
Wastewater Maintenance Technician	2.0	2.0	2.0	2.0
Wastewater Operator I	1.0	1.0	1.0	2.0
Wastewater Operator II	1.0	1.0	1.0	1.0
Wastewater Operator III	1.0	1.0	1.0	-
<b>Total Sewer</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>
<b>Street</b>				
<i>PW Program &amp; Compliance Manager (NEW)</i>	-	-	-	1.0
Street Maintenance Supervisor	-	1.0	1.0	-
Utility Worker I	1.0	2.0	3.0	3.0
Utility Worker II	1.0	1.0	-	-
Utility Worker III	1.0	1.0	1.0	1.0
Utility worker I (Seasonal)	-	1.3	1.5	1.5
<b>Total Street</b>	<b>3.0</b>	<b>6.3</b>	<b>6.5</b>	<b>6.5</b>

<b>Department and Position</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
<b>Public Works (cont.)</b>				
<b>Garage</b>				
Fleet Maintenance Tech Lead	1.0	-	-	-
Fleet Maintenance Tech	1.0	1.0	1.0	1.0
<b>Total Garage</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Engineering</b>				
Public Works Director	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	1.0
Administrative Specialist	-	-	-	1.0
Clerk III	1.0	1.0	1.0	-
C.E. Engineering Tech III	1.0	-	-	-
C.E. Technician II	1.0	-	-	-
CD/GIS Technician	1.0	1.0	1.0	1.0
Project Engineer	1.0	0.5	1.5	1.5
Senior Engineering Technician	1.0	1.0	-	-
<b>Total Engineering</b>	<b>8.0</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>Total Public Works</b>	<b>39.0</b>	<b>37.8</b>	<b>38.0</b>	<b>39.0</b>
<b>TOTAL FTE</b>	<b>153.1</b>	<b>151.9</b>	<b>155.5</b>	<b>158.4</b>



## Budgeted Transfers

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

		Transfers In									
		Transit	Street	General	Str/Storm	Sewer	Water	Equip	PERS		
Fund		Fund 110	Fund 140	Cap Const Fund 358	Cap Const Fund 363	Cap Const Fund 465	Cap Const Fund 466	Replacemt Fund 591	Reserve Fund 693	Total	
Transfer Out	General Fund 001	116,000		1,387,000					1,598,090	<b>3,101,090</b>	
	Transit Fund 110								4,140	<b>4,140</b>	
	Building Fund 123								6,010	<b>6,010</b>	
	Street Fund 140				1,563,800			50,000	9,900	<b>1,623,700</b>	
	Street SDC Fund 376				2,200,000					<b>2,200,000</b>	
	Storm SDC Fund 377				140,000					<b>140,000</b>	
	Water Fund 470							20,000	14,500	<b>34,500</b>	
	Sewer Fund 472		90,000			844,440		50,000	21,970	<b>1,006,410</b>	
	Water SDC Fund 474						902,500			<b>902,500</b>	
	Sewer SDC Fund 475					903,410				<b>903,410</b>	
	Info Tech Fund 586								4,190	<b>4,190</b>	
	<b>Total</b>		<b>116,000</b>	<b>90,000</b>	<b>1,387,000</b>	<b>3,903,800</b>	<b>1,747,850</b>	<b>902,500</b>	<b>120,000</b>	<b>1,658,800</b>	<b>9,925,950</b>

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

PERS Reserve Fund is a new fund set up to reserve a portion of payroll to pay down the unfunded PERS liability.

## 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 so span multiple budget periods. This ensures that budget authority is available for the project should the schedule accelerate. In addition, this ensures that funds authorized are earmarked for the project, which prevents inadvertent over expenditure of limited dedicated resources. Previously authorized projects not completed in the prior fiscal year are included with the balance of unexpended funds budgeted. Projects that require financing are budgeted incrementally to ensure that available funding is used prior to incurring borrowing costs.

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

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

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

## Project Data Sheets

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

## Current Year Projects

Project Name	Project Number	General Cap	Street & Storm	Sewer	Water	Total
		Const Fund 358	Cap Const Fund 363	Cap Const Fund 465	Cap Const Fund 466	
City-wide Facility Improvements	CBGF1556	2,800,000	-	-	-	2,800,000
West Hayes street improvement <sup>(A)</sup>	CIST1486	-	3,000,000	-	-	3,000,000
Safety Sidewalk & ADA Construction	CIST1165	-	25,000	-	-	25,000
Hardcastle Avenue/Railroad Crossing Realignment <sup>(B)</sup>	CIST1443	-	1,100,000	-	-	1,100,000
Fourth Street Storm rehabilitation <sup>(C)</sup>	CDST1471	-	200,000	-	-	200,000
Aquatic Center Area Storm Improvement	CDST1549	-	78,800	-	-	78,800
WWTP Phase 2A Upgrades	CISW1052	-	-	1,200,000	-	1,200,000
Brick Veneer Repair - Digester	CISW1544	-	-	50,000	-	50,000
Mill Creek Pump Station - Phase 1	CDSW1413	-	-	200,000	-	200,000
Pump Station Upgrades (Existing Upgrades - Reliability)	CDSW1414	-	-	225,000	-	225,000
Sanitary Sewer Collection System Piping replacement	CDSW1488	-	-	250,000	-	250,000
Rainier Lift Station - Force Main & Gravity sections	CESW1514	-	-	300,000	-	300,000
Santiam Lift Station Abandonment	CDSW1512	-	-	235,000	-	235,000
I-5 Pump Station Project	CDSW1547	-	-	1,307,000	-	1,307,000
Sanitary Sewer - Boones Crossing PUD	CDSW1513	-	-	80,000	-	80,000
Water Master Plan & Rate Study	EAWA1205	-	-	-	30,000	30,000
Well Rehabilitation	CDWA1550	-	-	-	30,000	30,000
Water Rights Implementation	AAWA1442	-	-	-	40,000	40,000
Fire Flow Improvements	CDWA1551	-	-	-	336,800	336,800
Repaint Elevated Storage Tank	CIWA1545	-	-	-	400,000	400,000
Parr Road Treatment Plant - New Well & Raw Water Piping <sup>(D)</sup>	CDWA1546	-	-	-	1,590,250	1,590,250
Rehab/Capacity Imprvments to Existing Distribution System <sup>(E)</sup>	CDWA1552	-	-	-	210,000	210,000
Hwy 214 - Astor Way to 1210 Newberg Hwy loop <sup>(F)</sup>	CDWA1518	-	-	-	190,000	190,000
<b>Total</b>		<b>2,800,000</b>	<b>4,403,800</b>	<b>3,847,000</b>	<b>2,827,050</b>	<b>13,877,850</b>

<sup>(A)</sup> CIST1486 - \$1,700,000 funded from Street SDC Fund and \$80,000 being funded from Storm SDC Fund

<sup>(B)</sup> CIST1443 - \$500,000 funded from Street SDC Fund

<sup>(C)</sup> CDSW1471 - \$60,000 funded from Storm SDC Fund

<sup>(D)</sup> CDWA1518 - \$750,000 funded from Water SDC Fund

<sup>(E)</sup> CDWA1518 - \$62,500 funded from Water SDC Fund

<sup>(F)</sup> CDWA1518 - \$90,000 funded from Water SDC Fund

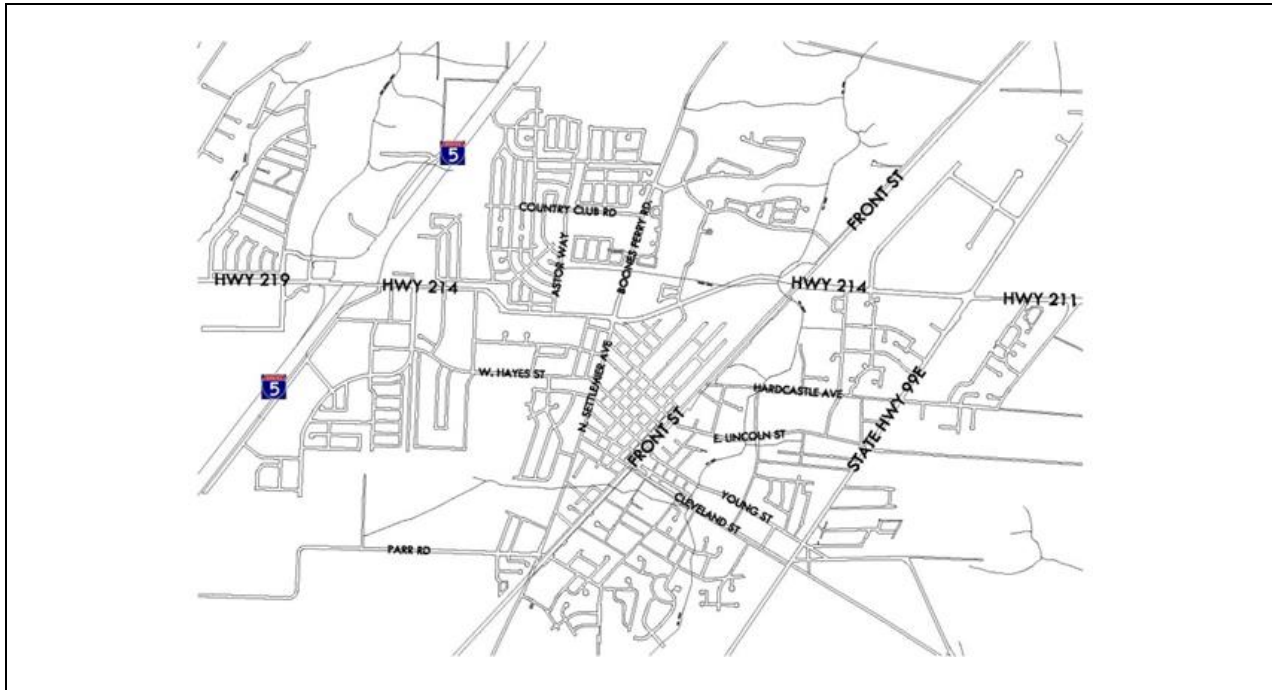
Water project SDC cost split based on July 9, 2018 approved methodology report includes:

Project	Percent Eligibility
New Wells	100%
Hydrogeological Study	100%
Well 7 Improvements	25%
Parr Road 3 <sup>rd</sup> booster pump & SCADA	99%
National Way 3 <sup>rd</sup> booster pump	100%
Transmission Replacement	36%
SWIR system expansion Excludes estimated developer funded cost portion	100%
OR-99E network connections	100%
Fire flow improvements	36%

### Project Data for City-wide Facility Improvements

Project Number:	CBGF1556	New Project <input checked="" type="checkbox"/>
Project Name:	Citywide Facility Improvements	
Project Description:	Improvements to various City facilities due to deferred maintenance. City Hall remodel and HVAC, Police HVAC and Emergency Operations Center are a few of the projects.	

Map:



Project Justification:	A capital investment in existing facilities is necessary to preserve future use. Project funding of \$1.2 million will come from a General Fund reserve transfer and \$1.6 million from financing.
Operating Fund Impact:	Energy savings from upgrades
Project Status:	Design/Construction
Estimated Completion Date:	June 2020
Estimated Project Cost:	\$2,800,000
Capital Expense Account:	358-121-9531 5629 Buildings

**Budget History:**

Fiscal Year	2018-19			
Budget	\$2,800,000			
Year to Date expenses	0			
Balance	\$2,800,000			

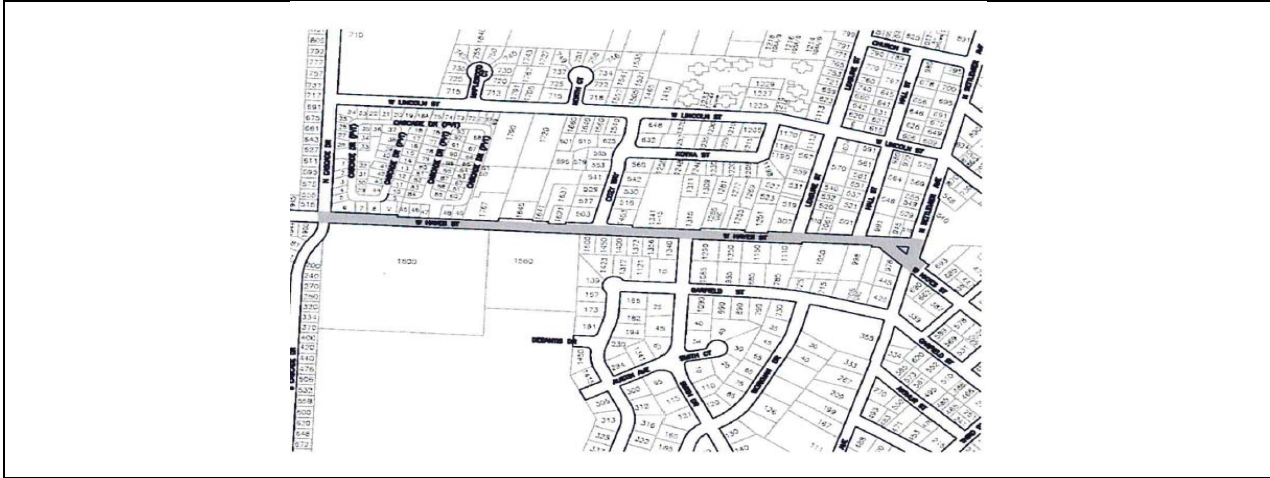
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
MBGF1520	001	General Fund	\$2,800,000	FY 2018-19

### Project Data for West Hayes Street Improvement

Project Number:	CIST1486	New Project <input type="checkbox"/>
Project Name:	West Hayes – Settlemier to Cascade – Street Improvement	
Project Description:	Improve intersection of Settlemier and W. Hayes Street; improve pedestrian crossing near school at Cozy Way with a pedestrian warning signal; widen and improve street between Settlemier and Cascade with sidewalks on both sides.	

Map:



Project Justification:	To improve pedestrian and vehicular safety. Nellie Muir Elementary School is located within the boundaries of this project and currently there are continuous sidewalks on the south side of the street. West Hayes is classified as a Service Collector, which should have bike lanes and sidewalks on both sides of the street. A pedestrian crossing is located at Cozy Way. The intersection of West Hayes with Settlemier Avenue splits eastbound and westbound traffic.
Operating Fund Impact:	No impact to operating budget but will reduce long term maintenance costs
Project Status:	Final design 2018 and construction 2019
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$3,125,000
Capital Expense Account:	363-631-9531 5631 Street/Sidewalk/Alley

**Budget History:**

Fiscal Year	2016-17	2017-18	2018-19
Budget	\$3,125,000	\$3,072,156	\$3,000,000
Year to Date expenses	\$52,844	\$72,156	
Balance	\$3,072,156	\$3,000,000	

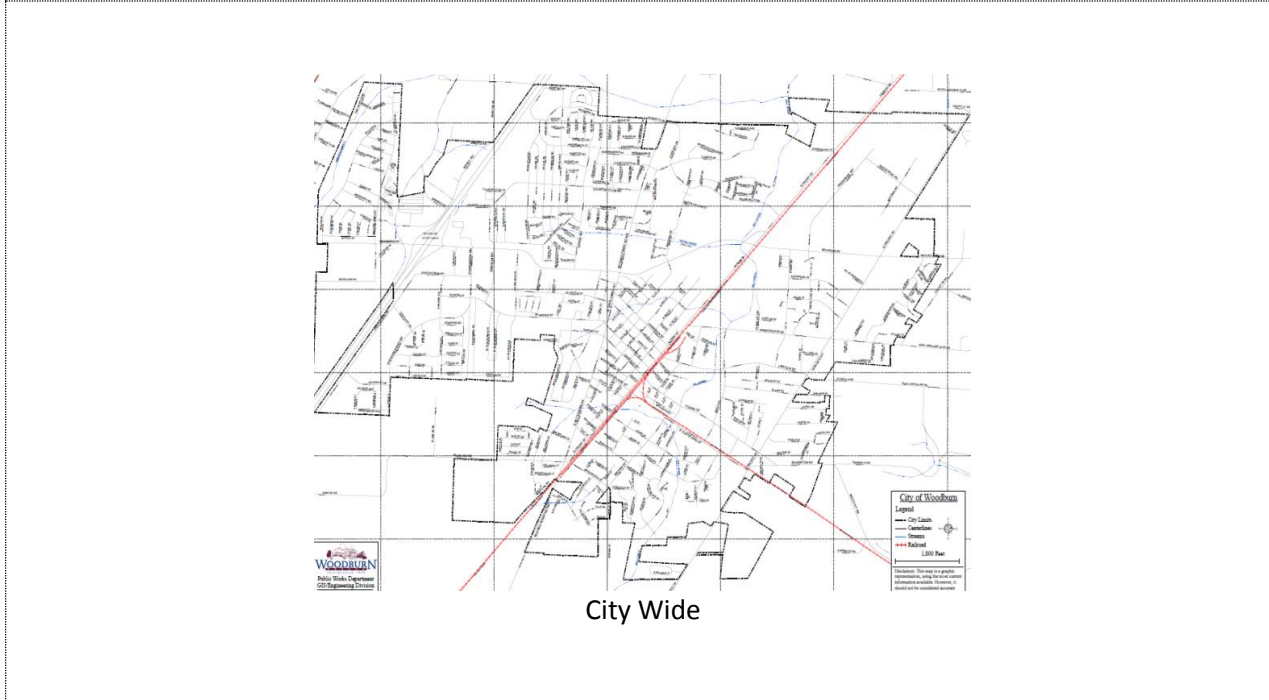
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CIST1486	140	Street Fund	\$1,345,000	FY 2018-19
CIST1486	376	Street SDC Fund	\$1,700,000	FY 2018-19
CIST1486	377	Storm SDC Fund	\$80,000	FY 2018-19

**Project Data for Safety Sidewalk and ADA ramps**

Project Number:	CIST1165	New Project <input type="checkbox"/>
Project Name:	Safety Sidewalk Construction/ADA ramps	
Project Description:	Construction of miscellaneous sidewalks and ADA improvements. Improvements include new ADA ramps at intersection corners mostly throughout the Downtown area.	

Map:



Project Justification:	Improvements for safe pedestrian movements and ADA compliance.
Operating Fund Impact:	No impact to operating budget
Project Status:	Annual
Estimated Completion Date:	Ongoing
Estimated Project Cost:	\$25,000
Capital Expense Account:	363-631-9531 5631 Streets/Alleys/Sidewalks

**Budget History**

Fiscal Year	2018-19				
Budget	\$25,000				
Year to Date expenses					
Balance					

**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CIST1165	140	Street Fund	\$25,000	2018-19



**Project Data for Hardcastle Avenue/Railroad Crossing Realignment**

Project Number:	CIST1443	New Project <input type="checkbox"/>
Project Name:	Hardcastle Avenue/Railroad Crossing Realignment	
Project Description:	The project will include shifting the intersection to the north, allowing wider turning areas for trucks and match the existing grade with N. Front Street. There will be a new 32 ft. wide street with curb and sidewalk on both sides up to and around Commerce Way, new railroad crossing signal system and concrete grade crossing panels.	

Map:



Project Justification:	This project will allow safer turning movements for vehicular traffic
Operating Fund Impact:	Railroad crossing is owned by Union Pacific Railroad – no impact on City budget
Project Status:	Design and right-of-way acquisition 2018 and construction 2019
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$1,200,000
Capital Expense Account:	363-631-9531 5631 Streets/Alleys/Sidewalks

**Budget History:**

Fiscal Year	2017-18	2018-19
Budget	\$1,200,000	\$1,100,000
Year to Date expenses	\$100,000	
Balance	\$1,100,000	

**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CIST1443	140	Street Fund	\$700,000	FY 2017-19
CIST1443	376	Street SDC Fund	\$500,000	FY 2017-19

### Project Data for Fourth Street Storm Rehab

Project Number:	CDST1471	New Project <input type="checkbox"/>
Project Name:	Fourth Street Storm Rehabilitation	
Project Description:	Replace existing pipes with four each 48-inch storm drain manholes, 1,270 LF PVC storm drain pipe and nine each Type II catch basins/inlets on Fourth Street between Garfield Street and Harrison Street	

Map:



Project Justification:	The project will correct a significant ongoing storm maintenance problem and will replace deteriorated and substandard storm pipe and catch basin inlets
Operating Fund Impact:	Decrease maintenance costs by correcting problems
Project Status:	Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$260,000
Capital Expense Account:	363-631-9531 5636 Storm Drains

**Budget History:**

Fiscal Year	2015-16	2016-17	2017-18	2018-19
Budget	\$260,000	\$237,338	\$237,338	\$200,000
Year to Date expenses	\$22,662	\$251	\$37,338	
Balance	\$237,338	\$237,087	\$200,000	

**Funding Data:**

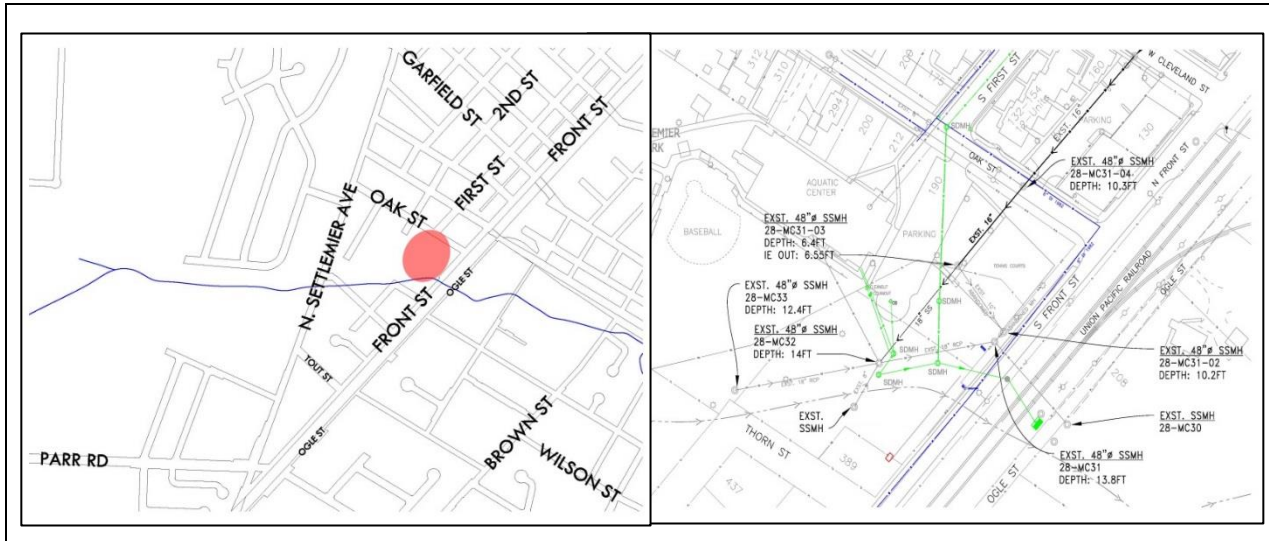
Project No.	Fund No.	Fund Name	Amount	FY
CDST1471	140	Street Fund	\$190,000	2015-19
CDST1471	377	Storm SDC	\$60,000	2015-19
CDST1471	140	Street Fund	\$10,000	2016-19



## Project Data for Aquatic Center Area Storm Improvement

Project Number:	CDST1549	New Project <input checked="" type="checkbox"/>
Project Name:	Aquatic Center Area Storm Improvement	
Project Description:	Replace an aged 16-inch concrete storm sewer with a new 18-inch for capacity and resolve alignment conflicts with existing sanitary sewer.	

**Map:**



Project Justification:	This project will eliminate an existing storm water/sanitary sewer conflict and provide addition capacity for future improvements
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$78,800
Capital Expense Account:	363-631-9531 5631 Street/Alleys/Sidewalks

**Budget History:**

Fiscal Year	2018-19		
Budget	\$78,800		
Year to Date expenses	0		
Balance	\$78,800		

**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CDST1549	140	Street Fund	\$78,800	2018-19

### Project Data for WWTP Phase 2A Upgrades

Project Number:	CISW1052	New Project <input type="checkbox"/>
Project Name:	WWTP Phase 2A and Natural Treatment System Upgrades	
Project Description:	<p>Compliance Wastewater System improvements upgrades include blower upgrades, contact stabilization, generator upgrades for reliability and redundancy, constructed wetlands for effluent cooling, expansion of the poplar tree plantation and installation of a new Pudding River outfall. The final design plans for the compliance upgrades were prepared and submitted to Oregon DEQ in January 2012. The Environmental Protection Agency, based on a court decision, disapproved Oregon DEQ using National Conditions Criterion for establishing TMDL's for thermal loading, which is what the City's TMDL for is based on. The City cannot move forward until DEQ establishes the TMDL for thermal loading for the City's NPDES discharge permit for Pudding River. Depending on the timing of future decisions, some components not related to thermal loading may be pulled out and constructed separately.</p>	

Map:



Project Justification:	Compliance upgrades needed to deal with new thermal loading limits on the Pudding River.
Operating Fund Impact:	Increases long term costs because of additional maintenance
Project Status:	Waiting DEQ determination on Thermal Loading for Pudding River
Estimated Completion Date:	Depends on Oregon DEQ
Estimated Project Cost:	\$12,400,000
Capital Expense Account:	465-621-9531 5635 Sewer

#### **Budget History**

Fiscal Year	2014-15	2015-17	2017-18	2018-19	2019-20+
Budget	\$1,000,000	\$1,000,000	\$1,000,000	\$1,200,000	\$11,200,000
Year to Date expenses	\$850	\$0	\$0		
Balance	\$999,150	\$1,000,000	\$1,000,000	\$1,200,000	

#### **Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CISW1052	472	Sewer Fund	\$12,400,000	FY 2014-18+

**Project Data for WWTP Digester Brick Veneer Repair**

Project Number:	CISW1544	New Project <input checked="" type="checkbox"/>
Project Name:	WWTP Digester Brick Veneer Repair	
Project Description:	Repair of deteriorated brick veneer on the Digester Building at the WWTP.	

Map:



Project Justification:	Repairing deteriorated brick veneer on Digester Building
Operating Fund Impact:	No impact on operating fund
Project Status:	Construction
Estimated Completion Date:	June 30, 2019
Estimated Project Cost:	\$50,000
Capital Expense Account:	465-621-9531 5635 Sewer

**Budget History:**

Fiscal Year	2018-19			
Budget	\$50,000			
Year to Date expenses				
Balance				

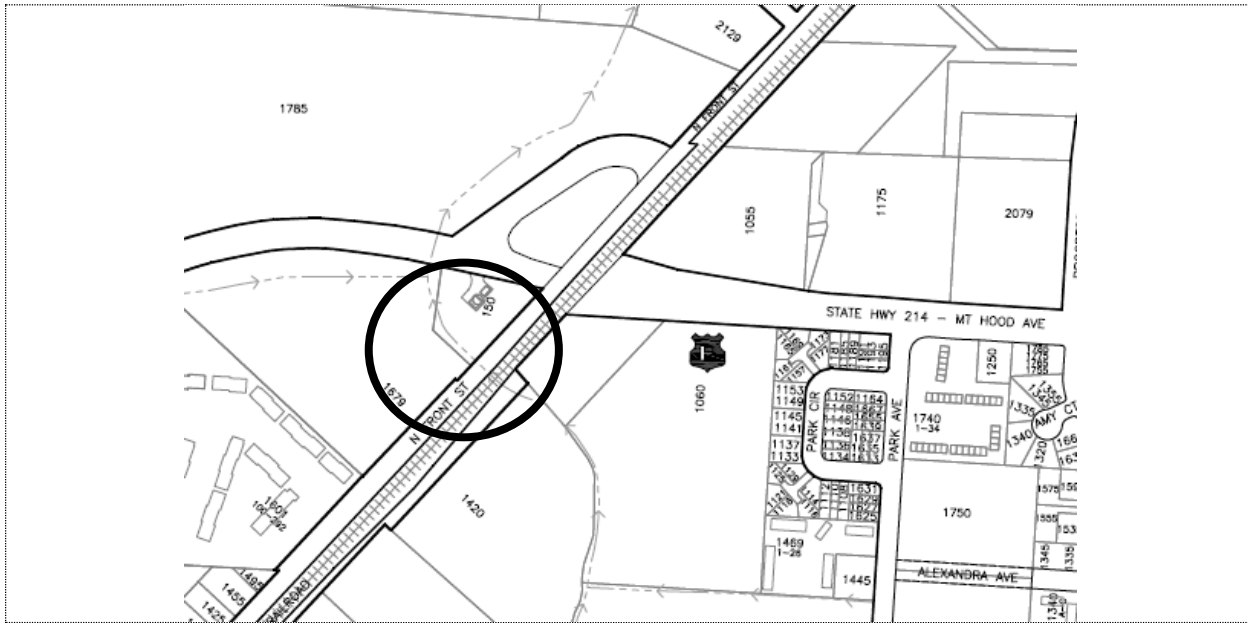
**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CISW1544	472	Sewer Fund	\$50,000	2018-19

**Project Data for Mill Creek Pump Station, Phase 1**

Project Number:	CDSW1413	New Project <input type="checkbox"/>
Project Name:	Mill Creek Pump Station Phase 1	
Project Description:	Project identified in Wastewater Facilities Plan. Minimum capacity of existing pumps at Mill Creek Pump Station exceeds the low flow conditions. The project installs new flow submersible pumps with variable speeds at Mill Creek Pump Station. This project is included in the POTW/Natural Treatment System upgrades project that currently is on hold pending future DEQ decisions. Depending on the timing of future decisions, it may be pulled out and bid separately.	

Map:



Project Justification:	Project will improve pump and motor life, improve force main operations by providing constant flow and improve plan performance by providing a steady flow during low flow conditions.
Operating Fund Impact:	Increases long term costs because of additional maintenance
Project Status:	Currently on hold pending DEQ decisions
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$200,000
Capital Expense Account:	465-621-9531 5635 Sewer

**Budget History:**

Fiscal Year	2018-19		
Budget	\$200,000		
Year to Date expenses			
Balance	\$200,000		

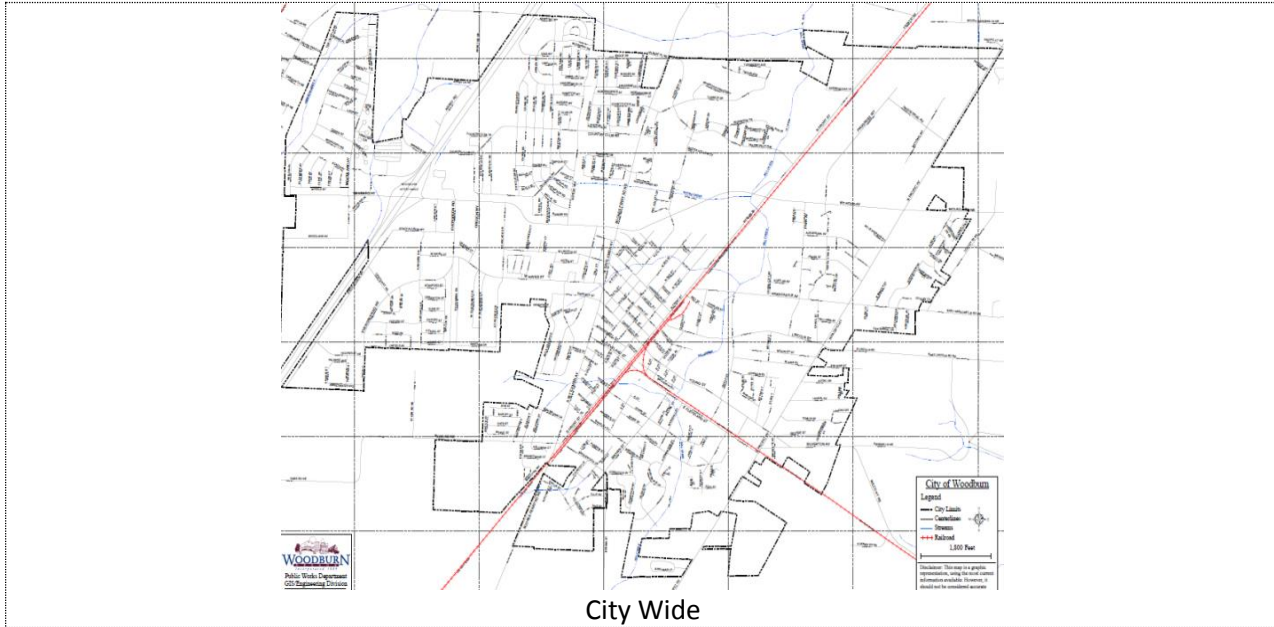
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1413	472	Sewer Fund	\$200,000	2018-19

### Project Data for Pump Station Upgrades

Project Number:	CDSW1414	New Project <input type="checkbox"/>
Project Name:	Pump Station Upgrades – electrical & alarms	
Project Description:	Compliance with DEQ reliability requirements including electrical and alarm systems.	

Map:



Project Justification:	Initial condition assessment of the existing pump stations was included in the Wastewater Facilities Plan but it was recommended to do a separate Pump Station Reliability Study and modifications done that are identified to ensure continued compliance.
Operating Fund Impact:	Increases long term costs because of additional maintenance
Project Status:	Design
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$225,000
Capital Expense Account:	465-621-9531 5635 Sewer

#### **Budget History**

Fiscal Year	2017-18	2018-19	
Budget	\$225,000	\$225,000	
Year to Date expenses	0		
Balance	\$225,000		

#### **Funding Data:**

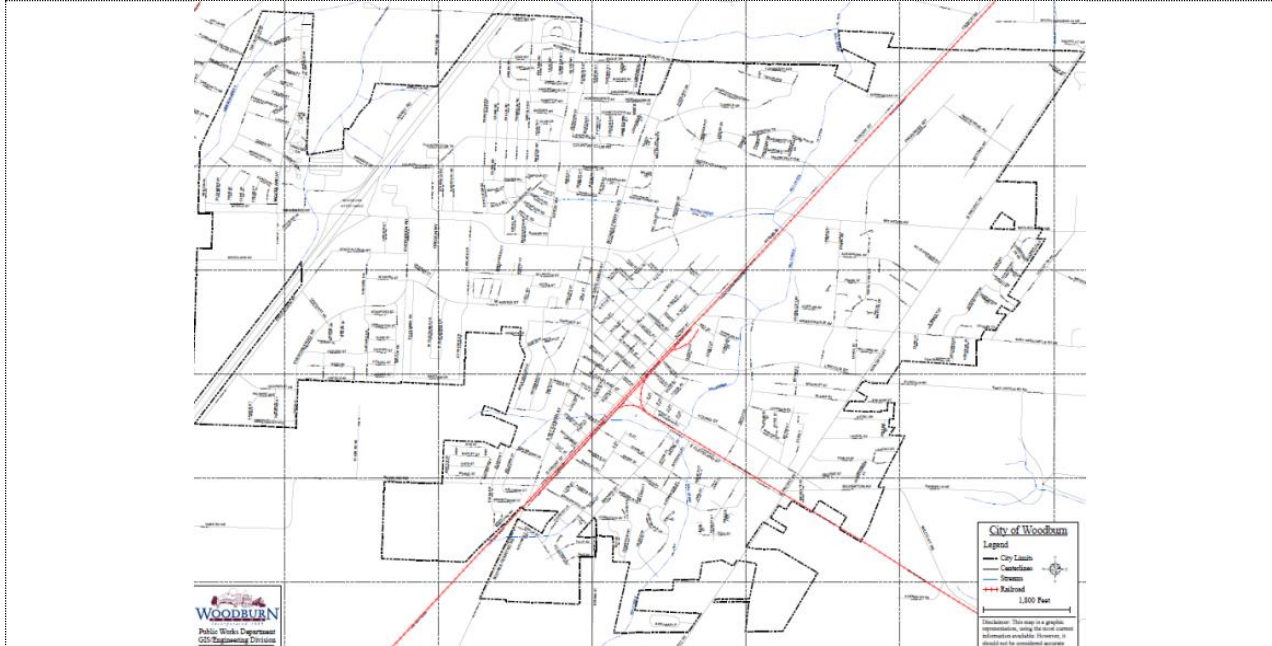
Project No.	Fund No.	Fund Name	Amount	FY
CISW1002	465	Sewer Capital Construction Fund	\$225,000	2017-19



**Project Data for Sanitary Sewer Collection System replacement piping**

Project Number:	CDSW1515	New Project <input type="checkbox"/>
Project Name:	Sanitary Sewer Collection System Replacement piping	
Project Description:	Replacement of deteriorated sanitary sewer piping throughout the City. This project also includes force main air release upgrades.	

Map:



Project Justification:	<p>Project will restore sanitary sewer infrastructure and eliminate infiltration and inflow of ground water into the sanitary sewer system.</p> <p>Air relief valves are failing and require regular maintenance. The improvement would increase the efficiency of the sewer force main system and lower operating costs for power to the pumps.</p>
Operating Fund Impact:	Will reduce power costs for the pumps
Project Status:	Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$250,000
Capital Expense Account:	465-621-9531 5635 Sewer

**Budget History:**

Fiscal Year	2017-18	2018-19
Budget	\$250,000	\$250,000
Year to Date expenses	0	
Balance	\$250,000	\$250,000

**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1515	472	Sewer Fund	\$250,000	2017-19

**Project Data for Rainier Pump Station and downstream sewer line**

Project Number:	CESW1514	New Project <input checked="" type="checkbox"/>
Project Name:	Rainier Pump Station and downstream sewer line	
Project Description:	Replace an existing 8-inch sanitary sewer discharge line to handle required flow volumes during peak events	

Map:



Project Justification:	The larger diameter sanitary sewer pipeline will convey peak flows without surcharging the pump station
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$300,000
Capital Expense Account:	465-621-9531 5635 Sewer

**Budget History:**

Fiscal Year	2018-19			
Budget	\$300,000			
Year to Date expenses	0			
Balance	\$300,000			

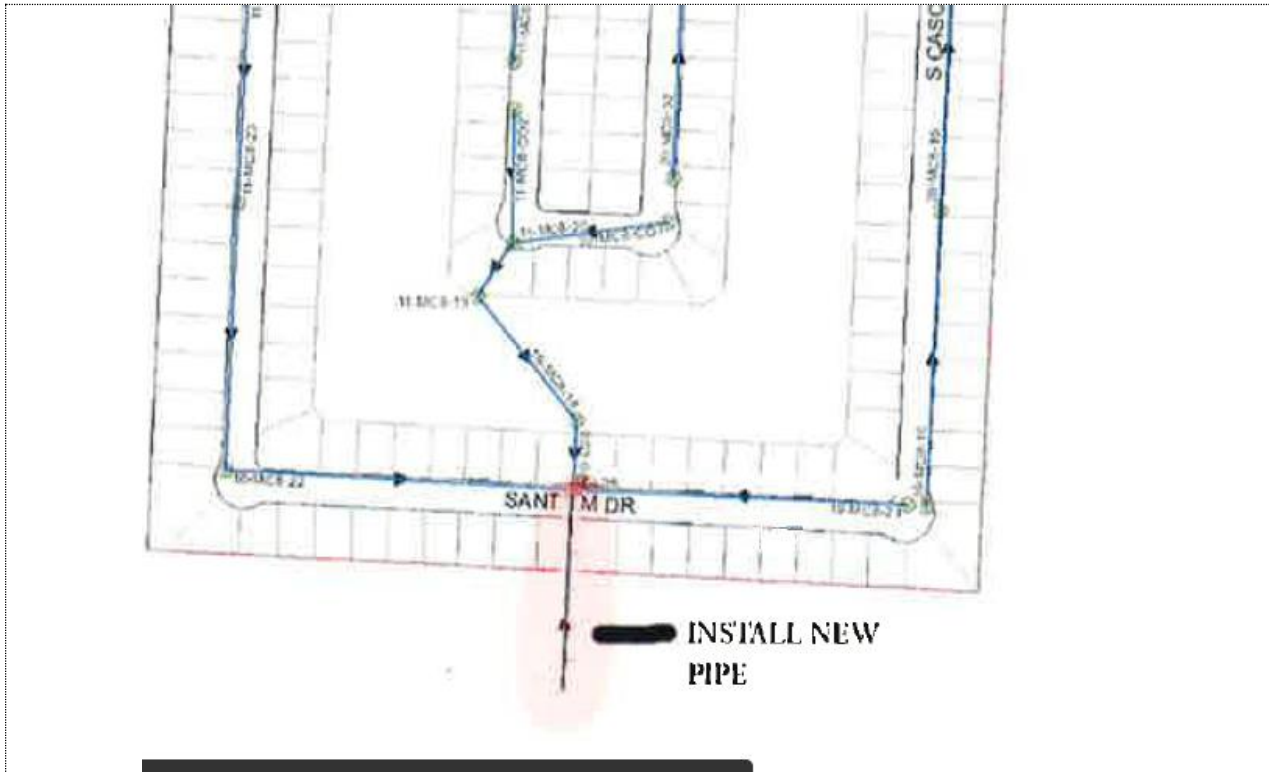
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CESW1514	472	Sewer Fund	\$300,000	FY 2018-19

**Project Data for Santiam Lift Station Abandonment**

Project Number:	CDSW1512	New Project <input type="checkbox"/>
Project Name:	Santiam Lift Station Abandonment	
Project Description:	Abandonment of the lift station and realign sewer main to provide gravity sewer. New development is currently being planned which will be occurring south of this area.	

Map:



Project Justification:	Eliminate significant costs in maintaining the existing lift Station
Operating Fund Impact:	Will reduce maintenance costs
Project Status:	Demolition
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$235,000
Capital Expense Account:	465-621-9531 5635 Sewer

**Budget History:**

Fiscal Year	2017-18	2018-19
Budget	\$235,000	\$235,000
Year to Date expenses	0	
Balance	\$235,000	\$235,000

**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1512	472	Sewer Fund	\$235,000	2017-19



### Project Data for I-5 Pump Station Upgrade

Project Number:	CDSW1547	New Project <input checked="" type="checkbox"/>
Project Name:	I-5 Pump Station Project	
Project Description:	Upgrade I-5 Pump Station to handle future development flows as per the Wastewater Facilities Plan	

Map:



Project Justification:	The project will provide adequate sanitary sewer capacity for new developments in the Southwest Industrial Reserve (SWIR) area. The SWIR area consists of property on the southwest side of I-5 along Butteville Road and property on the southeast side of I-5 south of Walmart.
Operating Fund Impact:	
Project Status:	Design/Construction
Estimated Completion Date:	June 2020
Estimated Project Cost:	\$1,307,000
Capital Expense Account:	465-631-9531 5631 Street/Alleys/Sidewalks

**Budget History:**

Fiscal Year	2018-19	2019-20		
Budget	\$1,307,000			
Year to Date expenses				
Balance	\$1,307,000			

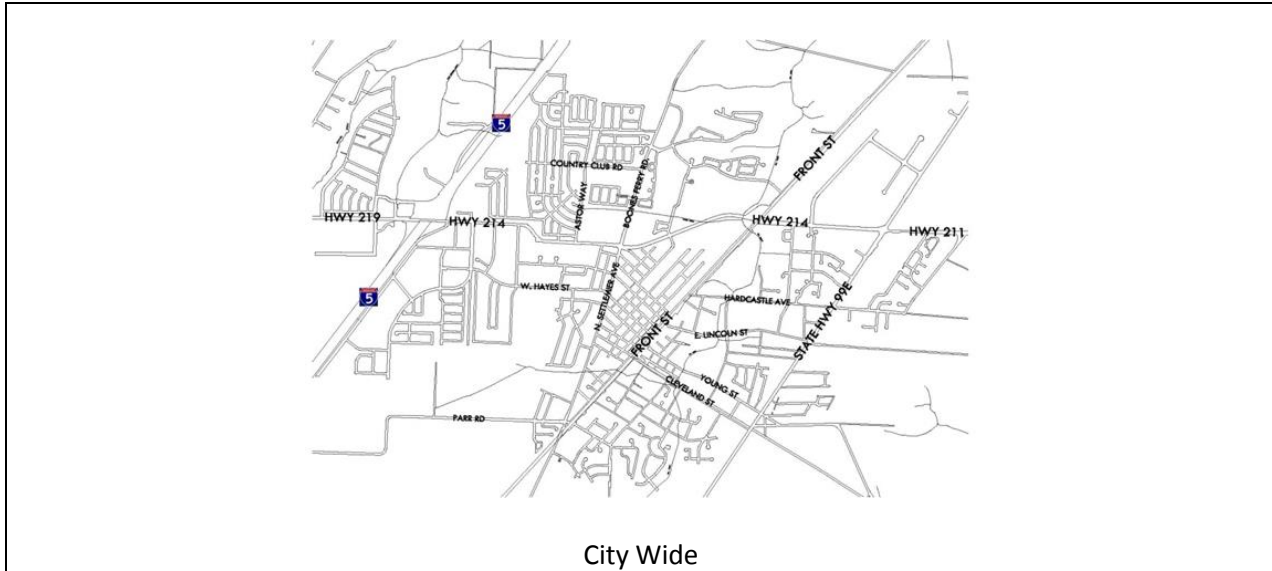
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1547	472	Sewer Fund	\$1,307,000	FY 2018-20

**Project Data for Water Master Plan & Rate Study**

Project Number:	EAWA1205	New Project <input checked="" type="checkbox"/>
Project Name:	Water Master Plan & Rate Study	
Project Description:	Complete the update of the existing Water Master Plan to reflect current conditions, future growth (including UGB expansion areas), and needed capital improvements. Project will also complete the water rate and SDC Study.	

Map:



Project Justification:	This will enable completion of the water rate and SDC study and implementation
Operating Fund Impact:	Increased revenue from increased rates
Project Status:	Currently in development stage
Estimated Completion Date:	June 30,2019
Estimated Project Cost:	\$30,000
Capital Expense Account	466-611-9531 5434 Water

**Budget History:**

Fiscal Year	2018-19			
Budget	\$30,000			
Year to Date expenses				
Balance	\$30,000			

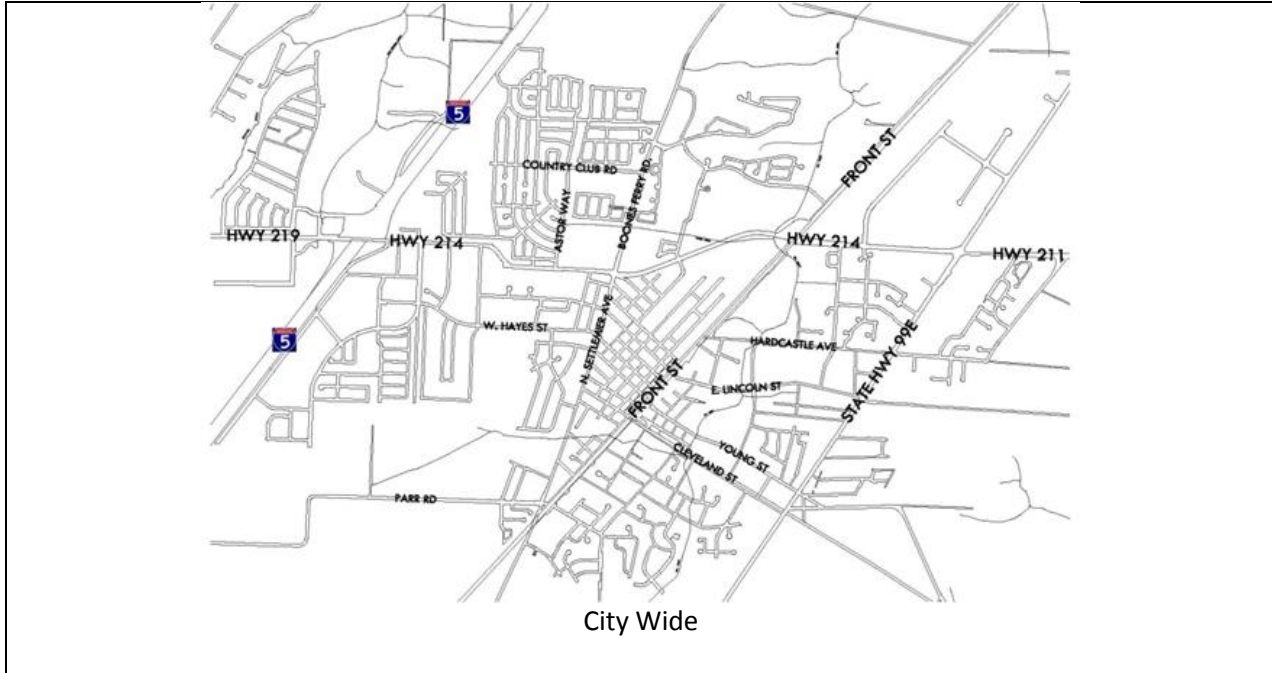
**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
EAWA1205	470	Water Fund	\$30,000	2018-19

### Project Data for Well Rehabilitation

Project Number:	CDWA1550	New Project <input checked="" type="checkbox"/>
Project Name:	Well Rehabilitation	
Project Description:	Ongoing project with well rehabilitation efforts to enhance the capacity of existing wells within the City of Woodburn	

Map:



Project Justification:	Process will increase well production capabilities
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$78,800
Capital Expense Account:	466-611-9531 5434 Water

**Budget History:**

Fiscal Year	2018-19			
Budget	\$30,000			
Year to Date expenses	0			
Balance	\$30,000			

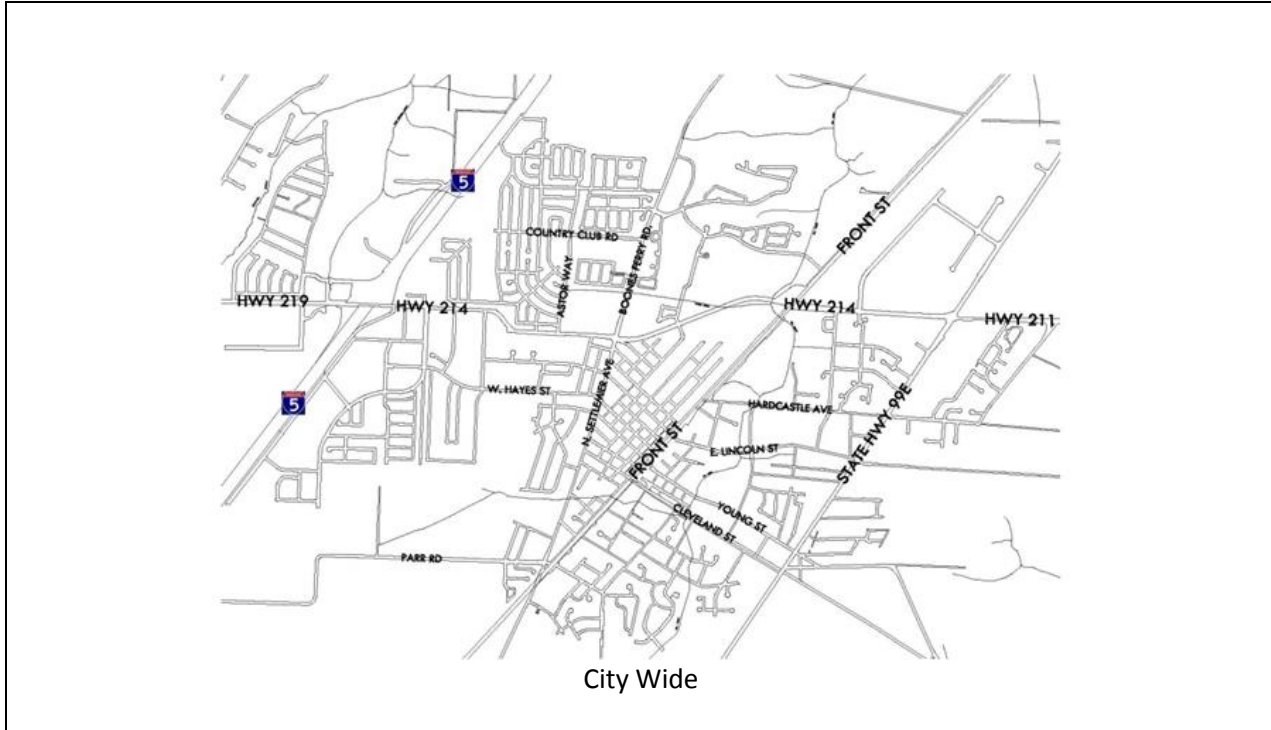
**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDWA1550	470	Water Fund	\$30,000	2018-19

### Project Data for Water Rights Implementation

	AAWA1442	New Project <input checked="" type="checkbox"/>
Project Name:	Water Rights Implementation	
Project Description:	Water rights analysis and implementation to secure water rights for the City of Woodburn for the near future.	

Map:



Project Justification:	This process will help secure water rights for the City of Woodburn
Operating Fund Impact:	No Impact
Project Status:	Design
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$40,000
Capital Expense Account:	466-611-9531 5634 Water

**Budget History:**

Fiscal Year	2018-19			
Budget	\$40,000			
Year to Date expenses	0			
Balance	\$40,000			

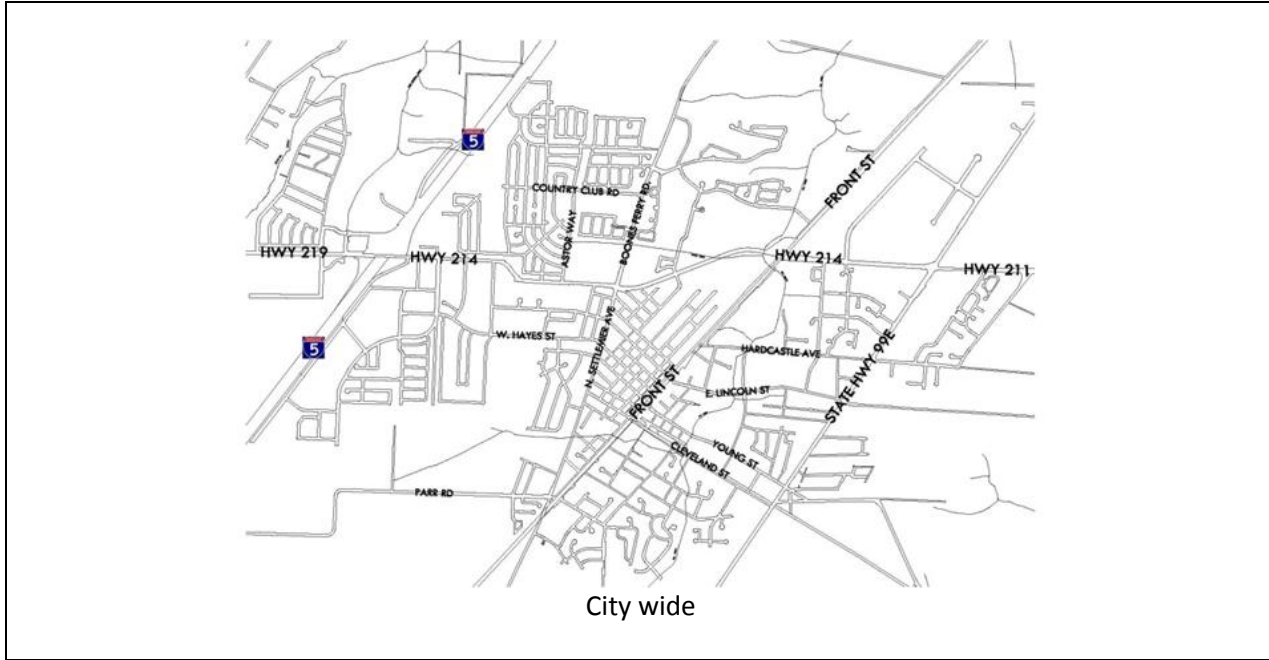
**Funding Data:**

Project No.	Fund No.	Fund Name	Amount	FY
AAWA1442	470	Water Fund	\$40,000	FY 2018-19

**Project Data for Fire Flow Improvements**

Project Number:	CDWA1551	New Project <input checked="" type="checkbox"/>
Project Name:	Fire Flow Improvements	
Project Description:	Annual program for the implementation of water distribution projects required in order to meet minimum state fire flow requirements.	

Map:



Project Justification:	Project required to provide fire flow protection to the residents and businesses in Woodburn
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$336,800
Capital Expense Account:	466-611-9531-5634 Water

**Budget History:**

Fiscal Year	2018-19			
Budget	\$336,800			
Year to Date expenses	0			
Balance	\$336,800			

**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDWA1551	470	Water Fund	\$336,800	2018-19



**Project Data for Repainting Elevated Water Storage Tank**

Project Number:	CIWA1545	New Project <input checked="" type="checkbox"/>
Project Name:	Repaint elevated water storage tank	
Project Description:	Repaint the existing elevated water storage tank at the northeast quadrant of Cleveland Street and Front Street	

Map:



Project Justification:	Repainting the water storage tower will preserve a critical reservoir within the City of Woodburn.
Operating Fund Impact:	No Impact
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$400,000
Capital Expense Account:	466-611-9531 5634 Water

**Budget History:**

Fiscal Year	2018-19			
Budget	\$400,000			
Year to Date expenses	0			
Balance	\$400,000			

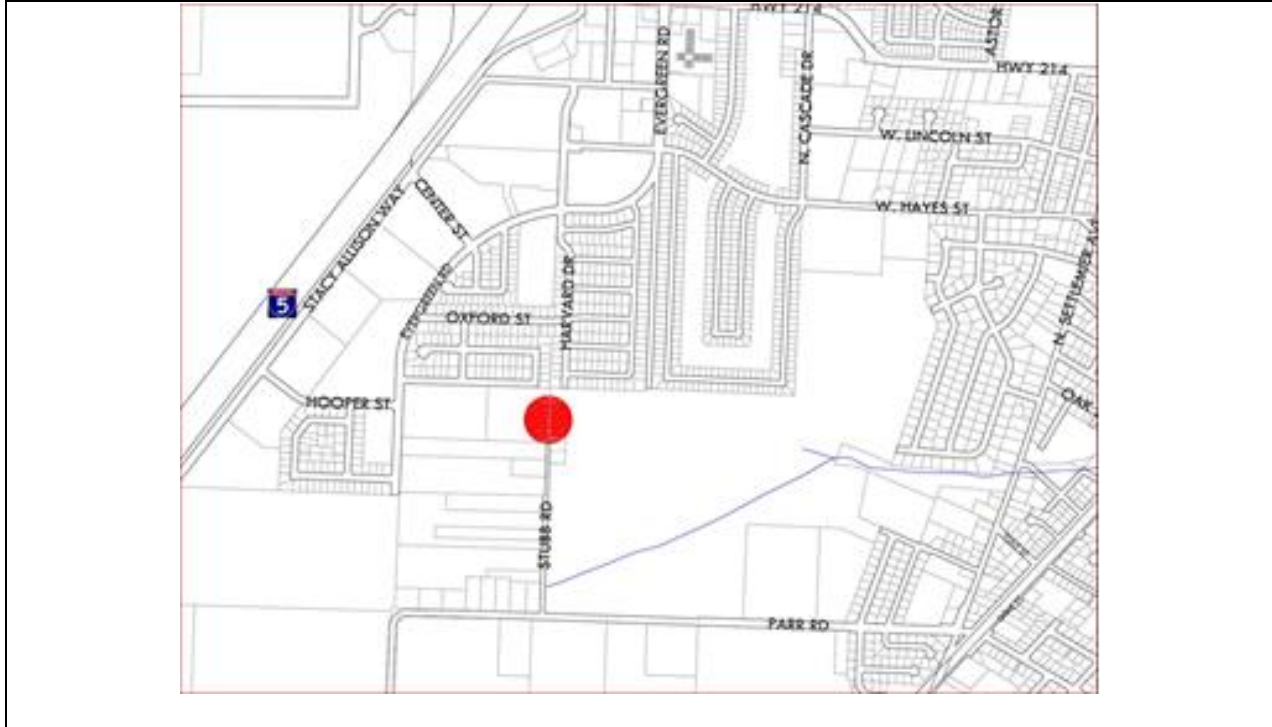
**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CIWA1545	470	Water Fund	\$400,000	FY 2018-19

**Project Data for Parr Road Treatment Plant – New Well**

Project Number:	CDWA1546	New Project <input checked="" type="checkbox"/>
Project Name:	Parr Road Treatment Plant – New Well and Raw Waterline Distribution Piping	
Project Description:	Installation of a new well and raw waterline distribution piping to the Parr Road Water Treatment Plant	

Map:



Project Justification:	Project will provide critical water capacity to the Parr Road Water Treatment Plant, which will help provide peak water flows to the growing community.
Operating Fund Impact:	
Project Status:	Design/Construction
Estimated Completion Date:	June 2019
Estimated Project Cost:	\$1,590,250
Capital Expense Account:	466-611-9531 5634 Water Capital

**Budget History:**

Fiscal Year	2018-19			
Budget	\$1,590,250			
Year to Date expenses				
Balance	\$1,590,250			

**Funding Data:**

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDWA1546	470	Water Fund	\$840,250	2018-19
CDWA1546	474	Water SDC Fund	\$750,000	2018-19

## Six Year Capital Improvement Plan – FY 2018-19 to FY 2023-24

Project	Revenue Source	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Total
<b>General Fund Construction</b>								
City Facilities	General Fund	2,800,000	-	-	-	-	-	2,800,000
<b>Total General Fund Construction</b>		<b>2,800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800,000</b>
<b>State Roadway System Improvements</b>								
Pedestrian Enhancements along Hwy 99E	State/City			390,000				390,000
Hwy. 99E Widening - Lincoln St. to S. of Cleveland St	State/City				7,150,000			7,150,000
State Roadway System Improvements	State/City/County					3,000,000		3,000,000
Improve Roadway lighting along Hwy 99E Corridor	State/City			2,110,000				2,110,000
<b>Total State Roadway System Improvements</b>		<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>7,150,000</b>	<b>3,000,000</b>	<b>-</b>	<b>12,650,000</b>
<b>Street &amp; Storm Construction</b>								
W. Hayes Street Improvements - Settlemier to Cascade	Street SDC/Storm CIP/SDC	3,000,000						3,000,000
Hardcastle/Railroad Realignment	Street CIP/SDC	1,100,000						1,100,000
Evergreen Road: Connect to Parr Road	Developer/Street SDC		600,000	800,000				1,400,000
Willow Avenue extension	Street Fund				40,000	1,000,000		1,040,000
Harrison Street: Street Improvement	Street Fund/Street SDC			60,000	935,000			995,000
Front Street Improvements - Front St Ramp to NCL	Street Fund/Street SDC					1,500,000	2,300,000	3,800,000
Safety Sidewalk Construction	Street Fund	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Settlemier/W. Lincoln Intersection	Street Fund		60,000					60,000
<b>Total Street &amp; Storm Construction</b>		<b>4,125,000</b>	<b>685,000</b>	<b>885,000</b>	<b>1,000,000</b>	<b>2,525,000</b>	<b>2,325,000</b>	<b>11,545,000</b>
<b>Storm Drain Construction</b>								
Fourth Street Storm Replacement - Garfield to Harrison	Street/Storm CIP	200,000						200,000
N. Front Street - Culvert to Commerce	Street Fund/Storm SDC					18,000	282,000	300,000
Settlemier Detention and Outlet Works	Storm SDC/Developer		300,000	352,000				652,000
Cleveland Street at Mill Creek Culvert Rehab	Street Fund			209,000				209,000
Aquatic Center Area Storm Improvement	Street/Storm CIP	78,800						78,800
5th Street - Lincoln to Harrison St	Street Fund/Storm SDC		275,000					275,000
N 2nd and 3rd - South of Yew Street	Street Fund/Storm SDC					230,000		230,000
Landau/Laurel/George Storm to Pudding River	Street Fund/Storm SDC		250,000	600,000				850,000
422 Tooze Street	Street Fund/Storm SDC			150,000				150,000
Rehab Existing Collection System	Street Fund				500,000	500,000		1,000,000
Drainage work & street modification @ High Street	Street Fund/Storm SDC					30,000		30,000
<b>Total Storm Drain Construction</b>		<b>278,800</b>	<b>825,000</b>	<b>1,311,000</b>	<b>500,000</b>	<b>778,000</b>	<b>282,000</b>	<b>3,974,800</b>
<b>Street Resurfacing: Gravel Streets</b>								
Yew Street, 2nd to 3rd	Street Fund		160,000					160,000
Elm Street	Street Fund			300,000				300,000
Christiansen Street	Street Fund				185,000			185,000
Wilson Street	Street Fund					260,000		260,000
Church Street, 1st to 2nd	Street Fund						150,000	150,000
<b>Total Gravel Streets</b>		<b>0</b>	<b>160,000</b>	<b>300,000</b>	<b>185,000</b>	<b>260,000</b>	<b>150,000</b>	<b>1,055,000</b>
<b>Total Street &amp; Storm Capital Construction</b>		<b>4,403,800</b>	<b>1,670,000</b>	<b>4,996,000</b>	<b>8,835,000</b>	<b>6,563,000</b>	<b>2,757,000</b>	<b>29,224,800</b>
<b>Water Systems Construction</b>								
Hwy 214: Astor Way to 1210 Newberg Hwy. waterline loop	Water Fund	190,000						190,000
Water Master Plan & Rate Study	Water Fund	30,000						30,000
Well Rehabilitation	Water Fund	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Hydrological Study	Water Fund		100,000					100,000
Water Rights Implementation	Water Fund	40,000						40,000
Repaint Elevated Storage Tank	Water Fund	400,000						400,000
Parr Road Third Booster pump & SCADA upgrades	Water Fund					175,000		175,000
Country Club Rd to Elevated Tank transmission replacemnt	Water Fund					3,484,000		3,484,000
Parr Road Treatment Plant - New well & raw water piping	Water Fund/Water SDC	1,590,250						1,590,250
I-5 waterline crossing to serve SWIR Area	Water Fund/Water SDC/Dev			1,200,000				1,200,000
Rehab/Capacity Improvements Existing Distribution	Water Fund/Water SDC	210,000	400,000	400,000	400,000	400,000	400,000	2,210,000
Fire Flow Improvements	Water Fund	336,800	336,800	336,800	336,800	336,800	336,800	2,020,800
Auxilliary Power for Wells #9, #11 & #14	Water Fund		225,000					225,000
<b>Total Water Systems Construction</b>		<b>2,827,050</b>	<b>1,091,800</b>	<b>1,966,800</b>	<b>766,800</b>	<b>4,425,800</b>	<b>766,800</b>	<b>11,845,050</b>



<b>Sewer Construction: Wastewater Treatment Plant</b>								
POTW Phase 2A/Natural Treatment System	Sewer Fund	1,200,000	4,800,000	6,000,000	400,000			12,400,000
Storm Water Treatment Final Engineering	Sewer Fund		265,000					265,000
Headworks - Screening	Sewer Fund					380,000	1,520,000	1,900,000
Primary Sedimentation - PEPS	Sewer Fund					600,000	2,400,000	3,000,000
Poplar Tree Expansion on Additional Property	Sewer Fund		350,000	350,000	364,000	364,000		1,428,000
Septage RV dump station improvements	Sewer Fund		300,000					300,000
Poplar Treet Land Purchase	Sewer Fund		885,000					885,000
Primary Sedimentation - Convert WW Clarifiers	Sewer Fund			340,000	1,360,000	-		1,700,000
Filtration	Sewer Fund			380,000	1,520,000			1,900,000
Roof Replacement Section A - Sheet Metal Roof	Sewer Fund			40,000				40,000
Brick Veneer Repair - Digester	Sewer Fund	50,000						50,000
<b>Sewer Construction: Sanitary Collection System Construction</b>								
Mill Creek Pump Station Project - Phase 1	Sewer Fund	200,000						200,000
Pump Station Upgrades (Existing Upgrades - Reliability)	Sewer Fund	225,000						225,000
Collection System Piping replacements	Sewer Fund	250,000	460,000	460,000	460,000	460,000		2,090,000
Young Street Pipeline Project	Sewer Fund/Sewer SDC		1,600,000					1,600,000
Rainier Lift Station - Force & Gravity sections	Sewer Fund	300,000						300,000
South Brown Street Pump Station	Sewer SDC/Boones PUD	80,000						80,000
Santiam Pump Station Abandonment	Sewer Fund	235,000						235,000
Front Street pipeline project	Sewer Fund		1,040,000					1,040,000
Lincoln Street Sewer rehab - Bryan to Mill Creek	Sewer Fund					500,000		500,000
Laurel Sanitary Sewer Project	Local Improvement District						500,000	500,000
I-5 Force Main project	Sewer Fund		3,093,000					3,093,000
I-5 Pump Station	Sewer Fund	1,307,000						1,307,000
North Santiam Sewer Trunk Line from MCPS to Hazelnut Dr	Sewer Fund					700,000		700,000
Progress Way Pipeline proejct	Sewer Fund					255,000	1,092,000	1,347,000
<b>Total Sewer Construction</b>		<b>3,847,000</b>	<b>12,793,000</b>	<b>7,570,000</b>	<b>4,104,000</b>	<b>3,259,000</b>	<b>5,512,000</b>	<b>37,085,000</b>
<b>Parks</b>								
Legion Park Improvements, Phase 2	Parks SDC	-	-	1,500,000	-	-	-	1,500,000
<b>Total Parks Construction</b>		<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Total Construction</b>		<b>13,877,850</b>	<b>15,554,800</b>	<b>16,032,800</b>	<b>13,705,800</b>	<b>14,247,800</b>	<b>9,035,800</b>	<b>82,454,850</b>



# Appendices

---

- ❖ Glossary
  
- ❖ Budget Policies & Fiscal Strategy
  
- ❖ Five-Year Forecast
  
- ❖ Wage Scales
  - Part-Time Wage Scale
  - AFSCME Wage Scale
  - Woodburn Police Association
  - Sergeant Wage Scale
  - Unrepresented Wage Scale
  
- ❖ Chart of Accounts
  
- ❖ LB-1 Notice of Public Hearing
  
- ❖ Budget Resolution

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Enterprise Fund:** The consumption of goods or services, commonly evidenced by the payment of cash.  
**Fiscal year:** A 12-month period of time to which the annual budget applies. Woodburn’s fiscal year is July 1 through June 30.

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

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

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

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

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

**GFOA:** Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Prior Years' Tax Levies:** Taxes levied for fiscal years preceding the current one.

**Program:** An activity or group of activities performed for the purpose of providing a service or a support function.  
**Property Taxes:** Ad valorem tax certified to the county assessor by a local government.

**Proposed budget:** Financial and operating plan prepared by the Budget Officer and submitted to the public and the budget committee to review.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

## City of Woodburn

### FY 2018/19 Financial Plan

#### Budget Policies, Fiscal Strategy & Five Year Forecast

- **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.
- 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 Policies Updated Annually**. The City Council will review and adopt the Fiscal Year Budget Policies on an annual basis.
- F. **Annual Five-Year Forecast**. The City Council will review and approve the Five-Year Forecast on an annual basis. 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 annual 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 will avoid reductions in City programs and consideration of new revenue sources if this is determined to be in the best interest of the community.
  
- H. **Budget.** Under the Woodburn City Charter, the City Administrator serves as Woodburn’s Budget Officer. The Finance Director assists the City Administrator with preparation and presentation of the annual budget, budget administration and the day-to-day finance operations. The Budget Officer is responsible for the administration of the annual budget and may approve or disapprove the expenditures contained in the adopted budget if deemed in the best financial interest of the City.
  
- I. **Budget Administration.** As authorized by the City Charter, the City Administrator is responsible for taking actions necessary to keep expenditures within anticipated revenues, including initiating layoffs, 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.** City services funded primarily through-dedicated funds include such items as speed and safety belt enforcement; grant funded transportation, utility services, etc. Dedicated resources are normally subject to restrictions via state and federal law, grant agreements and contracts, City policy and ordinances.

- **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 by 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 should not be spent. Instead it should be saved to augment the beginning fund balance for the next fiscal year except as approved by the City Administrator.

- **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 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 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 cost relating to water, sewer, street, storm and parks. These costs will be delineated via a defensible methodology, which will be revised from time to time to ensure accuracy.

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

- A. **PERS Reserve Established.** Due to expected PERS rates increases over the next three legislative biennia the City Council is hereby establishing a PERS General Fund Reserve (PERS Reserve), with a goal of establishing a citywide PERS reserve. The initial General Fund PERS Reserve is intended to help manage General Fund service impacts associated with any future PERS rate increases. It is the goal of the City to hold a minimum of \$250,000, and steadily increase the balance through annual savings. In FY 2018-19 the City will analyze the cost/benefit of retaining the reserve versus paying the balance to PERS to reduce the unfunded liability.
- B. **General Fund Contingencies.** Not including the PERS General Fund Reserve, and consistent with Government Finance Officers Association (GFOA) best practices, at least 17 percent of the General Fund's operating appropriation shall be placed into the operating contingency to meet cash flow needs, with a long-term goal of increasing the reserve to 25 percent as year-end savings occur. In addition, it is the goal of the City to preserve contingencies to the greatest extent possible for the purposes of rolling the balance into the following year's General Fund's Beginning Fund Balance. If contingency is expended, an effort will be made to reduce expenses to retain a minimum of 17 percent General Fund contingency.
- C. **Shortfall Management Reserve (SMR).** The SMR is intended to subsidize future shortfalls estimated in the Five-Year Forecast.
- D. **Water & Sewer Fund Contingencies.** The Water and Sewer Funds will maintain annual contingencies of not less than 5%.
- E. **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 a cost savings from the current costs. No position compensation or increase will be provided beyond amounts budgeted for the position.
- B. **Considerations of New Positions/Programs.** 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 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 made to cover unanticipated costs that could not be absorbed throughout the year.
- B. **Emergency Requests.** Emergency requests during the fiscal year will be submitted to the City Administrator for recommendation and forwarded to the City Council for consideration.

- **SECTION 10. COMPENSATION & BENEFITS (ALL FUNDS)**

- A. **Wage Policy.** Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefit costs. The City will have a compensation and benefit program that: 1) reflects the value of work performed by our employees, 2) compares favorably with the compensation and benefits paid for similar work in both the private and public sectors, and 3); considers the community's ability to pay. Both our employees and the public must understand the mutual respect that such a policy warrants.
- B. **Health Care & PERS Costs.** Continue the City's policy on wages and salary increases, which evaluates the increased cost of health insurance and PERS contributions as part of the total compensation package. It is the goal of the City to reduce annual escalations of health insurance, and other benefit costs by getting the employees to bear an equitable portion of the annual premium increases and/or selecting lower cost benefit programs.
- C. **Cost of Living Adjustments (COLA).** The City Administrator will make a recommendation to either 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 services costs. These amounts will not be altered by Department Heads.

- C. **Wages & Benefit Control.** Positions not entitled to receive benefits will be managed in a manner that keeps them below mandatory benefit thresholds (such as PERS, health insurance, etc.). Positions will only be eligible for benefits if approved by the City Administrator and/or designated in Job Descriptions. All benefit costs must be anticipated and included in the annual Budget.
- D. **One-Time Revenues.** One-time revenues will be used only for one-time expenses.

- **SECTION 12. 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 only issue debt in accordance with adopted Master Debt Resolutions for Sewer and Water. General Obligation debt will only be issued in compliance with state statutes. Debt will only be issued (for all fund types) when a dedicated resource is available to meet the required debt service and reserve.

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.

• **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 Finance Department will be responsible for the administration of the City's investments.

B. **Compliance.** Investment of City funds will be in compliance with applicable sections of ORS 294, will be limited to cash balances not immediately necessary to fund operations, and will be limited to eighteen-month maturity or less.

C. **Objectives.** Investment objectives, in priority order, are:

1. Safety: Preserving the principal balance by investing in legally authorized securities that limit the risk of loss, and reduce custodial risk through the use of a third-party custodian who will hold securities in the City's name evidenced by contract and monthly statements;

2. Liquidity: Investments will remain sufficiently liquid to meet all operating requirements that may be reasonable anticipated; and
3. Yield: The investments shall be made with the objective of attaining a market rate of return, which takes into account investment risks and liquidity needs.

D. **Authorized Investments.** As allowed by ORS 294.035 and 294.810, include:

1. Deposits in insured institutions or credit unions in compliance with ORS;
2. Oregon Short-Term Funds (OSTF)/Local Government Investment Pool (LGIP); and
3. U.S. Treasury and Government Agency Obligations, which are lawfully, issued general obligations of the United States and whose payment is guaranteed by the United States Government.

E. **Investment Management and Reporting.**

1. Methods: Except where legally required to hold separate funds, the City will consolidate cash balances from all funds to maximize investment earnings. Net investment income will be allocated to the various funds based on generally accepted accounting principles.
2. Reporting: On a monthly basis, the City Council will receive a report outlining the investment balances, securities held, maturity dates, and a status of compliance with the investment policy.

• **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 make any necessary recommendation 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 presented to the City Council no later than December 31. Consistent with State law, the annual audit will also be filed with the Oregon Secretary of State’s Audit Division no later than December 31. 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 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, reduction will be made proportional to the programs and services identified by the City Council.
- C. **Moderation When Possible.** If, as a result of loss of a significant amount of discretionary resources, expenditure reductions become necessary they will be made in 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 saving are required, the City may consider a reduced work week 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 is allocated the federally allowed de minimus overhead rate of 10 percent of the fund's budget.

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.

## Five-Year Forecast

The Five-Year Forecast was adopted by the City Council January 22, 2018. It is included here to add a long-term perspective to budget information.



# Five-Year Forecast

Fiscal Years 2018/19 – 2022/2023

### Woodburn Fiesta Mexicana Celebrating 54 Years



Finance Department  
January 2018

Woodburn Fiesta Mexicana (aka Fiesta) began in 1964 to mark the end of the harvest and thank the community's farmers and workers.

Now in its 54<sup>th</sup> year, the tradition continues to celebrate the Hispanic culture with family orientated festivities, which include a Queen and Court coronation, parade, classic cars, carnival, soccer tournament, excellent food and amazing entertainment.

In the 2017, the Oregon Heritage Commission officially named the annual Woodburn Fiesta Mexicana the first Hispanic Oregon Heritage Tradition by the Oregon Heritage Commission.

Fiesta is held at Legion Park the first weekend in August.

Cover artwork by Hampton Rodriguez

Used with permission



---

# City of Woodburn

## Five-Year Forecast

### FY 2018/19 - FY 2022/23

## Table of Contents

Introduction .....	1
City of Woodburn Background .....	1
Purpose of the Forecast .....	1
Forecast Methodology .....	1
Executive Summary .....	2
Economic and Demographic Assumptions .....	2
Issues in the Coming Years .....	3
Citywide Issues Beyond One Year .....	3
General Fund .....	5
Building Inspection Fund .....	7
Transit Fund .....	8
Street Fund .....	9
Water Fund .....	10
Sewer Fund .....	11
Remaining Funds .....	13
Major Assumptions – Revenues .....	14
Major Assumptions – Expenditures .....	15
Glossary .....	16

# Introduction

---

## City of Woodburn Background

The City of Woodburn is located within Marion County in the northern Willamette Valley, approximately halfway between the larger urban areas of Portland and Salem. Historically the economy of the immediate area around Woodburn centers 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 adapted by attracting 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.

The population of the region within a 30-mile drive of Woodburn is 2.1 million, according to the American Community Survey. Woodburn is the 21<sup>st</sup> populated city in the state and the 3<sup>rd</sup> populated city in the county. Since its incorporation in 1889, Woodburn has changed significantly in population. The City originally began as a small farming and manufacturing community. Beginning in the 1960s Woodburn became a suburb of Salem and Portland with its proximity to I-5. As of the census of 2000, 20,100 people resided in Woodburn. As of July 1 2016, its population had risen to 24,795 — a net rise of 23.4 percent over 2000.<sup>2</sup> The US Census' 2015 data shows Woodburn per capita income was \$17,273 (compared to \$27,684 for the state), and the median income for a household was \$45,110, or 12 percent less than the state median household income of \$51,243.<sup>3</sup>

Woodburn is an attractive community with new single and multi-family housing subdivisions already in the development queue. As surrounding communities grow and deal with ongoing transportation issues and shortages of affordable housing, Woodburn's population will grow. 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 then sets the stage for the budget process, aiding both the City Administrator and City Council in establishing policies and priorities to allocate resources appropriately. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

## Forecast Methodology

Economic forecasting is not an exact science; rather it is dependent upon the best professional judgment of the forecaster. The City of Woodburn's approach to forecasting is to apply a conservative philosophy that neither overstates revenues nor understates expenditures. To enhance the accuracy of projections, the City identifies factors that contribute to the changes in revenues and expenditures, such as development, inflation, interest rates and known future events that will affect operations. Forecasting of operating costs embraces the concept of status quo. This concept assumes that the current level of service will continue for the next five years with cost changes

---

<sup>2</sup> Population Source: Portland State University's Certified Annual Population Estimates 2016

<sup>3</sup> Income Source: United States Census Bureau – Quick Facts for Oregon and Woodburn

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. The use of existing fund balance may be considered for one-time expenditures only.

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 which are too expensive to be paid from net resources are assumed to be funded via bonded debt, although in practice, this is a rare occurrence. For these reasons, capital construction funds and the related special revenue funds, are not included in this forecast.

Utilizing general ledger 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.

## Executive Summary

---

The forecast is based on the combined effort of all 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.

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.

### Economic and Demographic Assumptions

Oregon and the City of Woodburn's economic condition will heavily influence the population growth. Woodburn's economy determines the ability to retain the local workforce as well as attract new job seekers. These factors will weigh heavily upon the City's ability to continue to provide a high-level service to the public.

### Issues in the Coming Year

- Continued focus on stabilizing finances across all funds in light of rising wages, increased retirement costs and medical insurance costs, and the need to grow the work force to sustain a growing community

- The Urban Growth Boundary (UGB) expansion creates opportunities future development (an estimated 1,000 housing units are already in the permit phase), but also increases future demands on water, sewers, streets and building activities
- Expansion of the Economic Development program

## Citywide Issues Beyond One Year

### **Public Employees Retirement System (PERS)**

The City participates in the Oregon PERS State and Local Government Rate Pool, which two years ago projected rate increases of 20 percent beginning 2017-19; however, the actual rate increase was 25 percent. The updated rates received in November 2017 show a significant average increase of 28 percent for the two-year period 2019-21. Rates are projected to increase an average of 25 percent each biennium beginning 2021-23 and peaking in 2029-31. Rate relief is projected to begin in the 2033-35 biennium. Unfortunately these projections are not the worst case scenario as significant drops in the financial market will affect interest earnings and cause PERS rates to increase beyond the current projections.

In 2017 the State of Oregon created a PERS Unfunded Liability Task Force to identify options to generate savings or new funding to be applied to the PERS unfunded liability. The Task Force identified the creation of a program that will incentivize employers to reduce or eliminate the unfunded liability by providing a partial match to qualifying side account contributions. The Task Force identified an example of a 25 percent match for the creation of a qualifying side account. In FY 2017-18 the City's General Fund PERS reserve is \$1.5 million and this amount is available for the creation of a qualifying PERS side account. A recommended goal and policy change is to increase the PERS reserve and to have all City funds participate in the set-aside for possible future contribution to PERS.

### **Health Insurance**

Though the City has implemented a high-deductible health plan and attempted to control health insurance costs, the growth rates on some policies have continue to increase. Due to the uncertainty in health care premiums and the future stability of the Affordable Care Act, the first forecast year includes a 10 percent growth assumption, and 12 percent increase is assumed in years 2-5.

### **General Fund**

Service demands in Police and Community Services (i.e. Library, Aquatic Center, Recreation, and Parks) will increase as Woodburn's populations grows. Meeting the service demands will require new/additional revenue or cuts to existing programs. In addition, the facilities funded by the General Fund, including City Hall, the Library, and the Aquatics Center still have a significant amount of deferred maintenance. The FY 2017-18 budget includes \$750,000 for upgrades to the City Hall Roof and HVAC system, Council Chambers, Finance area, and the Community Development area.

In FY 2018-19, the new marijuana tax revenue will be budgeted. This revenue is prorated based on a mix of population and the number of growers/dispensaries within the city limits. A modest value of \$60,000 is included in the forecast.

### **Water**

The operational fund is in weak financial health primarily due rising operational costs without a corresponding rate increase since 2006. The fund has ended each fiscal year in the positive due to the deferral of capital improvement projects. Given the anticipated population growth, new service is expected in the next five years. A consultant is currently completing a rate study, which will take into consideration capital improvement projects and operations expenses. The results of the study and a recommendation for rate increases will be presented to City Council in the spring 2018.

### **Transit**

Each year the Transit Fund struggles to meet its operational needs, and most years is able to maintain a fund balance due to an annual subsidy of \$116,000 from the General Fund. In FY 2016-17, despite the subsidy, the Transit Fund ended the year with an operating deficit of \$27,857, which required the use of fund balance. As a corrective action, in May 2017 a position was eliminated to reduce costs. Transit is aggressively seeking grants to fund operations and maintain and/or increase current levels of service.

In FY 2018-19 HB 2017 *Keep Oregon Moving* will be implemented, inclusive of a 0.1% employee payroll tax to fund public transportation. As of the preparation of this report, the State has not provided implementation information, nor information about revenue estimates and distribution dates. If the 0.1% tax information is released prior to the FY 2018-19 budget development, the new tax revenue and expenses will be included, otherwise this information will be included in the FY 2019-20 budget.

### **Sewer**

The Sewer Fund reflects the utility rate revenue and operational costs. Major expansion at the Wastewater Treatment Plant (WWTP) originally planned in 2011-12 is on hold awaiting a decision from DEQ regarding the water quality limits for temperature. The decision may modify the original improvements projects, and will certainly cost more than planned due to the delay in completion time.

### **Streets**

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

HB 2017 *Keep Oregon Moving* will be implemented, inclusive of a 4-cent gas tax increase in 2018. As of the preparation of this report, the State has not provided implementation information, nor revenue estimates and distribution dates. If the gas tax information is released prior to the FY 2018-19 budget development, the new tax revenue and expenses will be included; otherwise this information will be included in the FY 2019-20 budget.

# General Fund

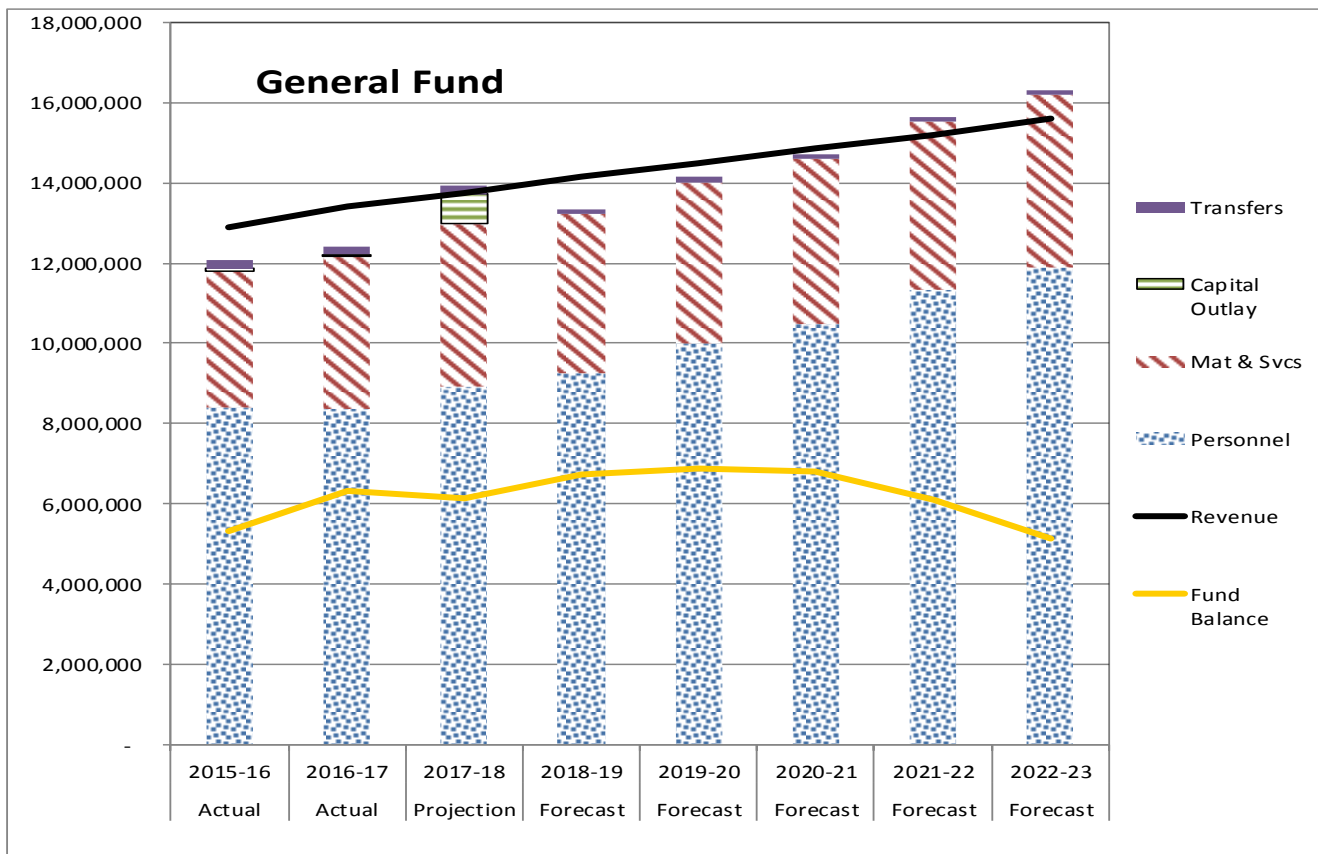
## Variances from Status Quo Assumptions

- None

## Key Assumptions

- Property tax revenue increase of 3 percent in years 1-5
- PERS rate increase (25 percent impact) as of July 1, 2017; 28 percent increases in years 2-5
- General Fund Right-of-Way charge on Water and Sewer of 5 percent continues

## Operating Position



Property taxes account for nearly two-thirds (65 percent) of the annual revenues in the General Fund. Property taxes will increase as new developments occur within City limits, but it takes several years to see the income increase. The forecast assumes a conservative 3 percent growth in property tax revenue.

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. Private utilities doing business in the City of Woodburn include Portland General Electric, Northwest Natural Gas, Qwest, Republic Services, Wave Broadband, Woodburn

Ambulance and others. The only way this source of revenue will increase is if the private revenues derived from Woodburn residents also increase.

Intergovernmental is the third largest type of revenue at 5 percent. This type includes state and federal grants, and state cigarette, liquor and revenue sharing. The City has begun to receive state shared revenue for marijuana sales. Revenues are projected to increase at a modest 2.0 percent rate beyond year one of the forecast period.

## Capital Projects — From Operating Revenues

The City has postponed a number of maintenance projects for several years. In FY 2017-18 a budget of \$750,000 was set aside to work on the most critical projects. Already in FY 2017-18, the first phase of the City Hall roof replacement was completed. Other projects will include the City Council Chambers, remodeling of the Finance and Community Development areas, and Aquatic Center repairs.

## Potential Impacts and Issues

There are potential future demands that could increase costs in this fund; however, resources will need to be closely monitored. Potential future demands include:

### Police Staffing

While population continues to increase, there has not been a proportional increase in development resulting in increased tax revenues. This phenomenon places an increased burden on the demand for police services without commensurate revenue increases.

### Parks & Facilities Maintenance

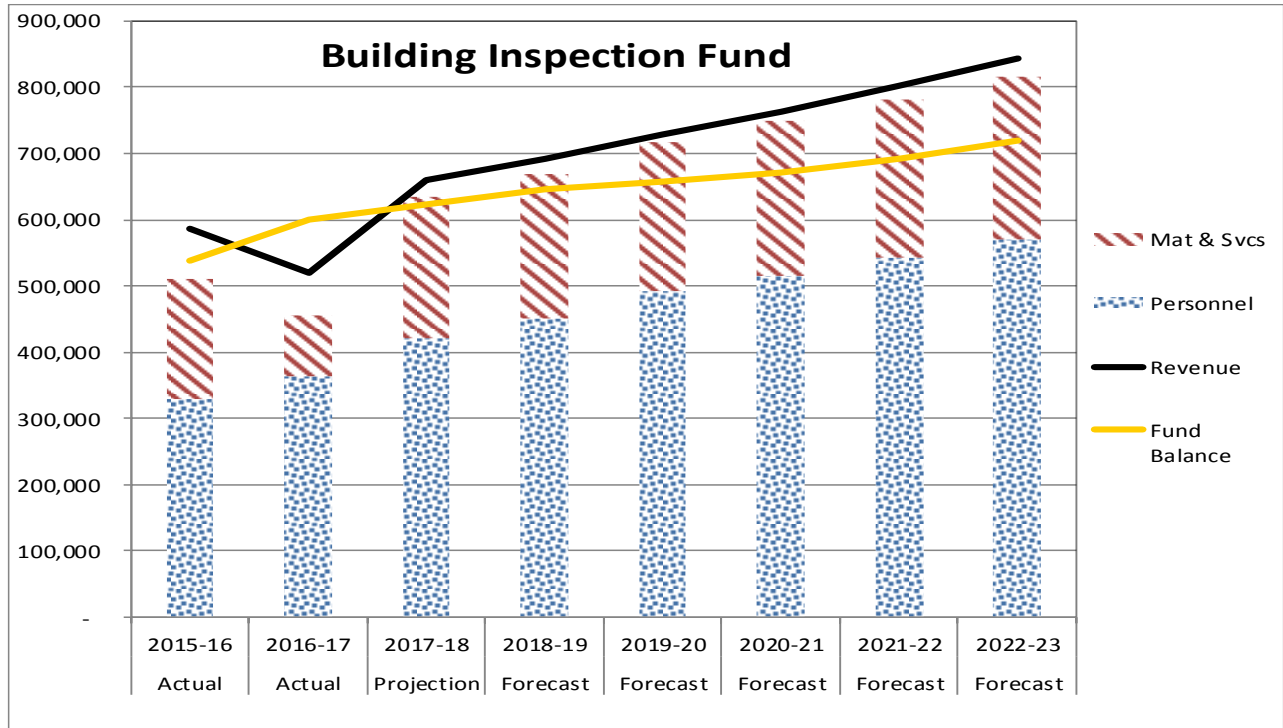
As demand continues to grow for the public's use of City parks, additional burden is placed on the City's General Fund to provide enhanced services. Additional staff hours are required for cleanup and maintenance of these parks. These potential cost increases are not included in the forecasts. Facilities maintenance continues to be a challenge with aging buildings requiring increasingly expensive repairs and maintenance.

# Building Inspection Fund

## Variances from Status Quo Assumptions

- Permit revenues have shown slight decrease in FY 2016/17
- Additional position approved in FY 2014/15 Supplemental Budget, currently unfilled

## 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. Permits are collected prior to the work being done, therefore cash balances exist to pay for services to be performed in the future. Future revenues are based on estimates of when specific projects might begin. Costs reflect cuts and reductions already in place and estimated inflationary influences.

## Potential Impacts and Issues

Delays in developers submitting plans or starting construction will impact the bottom line. The City will closely monitor the actual revenues against the forecast and will take corrective action if necessary. The Building Fund, of course, will be significantly impacted by the Urban Growth Boundary expansion.

Approximately 50 percent of the Woodburn School District 2015 voter approved bond measure allows for significant construction work to all the school buildings for repairs, additions and two new schools. The school bond will impact the Building Department workload and revenue over the next five years, and also require additional staff and vehicles.



# Transit Fund

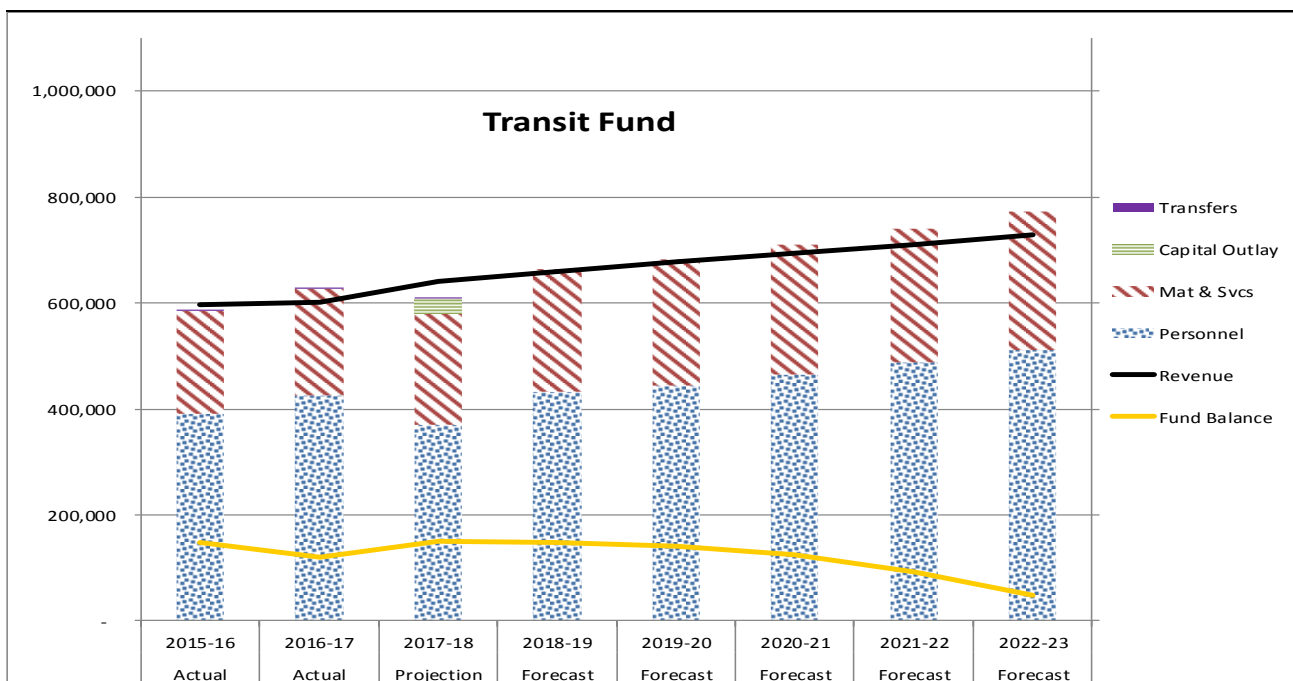
## Variations from Status Quo Assumptions

- Reduction of one FTE in May 2017

## Key Assumptions

- Ability to continue to obtain grant funding
- General Fund contribution remains stable for forecast period
- Fares remain consistent for forecast period

## Operating Position



Transit provides Dial-a-Ride services for disabled citizens and fixed route bus operations. It is funded by a contribution of \$116,000 from the General Fund, with the balance obtained from fare revenue and grants. The City actively seeks state and federal funds and manages staffing and service levels to available resources. In May 2017 one full time position was eliminated to reduce costs and preserve a small fund balance.

## Capital Projects — From Operating Revenues

Replacement of buses and vans is done as needed and historically has occurred when grant funding is available. The spike in Capital Outlay in FY 2014-15 was for grant-funded purchases.

## Potential Impacts and Issues

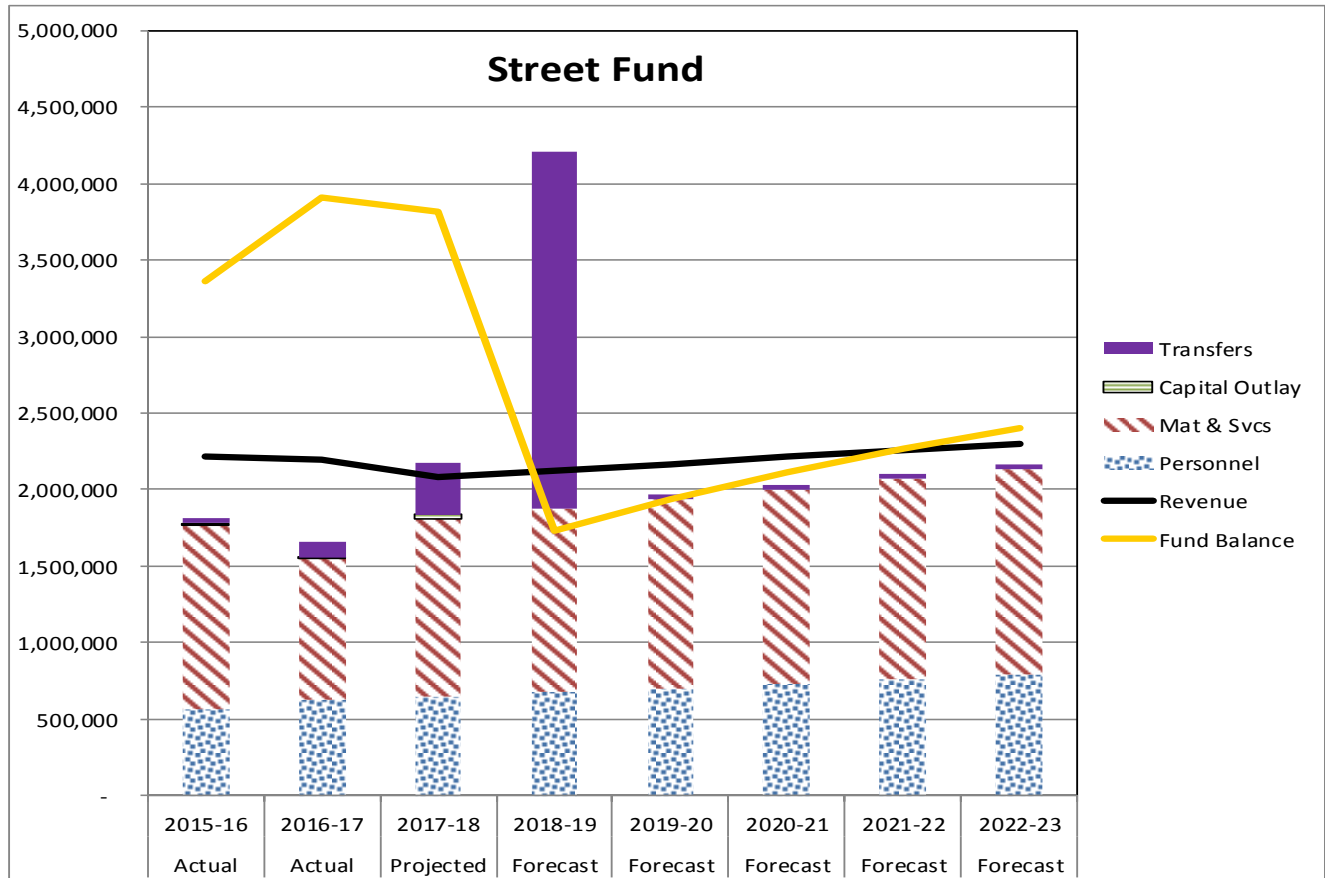
Should a large, unanticipated curtailment of state and/or federal grant revenue occur, this program could potentially be drastically curtailed or discontinued as replacement funding is not anticipated to be available from the General Fund.

# Street Fund

## Variations from Status Quo Assumptions

- None

## Operating Position



State gas taxes are the largest source of revenue followed by privilege taxes paid by PGE and NW Natural.

## Capital Projects — From Operating Revenues

The next major capital outlay project is West Hayes Street from Settlemier to Cascade, and Hardcastle Avenue/Railroad Crossing Realignment. Fund balance accumulates in the fund in preparation of subsequent capital projects.

## Potential Impacts and Issues

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

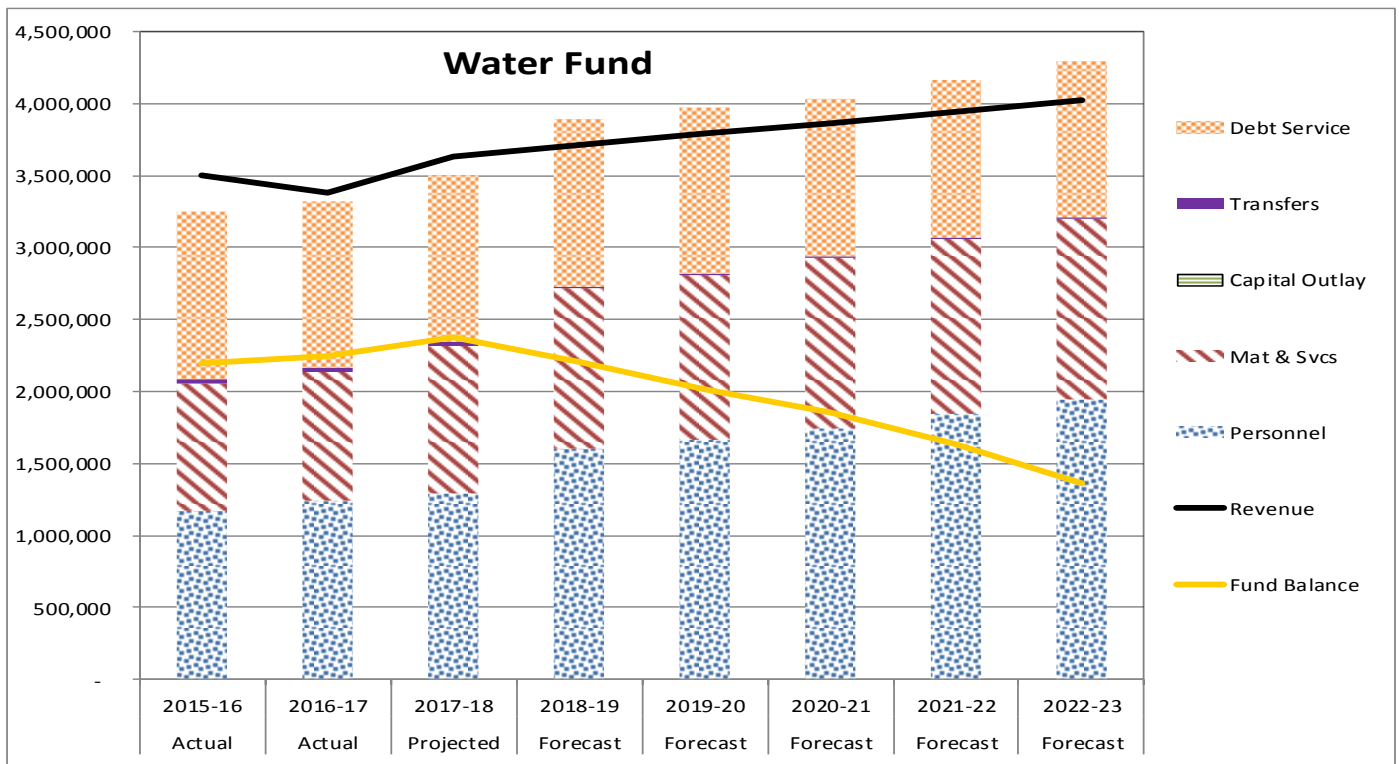
# Water Fund

## Variations from Status Quo Assumptions

- Water rate study will recommend future rate increases

## Operating Position

Water revenues is 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. The last water rate increase was adopted in 2006. Since then costs have steadily risen without a corresponding rate increase. The fund has been sustained through a combination of maintenance/capital project deferrals and the use of fund balance. Recognizing that this trend cannot continue, a rate study consultant was hired in FY2017-18, with the goal of receiving rate recommendations in spring 2018.



## Potential Impacts and Issues

As personnel, material and services costs continue to increase, levels of service will become difficult to maintain. The update of the Water Master Plan currently underway will inform future operating needs and may impact rates.

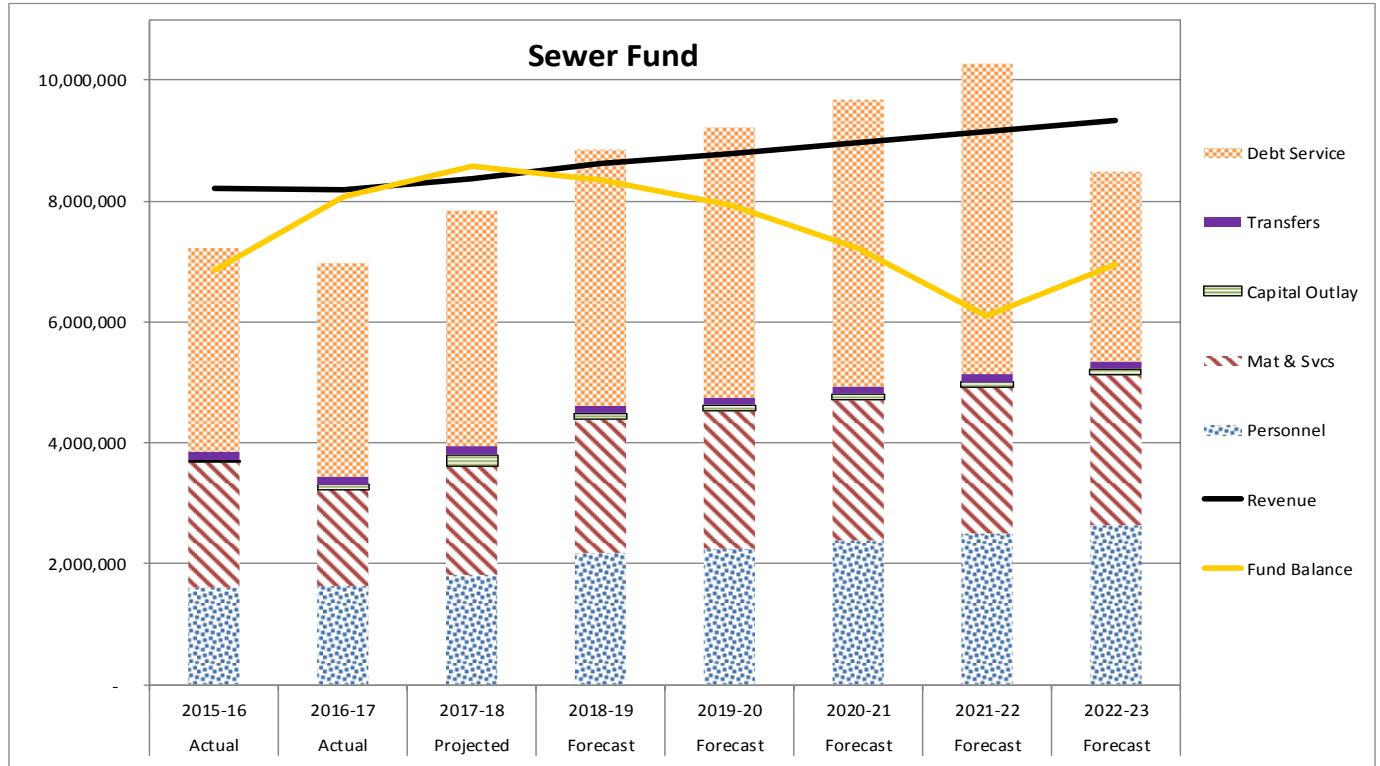
Additionally, unknown capacity improvements predicated by the UGB expansion will impact future capital needs.

# Sewer Fund

## Variations from Status Quo Assumptions

- None

## Operating Position



## Potential Impacts and Issues

In 2007 the City entered a Mutual Order Agreement (MAO) with the Department of Environmental Quality which established an implementation framework, interim effluent limitations and schedule for completing improvements to the wastewater facility for compliance with winter-time ammonia limits and temperature total maximum daily load (TMDL). The temperature TMDL per the MAO was to be based on the findings of a separate water quality analysis that was currently being conducted by DEQ for the Molalla-Pudding River Sub-basin. The Molalla-Pudding River Sub-basin TMDL was issued by DEQ December 2008 and was subsequently approved the U.S. Environmental Protection Agency (EPA). An evaluation report was submitted to DEQ in April 2009, which provided the framework, implementation schedule and identified the required improvements needed to meet compliance with the established limits. In 2011 the City sold Wastewater Revenue and Refunding Bonds to fund the needed future wastewater treatment plan compliance upgrades.

In January 2012 the final design plans 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. 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.

Staff has been working with DEQ to update the current MAO to reflect the changes, limits and timeline that have been influenced by the court's decision. Until a water quality standard is established for the Pudding River, the City's National Pollutant Discharge Elimination System permit will not be renewed, nor can the City move forward with upgrades at the Water Treatment Plant as related to temperature compliance. Currently an outcome and timeline for DEQ in resolving temperature limits for water bodies that cannot meet numeric criteria is not known.

Though the City has issued approximately \$43 million in bonds for the project, many portions of the project are stalled until a decision is made. This brings uncertainty for the Sewer Fund because project costs will be more than estimated due to the multi-year delay.

In addition to the uncertainty surrounding the permit and capital projects, unknown capacity improvements predicated by the UGB expansion may also impact future capital needs.

# 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 2018-19 budget cycle.

## Remaining Funds

The remaining 19 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.

## Major Assumptions – Revenues

---

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

### Revenue Assumptions

#### **Property Taxes — General Fund**

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

#### **Franchise Fees — General Fund**

These fees are assessments on the utility companies' gross receipts for using the City's right-of-way. Rates vary by type of utility ranging from 3 percent to 8 percent. Franchise fees are assessed on telecommunication, cable television, natural gas, electric utilities, ambulance and garbage. These revenues are expected to grow at a rate of 2 percent for the forecast period.

#### **Charges for Goods & Services — Utility User Charges**

Water: The forecast assumes a 2 percent annual increase due to typical new development. Water rates are currently under review, and will likely result in a rate increase recommendation.

Sewer: The forecast assumes a 2 percent annual increase for growth. The last rate increase adopted by City Council was effective July 1, 2014 at 9.5 percent.

#### **Gas Taxes**

The State Gas Tax is estimated with a growth rate of 2 percent per year.

#### **Building, Planning and Engineering Permits**

Permit revenues are based on identification of specific developments with assumptions based on which fiscal year the development is likely to begin.

# Major Assumptions – Expenditures

## Personnel Services

- Wages: Assumed to increase by 3.75 percent per year across all funds and all labor groups. This is a conservative estimate, which takes into account bargaining agreements and merit increases.

Bargaining Group	FY 2017-18	FY 2018-19	FY 2019-20
Woodburn Police Association – Officers (WPA)	3%	2.75%	2.5%
Woodburn Police Association – Community Service Officers (WPA)	4%	4%	2.5%
American Federation of State, County, and Municipal Employees (AFSCME)	Varied	2%	N/A

- Insurance: A growth rate of 10 percent is used for insurance costs in the first year, and 12 percent used in years 2-5.
- PERS: Rate assumptions vary somewhat by fund, with an average rate of 28 percent used for the first year, and 25 percent average growth rate applied to years 2-5.

## Material and Services

Impacts of inflation are assumed to steadily increase over the five years at 3 percent. Management has been aggressive in managing costs in this category to help offset growth in personnel services costs and has been successful in holding spending well under budgeted amounts. However, workers’ compensation and other liability insurance rates may cause this category to exceed the management targets as years pass.

## Capital Equipment

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

## Debt Service

Estimates are based on amortization schedules for outstanding debt issues.



## Wage Scales

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

### Part-Time Wage Scale

Effective 07/01/2018

Grade	Position	Range		
		Entry	Mid	Max
1	Intern	\$ 10.75	\$ 11.83	\$ 13.01
	Library Page			
	Lifeguard			
	Office Aide			
	Recreation Leader			
	Vehicle Custodian			
2	Recreation Programmer I	\$ 11.04	\$ 12.14	\$ 13.36
	Swim Instructor			
3	Head Lifeguard	\$ 11.31	\$ 12.44	\$ 13.69
	Recreation Programmer II			
4	Recreation Specialist	\$ 11.48	\$ 12.63	\$ 13.89
5	Lead Swim Instructor	\$ 12.05	\$ 13.25	\$ 14.58
	Medical Transport Driver			
	Parks & Custodial Worker			
	Recreation Coordinator			
6	Aquatics Shift Supervisor	\$ 12.65	\$ 13.91	\$ 15.30
7	Community Relations Assistant	\$ 13.28	\$ 14.61	\$ 16.07
8	Library Assistant	\$ 13.94	\$ 15.34	\$ 16.87
9	Dial-a-Ride Transportation Driver	\$ 14.64	\$ 16.10	\$ 17.71
10	Cashier	\$ 15.18	\$ 16.70	\$ 18.36
11	Library Associate	\$ 15.37	\$ 16.91	\$ 18.60
	Transportation Bus Driver			
	Utility Worker I			
12		\$ 16.14	\$ 17.75	\$ 19.53
13		\$ 16.95	\$ 18.64	\$ 20.51
14	Police Property & Evidence Technician	\$ 17.79	\$ 19.57	\$ 21.53
15	IT Network Technician	\$ 19.61	\$ 21.58	\$ 23.73
	Librarian			
	Pool Operator			
16		\$ 20.59	\$ 22.65	\$ 24.92
17	Plans Examiner/Bldg Inspector I	\$ 21.62	\$ 23.79	\$ 26.16
18		\$ 22.70	\$ 24.98	\$ 27.47
19		\$ 23.84	\$ 26.22	\$ 28.85
20		\$ 25.03	\$ 27.54	\$ 30.29
21	Plans Examiner/Bldg Inspector II	\$ 26.28	\$ 28.91	\$ 31.80
22	Court Bailiff	\$ 27.60	\$ 30.36	\$ 33.39
	Senior Planner			
23		\$ 28.41	\$ 31.25	\$ 34.38
24		\$ 28.98	\$ 31.88	\$ 35.06
25		\$ 30.43	\$ 33.47	\$ 36.82
26	Project Engineer	\$ 31.95	\$ 35.14	\$ 38.66
	Plans Examiner/Building Inspector III			
27	Court Judge	Set rate per day/game- DOE		
	Fitness Instructor			
	Police Background Investigator			
	Recreation Instructor			
	Umpire/Referee			

## AFSCME Wage Scale

Effective 7/1/2018

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
<b>A</b>	Parks & Maintenance Worker	\$ 13.02	\$ 13.67	\$ 14.35	\$ 15.07	\$ 15.82	\$ 16.62	\$ 17.44	\$ 18.14
<b>B</b>	Economic Development Assistant	\$ 13.20	\$ 13.86	\$ 14.56	\$ 15.28	\$ 16.04	\$ 16.85	\$ 17.69	\$ 18.39
	Lead Parks & Maintenance Worker								
<b>C</b>		\$ 13.39	\$ 14.07	\$ 14.77	\$ 15.50	\$ 16.28	\$ 17.10	\$ 17.95	\$ 18.67
<b>D</b>		\$ 13.63	\$ 14.31	\$ 15.02	\$ 15.78	\$ 16.56	\$ 17.39	\$ 18.26	\$ 18.99
<b>E</b>		\$ 13.87	\$ 14.57	\$ 15.29	\$ 16.05	\$ 16.86	\$ 17.71	\$ 18.59	\$ 19.33
<b>F</b>		\$ 14.15	\$ 14.85	\$ 15.60	\$ 16.38	\$ 17.20	\$ 18.05	\$ 18.96	\$ 19.72
<b>G</b>	Meter Reader	\$ 14.45	\$ 15.18	\$ 15.93	\$ 16.73	\$ 17.56	\$ 18.44	\$ 19.37	\$ 20.15
<b>H</b>	Bus Driver	\$ 14.78	\$ 15.51	\$ 16.30	\$ 17.11	\$ 17.96	\$ 18.86	\$ 19.81	\$ 20.59
<b>I</b>	Cashier	\$ 15.18	\$ 15.93	\$ 16.74	\$ 17.57	\$ 18.45	\$ 19.37	\$ 20.34	\$ 21.15
<b>J</b>	Lead Bus Driver	\$ 15.60	\$ 16.37	\$ 17.20	\$ 18.05	\$ 18.96	\$ 19.90	\$ 20.90	\$ 21.74
	Police Records Clerk								
<b>K</b>	Administrative Specialist	\$ 16.08	\$ 16.88	\$ 17.73	\$ 18.60	\$ 19.54	\$ 20.51	\$ 21.54	\$ 22.40
	Library Assistant								
<b>L</b>	Court Operations Clerk	\$ 16.59	\$ 17.41	\$ 18.29	\$ 19.20	\$ 20.16	\$ 21.17	\$ 22.23	\$ 23.11
	Permit Technician								
	Utility Worker I								
	Water Technician I								
<b>M</b>	Engineering Technician I	\$ 17.26	\$ 18.13	\$ 19.02	\$ 19.98	\$ 20.98	\$ 22.02	\$ 23.12	\$ 24.05
	IT Network Technician								
	Library Associate								
	Utility Worker II								
<b>N</b>	Waste Water Operator I	\$ 17.80	\$ 18.69	\$ 19.62	\$ 20.60	\$ 21.63	\$ 22.72	\$ 23.85	\$ 24.81
	Water Operator I								
<b>O</b>	Accounting Assistant	\$ 18.14	\$ 19.04	\$ 19.99	\$ 20.99	\$ 22.04	\$ 23.14	\$ 24.31	\$ 25.28
	Administrative Analyst								
	Police Evidence Technician								
	Utility Worker III								
<b>P</b>	Engineering Technician II	\$ 18.50	\$ 19.43	\$ 20.40	\$ 21.42	\$ 22.49	\$ 23.61	\$ 24.80	\$ 25.79
<b>Q</b>	Building Inspector/Plans Examiner I	\$ 19.65	\$ 20.62	\$ 21.65	\$ 22.75	\$ 23.88	\$ 25.07	\$ 26.33	\$ 27.38
	CAD/GIS Technician								
	Utility Worker IV								
	Waste Water Operator III								
	Water Technician II								
<b>R</b>	Facility Maintenance Technician	\$ 20.17	\$ 21.18	\$ 22.24	\$ 23.35	\$ 24.51	\$ 25.73	\$ 27.02	\$ 28.10
	Fleet Maintenance Technician								
	Water Operator II								
<b>S</b>	IT Network Administrator	\$ 21.40	\$ 22.47	\$ 23.59	\$ 24.78	\$ 26.01	\$ 27.32	\$ 28.68	\$ 29.82
	Librarian								
<b>T</b>	Associate Planner	\$ 22.48	\$ 23.60	\$ 24.79	\$ 26.02	\$ 27.33	\$ 28.69	\$ 30.13	\$ 31.33
	IT Software Support Specialist								
	Lead Fleet Maintenance Technician								
	Water Maintenance Technician								
<b>U</b>	Building Inspector/Plans Examiner II	\$ 23.67	\$ 24.86	\$ 26.10	\$ 27.41	\$ 28.77	\$ 30.21	\$ 31.72	\$ 32.83
	Sewer Line Maintenance Technician								
	Waste Water Laboratory Technician								
	Waste Water Operator III								
<b>V</b>	Industrial Waste Coordinator	\$ 25.05	\$ 26.31	\$ 27.62	\$ 29.00	\$ 30.45	\$ 31.98	\$ 33.57	\$ 34.91
<b>W</b>	Engineering Technician III	\$ 25.82	\$ 27.11	\$ 28.46	\$ 29.89	\$ 31.53	\$ 33.26	\$ 34.92	\$ 36.32
	IT Systems Administrator								
	Waste Water Maintenance Technician								
<b>Y</b>	Building Inspector/Plans Examiner III	\$ 32.14	\$ 33.26	\$ 34.43	\$ 35.64	\$ 37.24	\$ 38.91	\$ 40.67	\$ 42.29

## Woodburn Police Association (WPA) Wage Scale

Effective 7/1/2018

### Compensation Schedule Sworn Officer

GRADE	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9 @ +10 years	Step 10 @ + 15 years	Step 11 @ +20 years
1.1	Officer	\$ 26.77	\$ 27.85	\$ 28.91	\$ 30.34	\$ 31.77	\$ 33.20	\$ 34.98	\$ 35.69	\$ 36.76	\$ 37.50	38.25
1.2	Officer-Basic Language	\$ 27.45	\$ 28.54	\$ 29.63	\$ 31.09	\$ 32.56	\$ 34.02	\$ 35.86	\$ 36.59	\$ 37.69	\$ 38.44	39.21
1.3	Officer-Advanced Lang	\$ 28.65	\$ 29.79	\$ 30.94	\$ 32.47	\$ 33.99	\$ 35.52	\$ 37.42	\$ 38.19	\$ 39.34	\$ 40.13	40.93
2.1	Officer-Intermediate	\$ 28.12	\$ 29.24	\$ 30.36	\$ 31.85	\$ 33.36	\$ 34.86	\$ 36.73	\$ 37.48	\$ 38.61	\$ 39.38	40.17
2.2	Officer-Inter Basic Lang	\$ 28.82	\$ 29.97	\$ 31.12	\$ 32.66	\$ 34.20	\$ 35.74	\$ 37.66	\$ 38.43	\$ 39.58	\$ 40.37	41.18
2.3	Officer-Inter Adv Lang	\$ 30.09	\$ 31.30	\$ 32.49	\$ 34.09	\$ 35.69	\$ 37.32	\$ 39.30	\$ 40.11	\$ 41.31	\$ 42.14	42.98
3.1	Officer-Advanced	\$ 29.46	\$ 30.63	\$ 31.80	\$ 33.38	\$ 34.95	\$ 36.53	\$ 38.48	\$ 39.26	\$ 40.44	\$ 41.25	42.08
3.2	Officer-Adv Basic Lang	\$ 30.20	\$ 31.40	\$ 32.60	\$ 34.22	\$ 35.83	\$ 37.43	\$ 39.45	\$ 40.25	\$ 41.46	\$ 42.29	43.14
3.3	Officer-Adv Adv Lang	\$ 31.51	\$ 32.79	\$ 34.04	\$ 35.73	\$ 37.39	\$ 39.09	\$ 41.18	\$ 42.01	\$ 43.27	\$ 44.14	45.02

### Compensation Schedule NON Sworn Officer

CE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Code Enforcement	\$ 20.08	\$ 20.88	\$ 21.69	\$ 22.77	\$ 23.83	\$ 24.91	\$ 26.24	\$ 26.77

## Police Management Wage Scale

Effective 07/01/2018

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
4.1	Intermediate Certification	\$ 30.38	\$ 31.59	\$ 32.81	\$ 34.44	\$ 36.05	\$ 37.66	\$ 39.69	\$ 40.49	\$ 41.73	\$ 42.53
4.2	Int. + Basic Language	\$ 31.14	\$ 32.39	\$ 33.64	\$ 35.29	\$ 36.95	\$ 38.62	\$ 40.69	\$ 41.51	\$ 42.77	\$ 43.61
4.3	Int. + Advanced Language	\$ 32.51	\$ 33.81	\$ 35.12	\$ 36.84	\$ 38.58	\$ 40.31	\$ 42.48	\$ 43.34	\$ 44.66	\$ 45.51
5.1	Advanced Certification	\$ 31.90	\$ 33.17	\$ 34.47	\$ 36.16	\$ 37.85	\$ 39.57	\$ 41.68	\$ 42.53	\$ 43.81	\$ 44.67
5.2	Adv. + Basic Language	\$ 32.69	\$ 34.00	\$ 35.32	\$ 37.07	\$ 38.81	\$ 40.55	\$ 42.73	\$ 43.61	\$ 44.91	\$ 45.79
5.3	Adv. + Advanced Language	\$ 34.14	\$ 35.50	\$ 36.87	\$ 38.69	\$ 40.50	\$ 42.33	\$ 44.59	\$ 45.51	\$ 46.88	\$ 47.80
6.1	Supervisory Certification	\$ 33.42	\$ 34.74	\$ 36.10	\$ 37.87	\$ 39.66	\$ 41.44	\$ 43.67	\$ 44.55	\$ 45.90	\$ 46.79
6.2	Super. + Basic Language	\$ 34.25	\$ 35.63	\$ 37.02	\$ 38.83	\$ 40.66	\$ 42.48	\$ 44.76	\$ 45.67	\$ 47.04	\$ 47.98
6.3	Super. + Advanced Language	\$ 35.75	\$ 37.19	\$ 38.64	\$ 40.52	\$ 42.43	\$ 44.35	\$ 46.73	\$ 47.69	\$ 49.11	\$ 50.07

	Open Range	Starting	Mid	High
LT	Police Lieutenant	\$ 52.52	\$ 53.76	\$ 55.02

## Unrepresented Wage Scale

Effective 07/01/2018

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A	Aquatics Coordinator	\$ 15.74	\$ 16.26	\$ 16.78	\$ 17.29	\$ 17.98	\$ 18.70	\$ 19.45	\$ 20.23
	Recreation Supervisor								
B		\$ 17.52	\$ 18.20	\$ 18.86	\$ 19.53	\$ 20.19	\$ 20.86	\$ 21.52	\$ 22.19
C	Accountant	\$ 20.30	\$ 21.07	\$ 21.84	\$ 22.61	\$ 23.38	\$ 24.15	\$ 24.92	\$ 25.67
D		\$ 21.31	\$ 22.13	\$ 22.93	\$ 23.75	\$ 24.54	\$ 25.37	\$ 26.16	\$ 26.98
E	Payroll Specialist	\$ 22.37	\$ 23.24	\$ 24.06	\$ 24.93	\$ 25.79	\$ 26.62	\$ 27.48	\$ 28.31
F		\$ 23.49	\$ 24.39	\$ 25.29	\$ 26.16	\$ 27.06	\$ 27.97	\$ 28.84	\$ 29.70
G		\$ 24.67	\$ 25.59	\$ 26.54	\$ 27.48	\$ 28.42	\$ 29.34	\$ 30.28	\$ 31.22
H	Executive/Legal Assistant	\$ 25.91	\$ 26.90	\$ 27.89	\$ 28.85	\$ 29.84	\$ 30.82	\$ 31.81	\$ 32.79
	Management Analyst II								
I	Facilities and Grounds Maintenance Supervisor	\$ 27.19	\$ 28.23	\$ 29.26	\$ 30.30	\$ 31.33	\$ 32.37	\$ 33.41	\$ 34.44
	Police Support Services Manager								
	Water Treatment Supervisor/Operator III								
J	Planner	\$ 28.56	\$ 29.64	\$ 30.73	\$ 31.81	\$ 32.90	\$ 33.98	\$ 35.06	\$ 36.14
	Senior Engineering Technician								
	Wastewater Treatment Plant Supervisor/Operator III								
K	Senior Management Analyst	\$ 30.00	\$ 31.14	\$ 32.27	\$ 33.42	\$ 34.55	\$ 35.69	\$ 36.82	\$ 37.96
L	Senior Planner	\$ 31.49	\$ 32.69	\$ 33.88	\$ 35.08	\$ 36.27	\$ 37.47	\$ 38.66	\$ 39.86
	Wastewater Treatment Plant Supervisor/Operator IV								
M	Project Engineering	\$ 33.07	\$ 34.32	\$ 35.58	\$ 36.83	\$ 38.09	\$ 39.35	\$ 40.61	\$ 41.84
	PW Operations Division Supervisor								
N		\$ 34.72	\$ 36.05	\$ 37.35	\$ 38.67	\$ 39.99	\$ 41.31	\$ 42.64	\$ 43.94
O		\$ 36.45	\$ 37.84	\$ 39.22	\$ 40.62	\$ 42.00	\$ 43.38	\$ 44.77	\$ 46.14

## Chart of Accounts

As part of the Finance Department’s efforts to improve efficiency, the chart of accounts is under review for consolidation and improved account names. There are numerous accounts that say closed or refer the user to other accounts for usage.

Account Number	Description	Classification
<b>REVENUE</b>		
3081	Beginning Fund Balance	Fund Balance
3111	Property Tax - Current	Taxes
3112	Property Tax - Delinquent	Taxes
3113	Pmt in Lieu of Taxes	Taxes
3133	Hotel/Motel Tax	Taxes
3141	Privilege Tax, PGE	Franchise Fees
3142	Privilege Tax, NW Natural	Franchise Fees
3171	City Gas Tax	Taxes
3181	911 Tax	Taxes
3211	Business License	Licenses and Permits
3212	Liquor License	Licenses and Permits
3219	Other License	Licenses and Permits
3220	Taxicab Permits	Licenses and Permits
3221.101	Building Permits	Licenses and Permits
3221.102	Mechanical Permits	Licenses and Permits
3221.103	MC Electrical/Plumbing Per	Licenses and Permits
3221.104	Bldg Permit State Surchar	Licenses and Permits
3221.105	Plan Check Fees	Licenses and Permits
3221.106	Fire Check Fees	Licenses and Permits
3221.107	State Mfg Home Fee	Licenses and Permits
3221.108	M.C. Admin Fee	Licenses and Permits
3221.109	Plan Check--Mechanical	Licenses and Permits
3221.110	CET Administrative Fee	Licenses and Permits
3222	Unused Account	Licenses and Permits
3223	Curb Cuts and Bores	Licenses and Permits
3224	R/W Construction Permits	Licenses and Permits
3225	Filming Permits	Licenses and Permits
3228	Franchise Fees	Franchise Fees
3228.001	X5 OpCo LLC	Franchise Fees
3228.002	LS Networks	Franchise Fees
3228.003	PGE Franchise Fee	Franchise Fees
3228.004	NW Natural Franchise Fee	Franchise Fees
3228.005	CenturyLink Franchise Fee	Franchise Fees
3228.006	Republic Services Franchise Fee	Franchise Fees
3228.007	Wave Broadband Franchise Fee	Franchise Fees
3228.008	Woodburn Ambulance Franchise Fee	Franchise Fees
3228.009	Gervais Telephone Franchise Fee	Franchise Fees
3228.010	Preferred LD Franchise Fee	Franchise Fees
3228.011	Matrix Franchise Fee	Franchise Fees
3228.012	Sprint Franchise Fee	Franchise Fees
3228.05	Other Small Franchises Franchise Fee	Franchise Fees
3229	Franchise Fee, X5 OpCo LLC	Franchise Fees
3230	Franchise Fee, LS Networks	Franchise Fees
3231	Franchise Fee, PGE	Franchise Fees
3232	Franchise Fee, NW Natural	Franchise Fees
3233	Franchise Fee, CenturyLink (Qwest)	Franchise Fees
3234	Franchise Fee, Republic Services (Allied)	Franchise Fees
3235	Franchise Fee, Wave BB	Franchise Fees
3236	Franchise Fee, W Ambulance	Franchise Fees
3237	Franchise Fee, Gervais Tel	Franchise Fees
3238	Franchise Fee Reconex	Franchise Fees
3239	Franchise Fee Sprint	Franchise Fees
3240	Franchise Fee, Preferred LD	Franchise Fees
3241	Franchise Fee, Matrix	Franchise Fees
3242	Franchise Fee - Other Small	Franchise Fees
3243.470	General Right of Way - Water (Paid to Gen Fund by Water & Sewer)	Franchise Fees
3243.472	General Right of Way - Sewer (Paid to Gen Fund by Water & Sewer)	Franchise Fees
3331	Federal Grants Direct	Intergovernmental
3332	Federal Grants	Intergovernmental
3333	Federal Grants Indirect	Intergovernmental
3333.001	DoT Fund Exchange	Intergovernmental
3333.601	5310 Discretionary Ops	Intergovernmental
3333.602	5310 Discretionary Cap	Intergovernmental
3333.603	5311 Formula Operation	Intergovernmental
3333.604	ARRA Stimulus	Intergovernmental

Account Number	Description	Classification
3333.605	Veh Prev Maint	Intergovernmental
3341	State Grants	Intergovernmental
3341.601	STF Formula	Intergovernmental
3341.602	STF Discretionary	Intergovernmental
3342	Grant Award #26378	Intergovernmental
3343	JARC Job Access Revers	Intergovernmental
3344	New Freedom	Intergovernmental
3351	Grants	Intergovernmental
3361	State Gas Tax	Intergovernmental
3362	State Liquor Proration	Intergovernmental
3363	State Cigarette Tax	Intergovernmental
3364	State Revenue Sharing	Intergovernmental
3365	Regional Library Services	Intergovernmental
3366	Ready to Read Grant	Intergovernmental
3367	State Marijuana Tax Distribution - HB 3400 Local Option Tax	Intergovernmental
3414	Accounting Services	Charges for Goods and Services
3415	Sale of Documents	Charges for Goods and Services
3415.001	Sale of Bid Documents	Charges for Goods and Services
3416	Lien Search Revenue	Charges for Goods and Services
3417	Resale of Merchandise	Charges for Goods and Services
3418	Concession Sales	Charges for Goods and Services
3421	Police Reimbursements	Charges for Goods and Services
3421.001	Reimbursements School District (IT Service for other cities/districts)	Charges for Goods and Services
3421.002	Reimbursements Hubbard (IT Service for other cities/districts)	Charges for Goods and Services
3421.003	Reimbursements Mt Angel (IT Service for other cities/districts)	Charges for Goods and Services
3421.004	Reimbursements Silverton (IT Service for other cities/districts)	Charges for Goods and Services
3421.005	Reimbursements Aurora FD (IT Service for other cities/districts)	Charges for Goods and Services
3421.006	Reimbursements St Paul FD (IT Service for other cities/districts)	Charges for Goods and Services
3421.007	Reimbursements Mt Angel FD (IT Service for other cities/districts)	Charges for Goods and Services
3421.008	Reimbursement METCOM (Norcom) (IT Service for other cities/districts)	Charges for Goods and Services
3421.009	Reimbursement Gervais (IT Service for other cities/districts)	Charges for Goods and Services
3421.010	Reimbursement Woodburn Fire Dist (IT Service for other cities/districts)	Charges for Goods and Services
3421.011	Reimbursement Stayton PD (IT Service for other cities/districts)	Charges for Goods and Services
3421.012	Reimbursements Turner PD (IT Service for other cities/districts)	Charges for Goods and Services
3421.013	Reimbursements Marion County (IT Service for other cities/districts)	Charges for Goods and Services
3421.014	Reimbursements OEM (IT Service for other cities/districts)	Charges for Goods and Services
3421.016	Reimbursements RMS Licensing	Charges for Goods and Services
3422	Records Mgmt System (RMS) (Cost Sharing portion of Aegis Software)	Charges for Goods and Services
3422.002	Rec Mgmt (RMS) Hubbard	Charges for Goods and Services
3422.003	Rec Mgmt (RMS) Mt Angel	Charges for Goods and Services
3422.004	Rec Mgmt (RMS) Silverton	Charges for Goods and Services
3422.010	Rec Mgmt (RMS) Woodburn Fire Dist	Charges for Goods and Services
3422.011	Rec Mgmt (RMS) Stayton PD	Charges for Goods and Services
3422.012	Rec Mgmt (RMS) Turner PD	Charges for Goods and Services
3431	Weed/brush Abatement	Charges for Goods and Services
3434	Water Revenue	Charges for Goods and Services
3434.101	Water Sales Revenue	Charges for Goods and Services
3434.102	New Services	Charges for Goods and Services
3434.103	Re-connection Fees	Charges for Goods and Services
3434.104	Vacations	Charges for Goods and Services
3434.105	After Hours Fee	Charges for Goods and Services
3434.106	NSF Check Fee	Charges for Goods and Services
3434.107	System Improvements	Charges for Goods and Services
3434.108	Bulk Water Sales	Charges for Goods and Services
3434.109	System Repairs	Charges for Goods and Services
3434.111	Collections	Charges for Goods and Services
3434.112	Late Fees	Charges for Goods and Services
3435	Sewer Revenue	Charges for Goods and Services
3435.101	Sewer System Revenue	Charges for Goods and Services
3435.102	Service Chg-95-6 Increase	Charges for Goods and Services
3435.103	Septage Dumping	Charges for Goods and Services
3435.111	Collections	Charges for Goods and Services
3445	Dial a Ride Daily	Charges for Goods and Services
3446	Transit RHF Receipts	Charges for Goods and Services
3447	Transit System Fares	Charges for Goods and Services
3451	T&E Planning Develop Fee	Charges for Goods and Services
3456	Planning Fees	Charges for Goods and Services
3458.101	Transportation Impact Fees	Charges for Goods and Services
3458.201	Storm SDC's	Charges for Goods and Services
3458.301	Water SDC's	Charges for Goods and Services
3458.401	Sewer SDC's	Charges for Goods and Services
3458.501	Park's SDC's	Charges for Goods and Services

Account Number	Description	Classification
3471	Pool Program Revenues	Charges for Goods and Services
3471.101	Pool Admissions	Charges for Goods and Services
3471.102	Pool Memberships	Charges for Goods and Services
3471.103	Pool Rentals	Charges for Goods and Services
3471.104	Swimming Lessons	Charges for Goods and Services
3471.105	Sponsorships	Charges for Goods and Services
3471.106	Fitness Classes	Charges for Goods and Services
3471.107	Towels/Misc	Charges for Goods and Services
3472	Rural Readers' Fees	Charges for Goods and Services
3473	Recreation Program Revenue	Charges for Goods and Services
3473.101	Youth Sports	Charges for Goods and Services
3473.102	Adult Sports	Charges for Goods and Services
3473.103	Youth Program	Charges for Goods and Services
3473.104	Administration	Charges for Goods and Services
3473.105	Adult Program	Charges for Goods and Services
3473.106	Sponsorship Revenue	Charges for Goods and Services
3473.107	Teen Program Revenue	Charges for Goods and Services
3473.108	After School Club	Charges for Goods and Services
3473.109	Recreation Trust	Charges for Goods and Services
3473.110	Arts & Culture	Charges for Goods and Services
3473.111	Active Adult	Charges for Goods and Services
3474	Event Admission	Charges for Goods and Services
3474.099	Fiesta Event Admissions	Charges for Goods and Services
3475	Museum Admission	Charges for Goods and Services
3476	Event Sponsorships	Charges for Goods and Services
3476.099	Fiesta Event Sponsorships	Charges for Goods and Services
3491	Rental Income	Charges for Goods and Services
3530	Court Fines from Other Jurisdictions	Fines and Forfeits
3531	Court Fines	Fines and Forfeits
3531.101	Police Training Surcharge	Fines and Forfeits
3532	Towing Fee	Fines and Forfeits
3533	Alarm Fee	Fines and Forfeits
3534	Rural Reader's Fines	Fines and Forfeits
3535	Sewer Discharge Fines	Fines and Forfeits
3536	Library Fines	Fines and Forfeits
3611	Interest from Investments	Miscellaneous Revenue
3612	Interest Fr Interfund Lns	Miscellaneous Revenue
3614	Special Assessment-Intere	Miscellaneous Revenue
3615	Interest fr Deferred Pmts	Miscellaneous Revenue
3625	Facilities Rent	Miscellaneous Revenue
3625.001	Rent-METCOM (Norcom)	Miscellaneous Revenue
3631	Insurance Recoveries	Miscellaneous Revenue
3632	Judgements & Settlements	Miscellaneous Revenue
3641	Annual Access Fee	Miscellaneous Revenue
3642	Loan Repmt--1st Loan Dvdn	Miscellaneous Revenue
3642.110	Small Business Loan	Miscellaneous Revenue
3643	Loan Repmt--2nd Loan	Miscellaneous Revenue
3644	Liquidated Damages	Miscellaneous Revenue
3651	Internal Rent Revenue	Miscellaneous Revenue
3652	Interfund Stores Issues	Miscellaneous Revenue
3652.001	IT Revenue - General Fund	Miscellaneous Revenue
3652.110	IT Revenue - Transit	Miscellaneous Revenue
3652.123	IT Revenue - Building Inspection	Miscellaneous Revenue
3652.140	IT Revenue - Street	Miscellaneous Revenue
3652.470	IT Revenue - Water	Miscellaneous Revenue
3652.472	IT Revenue - Sewer	Miscellaneous Revenue
3652.478	IT Revenue - Surface Water	Miscellaneous Revenue
3652.582	IT Revenue - Public Works Services	Miscellaneous Revenue
3652.583	IT Revenue - Facilities Maintenance	Miscellaneous Revenue
3652.720	IT Revenue - Urban Renewal	Miscellaneous Revenue
3652.901	IT Revenue - Norcom	Miscellaneous Revenue
3653	Interfund Copier Usage	Miscellaneous Revenue
3654	Garage WO Revenue	Miscellaneous Revenue
3655	IS Support	Miscellaneous Revenue
3656	Engineering Internal Project WO Revenue	Miscellaneous Revenue
3656.140	Engineering Svcs - Street	Miscellaneous Revenue
3656.470	Engineering Svcs - Water	Miscellaneous Revenue
3656.472	Engineering Svcs - Sewer	Miscellaneous Revenue
3657.140	PW Overhead from Street	Miscellaneous Revenue
3657.470	PW Overhead from Water	Miscellaneous Revenue
3657.472	PW Overhead from Sewer	Miscellaneous Revenue

Account Number	Description	Classification
3658.101	General Liability	Miscellaneous Revenue
3658.102	Auto/Vehicle	Miscellaneous Revenue
3658.103	Property	Miscellaneous Revenue
3658.104	Workers Comp	Miscellaneous Revenue
3658.105	Employee Blanket Bond	Miscellaneous Revenue
3658.106	Boiler & Machinery	Miscellaneous Revenue
3658.107	Admin/Legal	Miscellaneous Revenue
3661	Interfund Loan Interest	Miscellaneous Revenue
3662	Interfund Rent	Miscellaneous Revenue
3671	Donations-Parks	Miscellaneous Revenue
3671.101	Woodburn Together Grant	Intergovernmental
3671.102	Police Athletic Assoc	Intergovernmental
3671.103	Nike Go Grant	Intergovernmental
3671.104	OSU Credit Union Grant	Intergovernmental
3671.105	Land o Frost Grant	Intergovernmental
3671.106	NFL Grant	Intergovernmental
3671.107	K-Boom Grant	Intergovernmental
3671.108	Burlingham Trust Donation	Miscellaneous Revenue
3671.109	Adopt a Park Donations	Miscellaneous Revenue
3671.110	PAL - Teen Prog Grant	Intergovernmental
3671.111	T3 Intern Reimb Grant - Boys & Girls Club	Intergovernmental
3671.999	Intergovernmental Grant	Intergovernmental
3672	Donations-Library	Miscellaneous Revenue
3672.001	Donations-Library - Music in the Park	Miscellaneous Revenue
3672.101	Gates Library Grant	Intergovernmental
3673	Donations-Police	Miscellaneous Revenue
3674	SRO SD Portion	Miscellaneous Revenue
3675	Donations-Museum	Miscellaneous Revenue
3676	Donations-Transit	Miscellaneous Revenue
3677	Donations-Pool	Miscellaneous Revenue
3678	Developer Contributions	Miscellaneous Revenue
3679	Donations-Other	Miscellaneous Revenue
3681	Special Assessment Princi	Miscellaneous Revenue
3681.001	LID Alley	Miscellaneous Revenue
3681.004	LID Boones Ferry	Miscellaneous Revenue
3681.008	LID Hardcastle	Miscellaneous Revenue
3681.011	LID Ironwood	Miscellaneous Revenue
3682	Sp Assess-Advance Pmts	Miscellaneous Revenue
3691	Sale of Surplus Property	Miscellaneous Revenue
3692	Confiscated Cash	Miscellaneous Revenue
3692.101	Copies--Other	Miscellaneous Revenue
3692.311	Copies--Library	Miscellaneous Revenue
3693	Sale of Confiscated Prop	Miscellaneous Revenue
3694	Gain/Loss on Sale	Miscellaneous Revenue
3695	Lost Book Revenue	Miscellaneous Revenue
3696	Friends of Library Sales	Miscellaneous Revenue
3698	Cash Long and Short	Miscellaneous Revenue
3698.001	Deposit Difference	Miscellaneous Revenue
3698.102	Library	Miscellaneous Revenue
3698.103	Aquatics	Miscellaneous Revenue
3698.104	Recreation	Miscellaneous Revenue
3698.105	Parks & Fac Maint	Miscellaneous Revenue
3698.106	Comm Svs Admin	Miscellaneous Revenue
3699	Other Miscellaneous Income	Miscellaneous Revenue
3699.101	Fraud Loss	Miscellaneous Revenue
3699.102	Library	Miscellaneous Revenue
3699.103	Aquatics	Miscellaneous Revenue
3699.104	Recreation	Miscellaneous Revenue
3699.105	Parks & Fac Maint	Miscellaneous Revenue
3699.106	Comm Svs Admin	Miscellaneous Revenue
3699.720	Urban Renewal	Miscellaneous Revenue
3811	Interfund Loan Proceeds	Other Financing Sources
3811.123	Interfund Loan From Building	Other Financing Sources
3811.376	Interfund Loan from 376	Other Financing Sources
3811.465	Interfund Loan	Other Financing Sources
3811.466	Interfund Loan From 466	Other Financing Sources
3812	Interfund Loan Repayment	Other Financing Sources
3812.001	Interfund Loan Repayment	Other Financing Sources
3824	Revolving Loan Payback	Other Financing Sources



Account Number	Description	Classification
3824.000	Loan Payback 2000	Other Financing Sources
3824.009	Loan Payback 2009	Other Financing Sources
3824.010	Loan Payback 2010	Other Financing Sources
3824.087	Loan Payback 1987	Other Financing Sources
3824.088	Loan Payback 1988	Other Financing Sources
3824.089	Loan Payback 1989	Other Financing Sources
3824.095	Loan Payback 1995	Other Financing Sources
3824.096	Loan Payback 1996	Other Financing Sources
3824.097	Loan Payback 1997	Other Financing Sources
3824.098	Loan Payback 1998	Other Financing Sources
3824.099	Loan Payback 1999	Other Financing Sources
3825	URA Loan Fees	Other Financing Sources
3831	Contributed Cap--Fed	Fund Balance
3832	Contributed Cap--State	Fund Balance
3833	Contributed Cap--Local	Fund Balance
3834	Contributed Cap--InterFd	Fund Balance
3841	Interfund Loan	Other Financing Sources
3841.376	Interfund Loan Receipt	Other Financing Sources
3871	Residual Equity Trnsfr In	Fund Balance
3881	Reimbursements	Miscellaneous Revenue
3881.001	Reimbursement--Training	Miscellaneous Revenue
3881.134	Weed & Seed	Intergovernmental
3891	Construction Excise Tax	Intergovernmental
3891.059	Marion County Permits	Intergovernmental
3891.060	Marion County Admin Fee	Intergovernmental
3891.099	Marion County State Surcharge	Intergovernmental
3891.159	State Surcharge	Intergovernmental
3891.259	State Manufactured Home Fee	Intergovernmental
3891.359	CET Suspend	Licenses and Permits
3911	GO Bond Proceeds	Other Financing Sources
3913	Special Assess Bond Procd	Other Financing Sources
3916	Note Proceeds	Other Financing Sources
3918	Loan Proceeds	Other Financing Sources
3918.101	State Loan-PW Program	Other Financing Sources
3918.102	State Loan-Revolving Fd	Other Financing Sources
3918.103	SDWA Loan	Other Financing Sources
3918.104	Water/Sewer Loan	Other Financing Sources
3918.105	OHCS Loan	Other Financing Sources
3971	Transfer In NWS Upgrade	Transfers In
3971.001	Transfer From General Fund	Transfers In
3971.035	Unused	Transfers In
3971.110	Transfer From Transit	Transfers In
3971.123	Transfer From Building	Transfers In
3971.137	Transfer from Housing Rehab	Transfers In
3971.140	Transfer From Street	Transfers In
3971.169	Transfer From City Gas Tax	Transfers In
3971.252	Transfer From Bancroft	Transfers In
3971.358	Transfer From General Cap Const	Transfers In
3971.360	Transfer From Special Assessment Fund	Transfers In
3971.363	Transfer From Street & Storm Cap Const	Transfers In
3971.364	Transfer From Parks SDC	Transfers In
3971.376	Transfer From Street SDC	Transfers In
3971.377	Transfer From Storm SDC	Transfers In
3971.465	Transfer From Sewer Construction	Transfers In
3971.466	Transfer From Water Cap Const	Transfers In
3971.470	Transfer From Water	Transfers In
3971.472	Transfer From Sewer	Transfers In
3971.474	Transfer From Water SDC	Transfers In
3971.475	Transfer From Sewer SDC	Transfers In
3971.568	Transfer from Information Technology	Transfers In
3971.581	Transfer From Insurance	Transfers In
3971.591	Transfer From Equipment Replacement	Transfers In
3971.690	Transfer From Library Endowmnt	Transfers In
3971.691	Transfer From Museum Endowment	Transfers In
3971.692	Transfer From Water Deposit	Transfers In
3971.720	Transfer From Urban Renewal	Transfers In
3972	Interfund Loan Transfer	Transfers In

Account Number	Description	Classification
<b>Expense</b>		
5111	Regular Wages	Personnel Services
5112	Part-Time Wages	Personnel Services
5112.010	Youth Sports	Personnel Services
5112.011	Instruction Wages	Personnel Services
5112.012	Lifeguarding Wages	Personnel Services
5112.013	Cashiering Wages	Personnel Services
5112.014	Administration Wages	Personnel Services
5112.015	Pool Operator (& Custodial) Wages	Personnel Services
5112.016	Water Fitness Instructor Wages	Personnel Services
5112.017	Head Lifeguard Wages	Personnel Services
5112.020	Adult Sports Wages	Personnel Services
5112.040	Summer Day Camp Wages	Personnel Services
5112.050	After School Club Wages	Personnel Services
5112.060	Arts & Culture Wages	Personnel Services
5112.070	Active Adult Wages	Personnel Services
5112.101	PAL Coordinator	Personnel Services
5113	Temporary	Personnel Services
5121	Overtime	Personnel Services
5199	Intra-governmental Service	Personnel Services
5210	OR Transit Tax	Personnel Services
5211	OR Workers' Benefit	Personnel Services
5212	Social Security	Personnel Services
5213	Med & Dent Ins	Personnel Services
5214	Retirement	Personnel Services
5215	Long Term Disability Ins	Personnel Services
5216	Unemployment Insurance	Personnel Services
5217	Life Insurance	Personnel Services
5314	Books	Materials & Services
5315	Computer Supplies	Materials & Services
5319	Office Supplies	Materials & Services
5321	Cleaning Supplies	Materials & Services
5322	Lubricants	Materials & Services
5323	Fuel	Materials & Services
5324	Clothing	Materials & Services
5325	Ag Supplies	Materials & Services
5326	Safety/Medical	Materials & Services
5327	Chemicals	Materials & Services
5328	Lab Supplies	Materials & Services
5329	Other Supplies	Materials & Services
5329.100	Events	Materials & Services
5329.200	Youth Sports	Materials & Services
5329.300	Adult Sports	Materials & Services
5329.400	Summer Day Camp	Materials & Services
5329.401	Program Supplies-Youth	Materials & Services
5329.402	Program Supplies-Adult	Materials & Services
5329.403	Program Supplies--Teen	Materials & Services
5329.405	Fiesta Services	Materials & Services
5329.410	Wbn Reads Grant	Materials & Services
5329.500	After School Club	Materials & Services
5329.600	Rec Admin	Materials & Services
5329.700	Arts & Culture	Materials & Services
5329.800	Active Adult	Materials & Services
5329.900	Museum	Materials & Services
5331	Construction Materials	Materials & Services
5332	Spare Parts	Materials & Services
5334	Plumbing Supplies	Materials & Services
5335	Electrical Supplies	Materials & Services
5336	HVAC	Materials & Services
5337	Tires/Parts	Materials & Services
5338	Tools	Materials & Services
5339	Other Maintenance Supplies	Materials & Services
5340	Print Materials - Teen	Materials & Services
5341	Print Materials - Adult	Materials & Services
5341.001	Fiction	Materials & Services
5341.002	Non Fiction	Materials & Services
5342	Print Materials - Child	Materials & Services
5342.001	Juvenile Fiction	Materials & Services
5342.002	Juvenile Easy	Materials & Services
5342.003	Juvenile Non Fiction	Materials & Services

Account Number	Description	Classification
5342.004	Parents	Materials & Services
5342.005	Library Materials - Young Adult	Materials & Services
5342.006	Reference	Materials & Services
5343	Foreign Language Material	Materials & Services
5343.001	Russian	Materials & Services
5343.002	Spanish	Materials & Services
5344	Large Print Materials	Materials & Services
5344.001	Fiction	Materials & Services
5344.002	Non Fiction	Materials & Services
5344.003	Audiobooks	Materials & Services
5345	Audiovisual Materials - Adult	Materials & Services
5345.001	Audiovisual Materials - Child	Materials & Services
5345.002	Audiovisual Materials - Teen	Materials & Services
5346	Electronic Materials	Materials & Services
5347	Program Supplies	Materials & Services
5347.001	Program Supplies - Summer Concerts	Materials & Services
5347.002	Program Supplies - Adult	Materials & Services
5347.003	Program Supplies - Child	Materials & Services
5347.004	Program Supplies - Technical Services	Materials & Services
5348	Periodicals	Materials & Services
5349	Periodicals - Adult	Materials & Services
5350	Periodicals - Child	Materials & Services
5351	Ammunition	Materials & Services
5352	Protective Clothing	Materials & Services
5353	Photographic Supplies	Materials & Services
5359	Other Police Supplies	Materials & Services
5361	Road Materials	Materials & Services
5362	Concrete	Materials & Services
5363	Signs	Materials & Services
5364	Culvert	Materials & Services
5365	Guardrail	Materials & Services
5369	Other Street Supplies	Materials & Services
5371	Pipe (Use 5379 Water/Sewer Supplies)	Materials & Services
5372	Couplings (Use 5379 Water/Sewer Supplies)	Materials & Services
5373	Water Meters (Use 5379 Water/Sewer Supplies)	Materials & Services
5379	Water/Sewer Supplies	Materials & Services
5379.001	Line Repair Supplies	Materials & Services
5379.002	Customer Service	Materials & Services
5379.003	Pump Supplies	Materials & Services
5379.004	Meter Parts	Materials & Services
5379.005	Protective Equipment	Materials & Services
5379.006	Treatment/Storage Maint	Materials & Services
5381	Turf	Materials & Services
5383	Shrubs (Use 5389 Parks Supplies)	Materials & Services
5384	Trees	Materials & Services
5385	Fertilizer	Materials & Services
5389	Other Parks Supplies	Materials & Services
5390	Merchandise	Materials & Services
5391	Inventory	Materials & Services
5398	P.O. Clearing	Materials & Services
5399	Other Supplies (Use 5329 Other Supplies)	Materials & Services
5400	Code Abatement	Materials & Services
5409.140	Garage Services	Materials & Services
5411	Engineering & Architect	Materials & Services
5411.001	Engineering Support to General Fund	Materials & Services
5412	Legal	Materials & Services
5414	Accounting/Auditing	Materials & Services
5415	Computer	Materials & Services
5416	Medical (Use 5326 Safety/Medical)	Materials & Services
5417	HR/Other Employee Expenses	Materials & Services
5418	Risk Management	Materials & Services
5419	Other Professional Serv	Materials & Services
5419.001	SDC Methodology	Materials & Services
5419.002	Parks Master Plan	Materials & Services
5419.003	US Gauging Station Fees	Materials & Services
5419.101	Contract Svcs Teen Center	Materials & Services
5419.201	ToT Grants	Materials & Services
5419.401	Sponsored Programs	Materials & Services
5419.402	Contract Services-Youth	Materials & Services
5419.403	Contract Services--Other	Materials & Services

Account Number	Description	Classification
5419.404	PAL Grant	Materials & Services
5419.405	Fiesta Services	Materials & Services
5419.501	Testing/Lab	Materials & Services
5419.707	Educ Outreach	Materials & Services
5419.721	Downtown Grants	Materials & Services
5419.722	Small Bus Loans	Materials & Services
5420	Investigation Expenses	Materials & Services
5421	Telephone/Data	Materials & Services
5422	Postage	Materials & Services
5423	Internet	Materials & Services
5424	Advertising	Materials & Services
5425	Publication of Legal Note	Materials & Services
5426	Contract Networks	Materials & Services
5427	Training (Use 5492)	Materials & Services
5428	IT Support	Materials & Services
5429	Other Communication Serv	Materials & Services
5430	Red Light Camera Contract	Materials & Services
5431	Lodging (Use Travel 5439)	Materials & Services
5432	Meals	Materials & Services
5433	Mileage	Materials & Services
5434	Airfare (Use Travel 5439)	Materials & Services
5435	Car Rental (Use Travel 5439)	Materials & Services
5439	Travel	Materials & Services
5441	Land	Materials & Services
5442	Buildings	Materials & Services
5443	Office Equipment	Materials & Services
5444	Vehicle Leases	Materials & Services
5445	Work Equipment	Materials & Services
5446	Software Licenses	Materials & Services
5446.915	NWS Upgrade	Materials & Services
5448	Internal Rent	Materials & Services
5448.001	Internal Rent–Maintenanc	Materials & Services
5448.002	Internal Rent-Utilities	Materials & Services
5449	Other Leases	Materials & Services
5450	General Right of Way Charge	Materials & Services
5451	Natural Gas	Materials & Services
5452	Water/Sewer	Materials & Services
5453	Electricity	Materials & Services
5454	Solid Waste Disposal	Materials & Services
5455	Cable TV	Materials & Services
5456	Street Lighting	Materials & Services
5459	Other Utilities	Materials & Services
5460	Property Tax Expense	Materials & Services
5461	Auto Insurance	Materials & Services
5462	Employee Blanket Bond	Materials & Services
5463	Property/Earthquake Insurance	Materials & Services
5464	Workers' Comp	Materials & Services
5465	General Liability Insurance	Materials & Services
5466	Boiler/Machinery	Materials & Services
5467	Inland Marine	Materials & Services
5468	Deductible	Materials & Services
5469	Other Insurance Costs	Materials & Services
5471	Equipment Repair & Maint	Materials & Services
5472	Buildings Repairs & Maint	Materials & Services
5472.001	Fixture Repair	Materials & Services
5473	Improvements Repair & Mai	Materials & Services
5474	Structures Repair & Maint	Materials & Services
5475	Vehicle Repair & Maint	Materials & Services
5476	Laundry	Materials & Services
5477	Instrumentation & Calibra	Materials & Services
5478	Playground Repair & Maint	Materials & Services
5479	Other Repair & Maint	Materials & Services
5480	Accident Repair	Materials & Services
5481	Utility Assistance Program	Materials & Services
5482	Tree Maintenance	Materials & Services
5483	Sidewalks	Materials & Services
5484	Urban Forestry Program	Materials & Services
5485	Inclusion Committee	Materials & Services
5490	Refunds	Materials & Services
5491	Dues & Subscriptions	Materials & Services
5492	Registrations/Training	Materials & Services

Account Number	Description	Classification
5493	Printing/Binding	Materials & Services
5494	Janitorial	Materials & Services
5495	Court Costs	Materials & Services
5496	Filing/Recording	Materials & Services
5497	Entertainment/Admissions	Materials & Services
5498	Permits/Fees	Materials & Services
5498.059	MC Permits	Materials & Services
5498.159	MC State Surc	Materials & Services
5498.259	St Mfg Fee	Materials & Services
5498.359	State Surc	Materials & Services
5498.459	Construction Excise Tax	Materials & Services
5499	Other Services (Acct Closed)	Materials & Services
5499.001	Reg Lib Sv	Materials & Services
5499.005	Grounds Maintenance Services	Materials & Services
5499.100	Literacy Grant	Materials & Services
5499.101	Housing Rehab Loans	Materials & Services
5499.102	Business Assistance Loans	Materials & Services
5499.376	Interfund Loan (Use 5841.376)	Materials & Services
5499.466	Interfund Loan (Use 5841.466)	Materials & Services
5499.911	911 Services	Materials & Services
5499.999	Bond Issuance Costs	Materials & Services
5500	Banking Fees & Charges	Materials & Services
5509	Misc. Expense	Materials & Services
5510	Bad Debt Expense	Materials & Services
5520	Grant Program	Materials & Services
5530	Design Services	Materials & Services
5540	Loan Program	Materials & Services
5611	Land	Capital Outlay
5612	Easements	Capital Outlay
5621	Administrative	Capital Outlay
5621.015	City Hall Security	Capital Outlay
5621.042	Remodel FD Office	Capital Outlay
5622	Library - Capital	Capital Outlay
5622.016	Security Gates	Capital Outlay
5622.038	LIBRARY CARPET	Capital Outlay
5623	Park	Capital Outlay
5623.001	Pool Resurfacing	Capital Outlay
5623.002	Pool Electrical Panel	Capital Outlay
5623.003	Pool Lights	Capital Outlay
5623.011	Community Center	Capital Outlay
5623.018	Engineering HVAC Pool	Capital Outlay
5623.019	Duct Work at Pool	Capital Outlay
5623.020	Freon Leak Repair	Capital Outlay
5623.021	Evaporating Coil	Capital Outlay
5623.044	Pool Roof	Capital Outlay
5623.045	Pool Plaster	Capital Outlay
5623.046	Pool Projects	Capital Outlay
5624	Garage/Shop	Capital Outlay
5629	Buildings	Capital Outlay
5629.004	Museum Exterior	Capital Outlay
5629.005	Museum Ceiling	Capital Outlay
5630	Public Art	Capital Outlay
5631	Streets/Alleys/Sidewalks	Capital Outlay
5631.012	Legion Park Road	Capital Outlay
5633	Parking	Capital Outlay
5634	Water - Capital	Capital Outlay
5635	Sewer	Capital Outlay
5636	Storm Drains	Capital Outlay
5637	Parks	Capital Outlay
5637.008	Hermanson Pond Design	Capital Outlay
5637.009	Greenway	Capital Outlay
5637.010	Parks Comprehensive Plan	Capital Outlay
5637.014	Settlemer Lighting	Capital Outlay
5637.040	Centennial Park	Capital Outlay
5637.042	Legion Park Playground	Capital Outlay
5637.044	Lutheran Church Project	Capital Outlay
5637.050	Wyfells Park Trail	Capital Outlay
5639	Other Improvements	Capital Outlay
5639.013	Plaza	Capital Outlay
5639.017	Front Street Playground	Capital Outlay
5639.033	Burlingham Playground	Capital Outlay

Account Number	Description	Classification
5641	Office Furniture & Equip	Capital Outlay
5642	Passenger Vehicles	Capital Outlay
5643	Heavy Equipment	Capital Outlay
5644	Communications	Capital Outlay
5644.028	Call Accounting	Capital Outlay
5644.032	Dark Fiber to Police	Capital Outlay
5645	Computing	Capital Outlay
5645.006	Replacement Server	Capital Outlay
5645.007	Internet Info Server	Capital Outlay
5645.023	AS 400 Back Up	Capital Outlay
5645.024	Laser Fiche Web Link	Capital Outlay
5645.025	MS SQL Server Licenses	Capital Outlay
5645.026	Council Laptops	Capital Outlay
5645.031	Police Router	Capital Outlay
5645.036	SECURITY SUITE	Capital Outlay
5645.037	24 PORT SWITCH	Capital Outlay
5645.041	Novell Licenses	Capital Outlay
5645.101	Network	Capital Outlay
5645.102	Telephone	Capital Outlay
5646	Shop Tooling	Capital Outlay
5648	Systems/Control Equip	Capital Outlay
5649	Other Equipment	Capital Outlay
5649.027	Library Cameras	Capital Outlay
5649.034	Generator	Capital Outlay
5649.035	Air Conditioner	Capital Outlay
5649.039	Projector	Capital Outlay
5699	Depreciation Expense	Depreciation
5711	Bond Principal	Debt Service
5712	Note Principal	Debt Service
5714	Interfund Loan	Debt Service
5719	Other Principal	Debt Service
5721	Bond Interest	Debt Service
5722	Note Interest	Debt Service
5724	Interfund Interest	Debt Service
5724.101	Interfund Loan	Debt Service
5729	Interest for CET	Materials & Services
5811	Transfer to Other Funds	Transfers Out
5811.001	Transfer to General Fund	Transfers Out
5811.110	Transfer to Transit	Transfers Out
5811.123	Transfer to Building	Transfers Out
5811.132	Transfer to Asset Forfeiture	Transfers Out
5811.137	Transfer to Housing Rehab	Transfers Out
5811.140	Transfer to Street	Transfers Out
5811.358	Transfer to General Cap Const Fund	Transfers Out
5811.360	Transfer to Special Assessment	Transfers Out
5811.363	Transfer to Street & Storm Cap Const Fund	Transfers Out
5811.364	Transfer to Parks SDC	Transfers Out
5811.376	Transfer to Street SDC	Transfers Out
5811.465	Transfer to Sewer Cap Const	Transfers Out
5811.466	Transfer to Water Cap Const	Transfers Out
5811.470	Transfer to Water	Transfers Out
5811.472	Transfer to Sewer	Transfers Out
5811.474	Transfer To Water SDC	Transfers Out
5811.568	Transfer to Info Services	Transfers Out
5811.591	Transfer to Equipment Replace	Transfers Out
5811.690	Transfer to Library Endowment	Transfers Out
5811.691	Transfer to Museum Endowment	Transfers Out
5811.692	Transfer to Water Deposit	Transfers Out
5811.693	Transfer to Reserve for PERS	Transfers Out
5811.695	Transfer To Lavelle Black Trust Fund	Transfers Out
5811.901	Transfer to Payroll Clearing	Transfers Out
5811.915	Transfer Out	Transfers Out
5841.123	IF Loan to Fund 123	Transfers Out
5841.357	Interfund Loan Payment	Transfers Out
5841.358	Interfund Loan Payment	Transfers Out
5841.376	Interfund Loan Transfer	Transfers Out
5841.466	Interfund Loan Transfer	Transfers Out

Account Number	Description	Classification
5921	Contingency	Contingencies and Unappropriated Balances
5981.001	Reserve--Police	Contingencies and Unappropriated Balances
5981.002	Reserve--Buildings	Contingencies and Unappropriated Balances
5981.003	Reserve--Land	Contingencies and Unappropriated Balances
5981.004	Reserve--Equipment	Contingencies and Unappropriated Balances
5981.005	Reserve for Future Years	Contingencies and Unappropriated Balances
5981.007	Reserve for Debt Service	Contingencies and Unappropriated Balances
5981.008	Reserve for URA Debt	Contingencies and Unappropriated Balances
5981.009	Reserve for Donations	Contingencies and Unappropriated Balances
5981.010	Reserve for Loan	Contingencies and Unappropriated Balances
5981.011	Reserve for Plotters	Contingencies and Unappropriated Balances
5981.012	Reserve - SMR	Contingencies and Unappropriated Balances
5981.013	Reserve for Facilities	Contingencies and Unappropriated Balances
5981.050	Reserves	Contingencies and Unappropriated Balances
5981.101	Reserve for PERS	Contingencies and Unappropriated Balances
5991	Unappropriated Balance	Contingencies and Unappropriated Balances
999.9999	PY Balancing	Contingencies and Unappropriated Balances
9999	PY Balancing	Contingencies and Unappropriated Balances

## LB-1 Notice of Budget Hearing

FORM LB-1

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Woodburn City Council will be held on June 11, 2018 at 7:00 pm at Woodburn City Hall, 270 Montgomery Street, Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the City of Woodburn Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Woodburn City Hall, 270 Montgomery St., between the hours of 9:00 a.m. and 4:00 p.m. or online at www.ci.woodburn.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Also during this public meeting will be a public hearing to declare the City's election and qualification to receive State Revenue Sharing during fiscal year 2018-19.

Contact: Sandra Montoya

Telephone: 503-982-5211

Email: Sandra.Montoya@ci.woodburn.or.us

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	38,312,751	41,959,260	45,333,770
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,574,863	16,974,280	17,646,010
Federal, State and all Other Grants, Gifts, Allocations and Donations	2,930,985	3,814,789	4,081,730
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	702,217	7,025,367	9,925,950
All Other Resources Except Current Year Property Taxes	2,878,160	2,961,545	5,127,060
Current Year Property Taxes Estimated to be Received	9,705,562	10,008,775	10,370,500
<b>Total Resources</b>	<b>70,104,538</b>	<b>82,744,016</b>	<b>92,485,020</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	13,048,334	14,799,951	15,739,750
Materials and Services	8,713,867	11,542,818	13,590,410
Capital Outlay	1,122,258	12,202,900	15,164,630
Debt Service	5,260,245	5,619,633	5,956,950
Interfund Transfers	702,217	7,025,367	9,925,950
Contingencies	0	4,149,908	7,421,450
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	41,257,617	27,403,439	24,685,880
<b>Total Requirements</b>	<b>70,104,538</b>	<b>82,744,016</b>	<b>92,485,020</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Administration	1,261,000	1,341,946	1,374,000
FTE	8.1	7.5	6.6
Economic Development	81,224	102,396	149,560
FTE	0.5	0.6	1.2
Police	7,474,242	8,114,957	8,296,600
FTE	42.7	44.7	45.3
Community Services	3,038,183	3,237,297	3,518,810
FTE	36.8	36.9	37.0
Planning	374,824	497,063	487,380
FTE	2.9	3.7	3.6
Engineering	454,654	359,390	361,000
FTE	2.9	2.0	2.0
Building Inspection	1,057,958	1,857,557	2,437,000
FTE	3.8	4.5	5.0
Housing Rehab	264,776	274,411	295,900
FTE	0	0	0
Water	6,549,196	7,100,861	6,995,720
FTE	13.8	14.4	14.0
Capital Improvement	21,194,783	28,264,870	31,484,190
FTE	0	0	0
Sewer/Surface Water/Collections	15,039,686	16,340,520	16,618,130
FTE	19.2	19.7	21.4
Street	5,562,990	5,467,550	6,478,410
FTE	8.9	9.4	10.3
Transit	749,995	784,445	753,800
FTE	7.4	6.9	7.4
Not Allocated to Organizational Unit or Program	7,001,027	9,000,753	13,234,520
FTE	4.3	4.6	4.5
<b>Total Requirements</b>	<b>70,104,538</b>	<b>82,744,016</b>	<b>92,485,020</b>
<b>FTE</b>	<b>151.3</b>	<b>154.9</b>	<b>158.3</b>



**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

In FY 2018-19 a PERS Reserve Fund has been created and a corresponding budget appropriated to pay down the unfunded pension liability. Capital expenditures for facility improvements will require a General Fund transfer, external financing, and project expenditures in the General Capital Construction Fund. Lastly, the General Fund contingency is increasing in accordance with an updated policy calling for the contingency to be increased to 25 percent as annual budgetary savings are realized.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2016-2017	Rate or Amount Imposed This Year 2017-2018	Rate or Amount Approved Next Year 2018-2019
Permanent Rate Levy (rate limit 6.0534 per \$1,000)	6.0534	6.0534	6.0534
Local Option Levy			
Levy For General Obligation Bonds	522,000	563,723	576,230

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$3,328,000	\$0
Other Bonds	\$26,465,355	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$29,793,355</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

150-504-073-2 (Rev. 02-14)

## Budget Resolution

COUNCIL BILL NO. 3066

RESOLUTION NO. 2116

### **A RESOLUTION ADOPTING THE FISCAL YEAR (FY) 2018-2019 BUDGET; MAKING BUDGET APPROPRIATIONS; AND CATEGORIZING TAXES**

**WHEREAS**, the City Administrator, as Budget Officer for the City of Woodburn, Oregon, prepared and submitted the FY 2018-2019 Budget to the Budget Committee at its April 28, 2018 meeting; and

**WHEREAS**, the April 28, 2018 Budget Committee meeting was noticed by publication in the *Woodburn Independent* newspaper on April 18, 2018; and

**WHEREAS**, a public hearing was held at the April 28, 2018 Budget Committee meeting after which time the budget was approved; and

**WHEREAS**, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* newspaper on May 30, 2018 as required by ORS 294.438; and

**WHEREAS**, subsequent to the Budget Committee meeting a \$20,000 unforeseen resource was identified for school resource officer reimbursement; and

**WHEREAS**, the unforeseen school resource officer reimbursement of \$20,000 is outside of Oregon Budget Law per ORS 294.338(4)&((5) and ORS 294.338(9), and the resource will be appropriated in the FY 2018-19 budget with a corresponding increase in the General Fund contingency line item;

**WHEREAS**, a second public hearing was held before the City Council at its meeting on June 11, 2018; and **NOW, THEREFORE**

#### **THE CITY OF WOODBURN RESOLVES AS FOLLOWS:**

**Section 1.** The City Council adopts the budget for FY 2018-2019 in the sum of \$92,485,020. A copy of the budget document is now on file at City Hall, 270 Montgomery Street, Woodburn, Oregon.

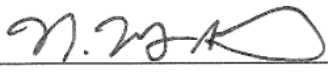
**Section 2.** The FY 2018-2019 amounts are hereby appropriated as follows:

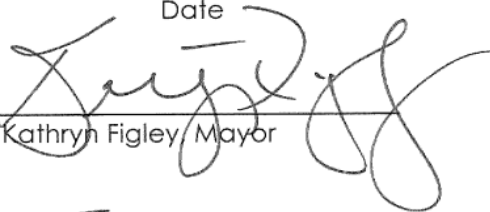
<b>General Fund</b>		<b>Street Fund</b>	
101 - Administration	1,374,000	Street	2,614,820
125 - Economic Development	149,560	Transfers Out	1,623,700
211 - Police	7,688,550	Contingency	<u>1,229,890</u>
411 - Community Services	3,490,050	Total	5,468,410
511 - Planning	487,380		
651 - Engineering	361,000	<b>GO Debt Service Fund</b>	
199 - Non-departmental	319,000	Debt Service	553,230
Transfers Out	3,101,090		
Contingency	<u>3,949,010</u>	<b>Special Assessment Fund</b>	
Total	20,919,640	Contingency	22,620
<b>Transit Fund</b>		<b>General Cap Const Fund</b>	
Transit	639,740	Capital Outlay	2,987,000
Transfers Out	4,140		
Contingency	<u>109,920</u>	<b>Street &amp; Storm Cap Const Fund</b>	
Total	753,800	Capital Outlay	4,403,800
<b>Building Inspection Fund</b>		<b>Street SDC Fund</b>	
Building Inspection	1,418,540	Transfers Out	2,200,000
Capital Outlay	25,000		
Transfers Out	6,010	<b>Storm SDC Fund</b>	
Contingency	<u>987,450</u>	Transfers Out	140,000
Total	2,437,000		
		<b>Sewer Cap Const Fund</b>	
<b>Asset Forfeiture Fund</b>		Capital Outlay	3,847,000
Asset Forfeiture	15,000		
		<b>Water Cap Const Fund</b>	
<b>Housing Rehab Fund</b>		Capital Outlay	2,827,050
Housing Rehab	21,000		
Contingency	<u>274,900</u>	<b>Insurance Fund</b>	
Total	295,900	Insurance	961,000
		Contingency	<u>249,430</u>
<b>Water Fund</b>		Total	1,210,430
Water	2,632,830		
Debt Service	1,159,100	<b>Equipment Replacement Fd</b>	
Transfers Out	34,500	Capital Outlay	970,280
Contingency	<u>131,650</u>		
Total	3,958,080	<b>Library Endowment Fund</b>	
		Contingency	27,900
<b>Sewer Fund</b>			
Sewer	4,508,890	<b>Museum Endowment Fund</b>	
Debt Service	4,244,620	Contingency	860
Transfers Out	1,006,410		
Contingency	<u>225,500</u>	<b>PERS Reserve Fund</b>	
Total	9,985,420	Materials & Services	1,696,060
<b>Water SDC</b>		<b>Lavelle Black Trust Fund</b>	
Transfers	902,500	Materials & Services	20,000
		Contingency	<u>19,820</u>
<b>Sewer SDC</b>		Total	39,820
Transfers Out	903,410		

<b>Information Technology</b>		Total Appropriations, All Funds	67,799,140
Information Technology	987,240	Reserves, All Funds	24,685,880
Capital Outlay	50,000	<b>Total Budget</b>	<b><u>92,485,020</u></b>
Transfers Out	4,190		
Contingency	<u>192,500</u>		
<b>Total</b>	<b>1,233,930</b>		

**Section 3.** The City Council imposes the taxes provided for in the adopted budget at a permanent rate of \$6.0534 per \$1,000 of assessed value for operations, and in the aggregate amount of \$576,230 for public safety general obligation (GO) bonds. These taxes are hereby imposed and categorized for tax year 2018-19 based upon assessed value of all taxable property within the City.

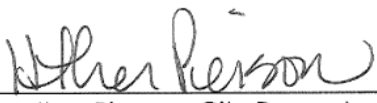
	<u>General Government</u>	<u>Excluded from Limitation</u>
Permanent Rate Limit	\$6.0534/\$1,000	-
GO Bond Levy	-	\$576,230

Approved as to Form:  6-5-2018  
City Attorney Date

APPROVED:   
Kathryn Figley, Mayor

Passed by the Council  
Submitted to the Mayor  
Approved by the Mayor  
Filed in the Office of the Recorder

June 11, 2018  
June 12, 2018  
June 13, 2018  
June 13, 2018

ATTEST:   
Heather Pierson, City Recorder  
City of Woodburn, Oregon



# Adopted Budget FY 2018-19





## Urban Renewal Fund – 720

<b>Fund/Fund Number:</b>	<b>Urban Renewal Fund – 720</b>
<b>Department/Department Number:</b>	<b>Economic Development – 125</b>
<b>Division/Division Number:</b>	<b>URA – 7200</b>
<b>Department Director:</b>	<b>Jamie Johnk</b>

**Description of purpose/function:**

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

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

**Description of Department and number of Personnel:**

Department staffing includes a director and one administrative support member, which are allocated between the Urban Renewal Fund and General Fund based on the percentage of time dedicated to each department.

**Description of FY 2017-18 accomplishments**

- Provided four urban renewal building improvement project grants and seven design assistance grants
- Expanded the existing mural committee to include Public Arts and Mural Committee by adoption of a revised Ordinance. The Public Arts and Mural Committee identified three art projects for the next fiscal year
- Urban renewal projects grew considerably requiring the addition of a support staff position - hired in December 2017

**Performance Measures**

Measures	FY 2016-17 Actual	FY 2017-18 Projected	FY 2017-18 Actual	FY 2018-19 Goal
Urban Renewal Building Improvement Grants	3	5	5	5
Urban Renewal Design Service Grant	3	5	7	5
Complete Public Arts – Murals Projects	0	0	0	2

## Budget Summary

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description	FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Urban Renewal Fund</b>						
Revenues						
1,345,026	1,716,311	2,137,000	Fund Balance	2,276,000	2,276,000	2,276,000
558,545	619,602	640,060	Taxes	682,370	682,370	682,370
-	-	100,000	Intergovernmental	50,000	50,000	50,000
28,353	35,129	27,000	Miscellaneous Revenue	56,630	56,630	56,630
-	-	-	Other Financing Sources	2,450,000	2,450,000	2,450,000
<b>1,931,924</b>	<b>2,371,042</b>	<b>2,904,060</b>	<b>Revenues Total</b>	<b>5,515,000</b>	<b>5,515,000</b>	<b>5,515,000</b>
Expenditures						
35,153	85,773	93,152	Personnel Services	140,180	140,180	140,180
105,019	76,992	96,111	Materials & Services	229,930	229,930	229,930
18,521	131,090	922,000	Capital Outlay	4,945,000	4,945,000	4,945,000
56,920	-	-	Debt Service	-	-	-
-	-	1,792,797	Contingencies and Reserve	199,890	199,890	199,890
<b>215,613</b>	<b>293,855</b>	<b>2,904,060</b>	<b>Expenditures Total</b>	<b>5,515,000</b>	<b>5,515,000</b>	<b>5,515,000</b>
<b>1,716,311</b>	<b>2,077,187</b>	-	<b>Revenue Over (Under) Expenditures</b>	-	-	-

The **Other Financing Sources** of \$2,450,000 is for Note Proceeds to finance the First Street Reconstruction Project. Debt service payments will begin in FY 2019-20.

The **Capital Outlay** budget of \$4,945,000 is for the following projects:

- Bungalow Theater and Museum Restoration Project (CBUR1517) \$200,000
- Bungalow Theater and Museum Façade Restoration (CBUR1542) \$200,000
- Alleyway Beautification, Phase II – Grant to Lincoln (CIUR1516) \$50,000
- Alleyway Beautification, Phase III – Hayes & Alley (CIUR1541) \$25,000
- First Street Reconstruction, Alley – Cleveland to Garfield and Second St Parking (CIUR1423) \$4,370,000
- Public Arts and Mural Program (CIUR1543) \$100,000



## Budget Detail

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	Account Description		FY 2018-19 Proposed	FY 2018-19 Approved	FY 2018-19 Adopted
<b>Fund: 720 - Urban Renewal Fund</b>							
<b>Department: 000 - Revenue</b>							
<u>Revenues</u>							
1,345,026	1,716,311	2,137,000	3081	Beginning Fund Balance	2,276,000	2,276,000	2,276,000
<b>1,345,026</b>	<b>1,716,311</b>	<b>2,137,000</b>	<b>Total - Fund Balance</b>		<b>2,276,000</b>	<b>2,276,000</b>	<b>2,276,000</b>
541,308	602,970	620,060	3111	Property Tax - Current	662,000	662,000	662,000
17,237	16,632	20,000	3112	Property Tax - Delinquent	20,370	20,370	20,370
<b>558,545</b>	<b>619,602</b>	<b>640,060</b>	<b>Total - Taxes</b>		<b>682,370</b>	<b>682,370</b>	<b>682,370</b>
-	-	100,000	3341	State Grants	50,000	50,000	50,000
-	-	<b>100,000</b>	<b>Total - Intergovernmental</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
10,253	22,137	27,000	3611	Interest from Investments	47,630	47,630	47,630
18,100	12,992	-	3699	Other Miscellaneous Income	9,000	9,000	9,000
<b>28,353</b>	<b>35,129</b>	<b>27,000</b>	<b>Total - Miscellaneous Revenue</b>		<b>56,630</b>	<b>56,630</b>	<b>56,630</b>
-	-	-	3916	Note Proceeds	2,450,000	2,450,000	2,450,000
-	-	-	<b>Total - Other Financing Sources</b>		<b>2,450,000</b>	<b>2,450,000</b>	<b>2,450,000</b>
<b>1,931,924</b>	<b>2,371,042</b>	<b>2,904,060</b>	<b>Revenue Totals</b>		<b>5,515,000</b>	<b>5,515,000</b>	<b>5,515,000</b>
<b>Department: 125 - Economic Development</b>							
<b>Division: 7200 - Urban Renewal</b>							
<u>Expenditures</u>							
25,156	60,702	62,921	5111	Regular Wages	94,660	94,660	94,660
-	813	-	5112	Part-Time Wages	-	-	-
8	16	19	5211	OR Workers' Benefit	30	30	30
1,814	4,537	4,739	5212	Social Security	7,420	7,420	7,420
3,223	8,782	9,047	5213	Med & Dent Ins	14,310	14,310	14,310
4,708	10,530	16,024	5214	Retirement	22,730	22,730	22,730
106	249	244	5215	Long Term Disability Ins	380	380	380
97	52	66	5216	Unemployment Insurance	490	490	490
41	92	92	5217	Life Insurance	160	160	160
<b>35,153</b>	<b>85,773</b>	<b>93,152</b>	<b>Total - Personnel Services</b>		<b>140,180</b>	<b>140,180</b>	<b>140,180</b>
59,952	9,174	30,050	5419	Other Professional Serv	75,280	75,280	75,280
-	-	3,617	5428	IT Support	4,200	4,200	4,200
-	-	444	5448	Internal Rent	450	450	450
36,067	54,680	50,000	5520	Grant Program	125,000	125,000	125,000
9,000	13,138	12,000	5530	Design Services	25,000	25,000	25,000
<b>105,019</b>	<b>76,992</b>	<b>96,111</b>	<b>Total - Materials &amp; Services</b>		<b>229,930</b>	<b>229,930</b>	<b>229,930</b>
18,521	31,416	522,000	5631	Streets/Alleys/Sidewalks	4,445,000	4,445,000	4,445,000
-	99,674	400,000	5639	Other Improvements	500,000	500,000	500,000
<b>18,521</b>	<b>131,090</b>	<b>922,000</b>	<b>Total - Capital Outlay</b>		<b>4,945,000</b>	<b>4,945,000</b>	<b>4,945,000</b>
56,326	-	-	5711	Bond Principal	-	-	-
594	-	-	5721	Bond Interest	-	-	-
<b>56,920</b>	-	-	<b>Total - Debt Service</b>		-	-	-
-	-	100,000	5921	Contingency	199,890	199,890	199,890
-	-	1,692,797	5981.005	Reserve for Future Years	-	-	-
-	-	<b>1,792,797</b>	<b>Total - Contingencies and Unappropriated Balances</b>		<b>199,890</b>	<b>199,890</b>	<b>199,890</b>
<b>215,613</b>	<b>293,855</b>	<b>2,904,060</b>	<b>Expenditures Total</b>		<b>5,515,000</b>	<b>5,515,000</b>	<b>5,515,000</b>
<b>1,716,311</b>	<b>2,077,187</b>	-	<b>Fund Net</b>	<b>Total: 720 Urban Renewal Fund</b>	-	-	-

## UR-1 Notice of Budget Hearing

**FORM UR-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Woodburn Urban Renewal Agency Board will be held on June 11, 2018 at 6:30 p.m. at Woodburn City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Woodburn Urban Renewal Agency Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Woodburn City Hall, 270 Montgomery Street, between the hours of 9:00 a. m. and 4:00 p. m. or online at [www.ci.woodburn.or.us](http://www.ci.woodburn.or.us). This budget is for an annual biennial budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Sandra Montoya Telephone: 503-982-5211 Email: [Sandra.Montoya@ci.woodburn.or.us](mailto:Sandra.Montoya@ci.woodburn.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance/Net Working Capital	1,716,311	2,137,000	2,276,000
Federal, State and All Other Grants	0	100,000	50,000
Revenue from Bonds and Other Debt	0	0	2,450,000
Interfund Transfers	0	0	0
All Other Resources Except Division of Tax & Special Levy	35,129	27,000	56,630
Revenue from Division of Tax	619,602	640,000	682,370
Revenue from Special Levy	0	0	0
<b>Total Resources</b>	<b>2,371,042</b>	<b>2,904,000</b>	<b>5,515,000</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	85,773	93,152	140,180
Materials and Services	76,992	96,111	229,930
Capital Outlay	131,090	922,000	4,945,000
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	0	100,000	199,890
All Other Expenditures and Requirements	0	0	0
Unappropriated Ending Fund Balance	2,077,187	1,692,797	0
<b>Total Requirements</b>	<b>2,371,042</b>	<b>2,904,060</b>	<b>5,515,000</b>

FINANCIAL SUMMARY-REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program			
FTE for that unit or program			
Urban Renewal	2,371,042	2,904,060	5,515,000
FTE	0.6	0.6	1.1
<b>Total Requirements</b>	<b>2,371,042</b>	<b>2,904,060</b>	<b>5,515,000</b>
<b>Total FTE</b>	<b>0.6</b>	<b>0.6</b>	<b>1.1</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
Capital projects in the amount of \$4.9 million are budgeted in FY 2018-19, of which \$2.5 million is budgeted from external financing.

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

## Urban Renewal Agency Budget Resolution

### WOODBURN URBAN RENEWAL AGENCY RESOLUTION NO. 2018-01

#### **A RESOLUTION ADOPTING THE CITY OF WOODBURN URBAN RENEWAL BUDGET FOR THE FISCAL YEAR (FY) 2018-2019; MAKING BUDGET APPROPRIATIONS; AND IMPOSING THE TAXES**

**WHEREAS**, the Woodburn Urban Renewal Agency Budget Committee met and approved the Proposed Budget on April 28, 2018; and

**WHEREAS**, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* on May 30, 2018 as required by ORS 294.438; and

**WHEREAS**, a public hearing was held on June 11, 2018; **NOW, THEREFORE, THE WOODBURN URBAN RENEWAL AGENCY RESOLVES AS FOLLOWS:**

**Section 1.** The Woodburn Urban Renewal Agency Board adopts the budget for the fiscal year 2018-19 in the sum of \$5,515,000. A copy of the budget document is now on file at City Hall, 270 Montgomery Street, Woodburn, Oregon.

**Section 2.** The amounts for the fiscal year beginning July 1, 2018 and for the purposes shown below are hereby appropriated as follows:

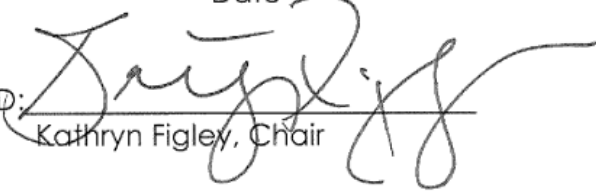
**Urban Renewal Fund**

Personnel Services	\$ 140,180
Materials & Services	229,930
Capital Outlay	4,945,000
Contingency	199,890
Total Appropriations	<u>\$ 5,515,000</u>
Unappropriated & Reserves	\$ -
<b>Total Budget</b>	<b><u>\$ 5,515,000</u></b>

**Section 3.** Pursuant to Article IX (Finance) Section 1c (Financing Redevelopment and Urban Renewal Projects) of the Oregon Constitution and ORS Chapter 457, the Woodburn Urban Renewal District, as an "Option 1" urban renewal agency, authorizes certification to the Marion County

Assessor for the Woodburn Urban Renewal Agency Plan Area a request for the maximum amount of revenue that may be raised by dividing the taxes under Article IX, Section 1c of the Oregon Constitution with none of this amount to be raised by a special levy.

Approved as to Form:  6/5/2018  
City Attorney Date

APPROVED:   
Kathryn Figley, Chair

Passed by the Agency  
Submitted to the Chair  
Approved by the Chair  
Filed in the Office of the Recorder

June 11, 2018  
June 12, 2018  
June 13, 2018  
June 13, 2018

ATTEST:   
Heather Pierson, City Recorder  
City of Woodburn, Oregon