



ADOPTED BUDGET FY 2015-16



City of Woodburn, Oregon

And Woodburn Urban Renewal Agency

City of Woodburn

Adopted Fiscal Year 2015-16 Budget

Table of Contents

Introduction.....	7
Budget Committee Members.....	9
Budget Message	11
Reader’s Guide	17
About Woodburn.....	21
City Statistics – Demographics	21
City Statistics – Services.....	22
City of Woodburn Budget Calendar	24
Budgeting in Oregon.....	25
Budgeting in the City of Woodburn.....	27
Budget Document Columns.....	27
Budget Assumptions.....	28
Council Goals	29
Organizational Chart.....	30
FTE Summary by Supervising Department	31
Property Tax Analysis	32
Major Taxpayers	34
Summary of Revenues and Expenditures – All Funds	35
Estimated Ending Fund Balances.....	36
General Services	37
Summary of Revenues and Expenditures – General Fund 001	39
General Fund Revenue Sources and Other Discussion	40
General Fund – Revenue Detail.....	41
General Fund Expenditures by Department.....	44
General Fund – Expenditures by Department.....	45
Council & Mayor	45
Administration.....	47

Economic Development	49
City Recorder	51
City Attorney.....	53
Finance	55
Human Resources.....	57
Municipal Court	59
Police	61
Library.....	67
Recreation	71
Aquatics	73
Retired and Senior Volunteer Program (RSVP)	75
Community Services Administration	79
Planning	81
Parks Maintenance.....	83
Engineering.....	85
Parks and Facilities Maintenance	87
Non-Departmental	91
Contingency/Ending Fund Balance.....	93
Transit Fund – 110.....	95
Street Fund – 140	101
GO Debt Service Fund – 250.....	107
Utility Funds.....	109
Water Fund – 470.....	111
Sewer Fund – 472	117
Capital Construction Funds	125
General Cap Const Fund – 358	127
Street & Storm Cap Const Fund – 363.....	129
Sewer Cap Const Fund – 465.....	131
Water Cap Const Fund – 466.....	133
Special Revenue Funds	135
Building Inspection Fund – 123	137
Search & Seizure Fund – 132.....	141
Housing Rehabilitation Fund – 137	143

Special Assessment Fund – 360.....	147
Parks SDC Fund – 364.....	149
Street SDC Fund – 376.....	151
Storm SDC Fund – 377.....	155
Water SDC Fund – 474.....	157
Sewer SDC Fund – 475.....	159
Internal Services Funds.....	161
Information Services Fund – 568.....	163
Insurance Fund – 581.....	167
Equipment Replacement Fund – 591.....	169
Trust Funds.....	173
Library Endowment Fund – 690.....	175
Museum Endowment Fund – 691.....	176
Lavelle Black Trust Fund – 695.....	177
Closed Funds.....	179
RSVP Fund – 138 – Closed.....	181
Cable Franchise Fund – 139 – Closed.....	182
Public Works Services Fund – 582 – Closed.....	183
City Gas Tax Fund – 169 – Closed.....	189
Surface Water/Collections Fund – 478 – Closed.....	189
Facilities Maintenance Fund – 583 – Closed.....	190
Supporting Schedules.....	191
Debt Overview.....	193
Personnel Allocation.....	194
FTE Detail by Supervising Department.....	197
Budgeted Transfers.....	201
Capital Construction Projects.....	202
Current Year Projects.....	203
Project Data Sheets.....	203
Capital Improvement Plan – FY 2016-17 to FY 2020-21.....	204
Appendices.....	227
Glossary.....	228
Budget Policies & Fiscal Strategy.....	233

Wage Scales.....	243
AFSCME Wage Scale	243
Woodburn Police Association (WPA) Wage Scale.....	244
Sergeant Wage Scale	244
Part-Time Wage Scale.....	245
Unrepresented Wage Scale	246
Chart of Accounts	247
Five-Year Forecast	259
LB-1 Notice of Budget Hearing	277
Budget Resolution	279
Urban Renewal Agency (URA) – 720	283
UR-1 Notice of Budget Hearing	288
Urban Renewal Agency Budget Resolutions	289



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Woodburn

Oregon

For the Fiscal Year Beginning

July 1, 2014

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, 2014. This is the third 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.



Introduction



City of Woodburn, Oregon

Budget Committee Members

FY 2015-16

	Term Expires
<u>Electors</u>	
Eric Swenson – Position I	Dec. 2016
Zandi Cox – Position II	Dec. 2016
Matthew Geiger – Position III	Dec. 2015
Stanley Milne – Position IV	Dec. 2015
Patty Soza – Position V	Dec. 2016
John Reinhardt – Position VI	Dec. 2015
<u>Councilors</u>	
Teresa Alonso Leon – Ward I	Dec. 2016
Lisa Ellsworth – Ward II	Dec. 2016
Robert Carney – Ward III	Dec. 2018
Sharon Schaub – Ward IV	Dec. 2018
Frank Lonergan – Ward V	Dec. 2018
Eric Morris – Ward VI	Dec. 2016

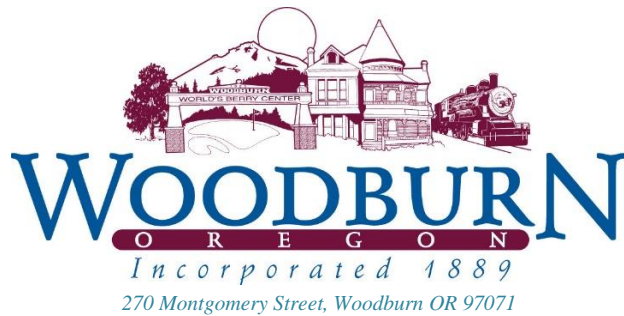
City Administrator
Scott Derickson

Finance Director
Sarah Head

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



Budget Message



April 24, 2015

City Councilors, Budget Committee Members and Citizens of Woodburn:

As we look forward to FY 2015-16 our financial position is more positive than it has been in the past few years. Assessed property taxes were up 9 percent last fall, so actual tax collections this fiscal year have already exceeded budget. This was a pleasant surprise, especially after several years of negative surprises. Prior service levels have been maintained, even increased, in some areas of this budget.

In March, City Councilors participated in a goal-setting retreat to identify priorities for the coming year. The thematic goals developed in that meeting were integrated into the current year budget and have resulted in several changes. The discussions at the meeting and the resulting goals emphasize improved quality of life, public safety and economic development.

For the third 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 volumes of material you are provided and donating the time to attend the annual Budget Committee meeting. City staff values your input.

- **FY 2015-16 Overall Budget**

The Proposed FY 2015-16 total expenses budgeted for all funds (excluding transfers, contingencies and reserves) is \$43.2 million, up \$4.6 million over the prior year budget. The majority of this increase is in Capital Outlay. The total budget for all funds, including ending fund balances not transfers, totals \$68.3 million; an approximate \$3.8 million increase over the prior year budget.

As required by state law, the proposed budget is balanced.

The Proposed FY 2015-16 Budget maintains current staffing levels and includes no reductions in current service levels.

<i>FY 2015-16 Budget Highlights</i>
<ul style="list-style-type: none">● \$43.2M Operating Budget● 2.5 percent Increase in Property Tax Revenue● FTE increased by 1.15● \$13.4M in Capital Expenditures● Addition of Economic Development Dept.● Addition of Urban Forestry Program● Addition of Utility Assistance Program

Because of the improved outlook, the City’s budget reflects additional programs to support priorities set during the City Council Goal-Setting Retreat. We have attempted to integrate these priorities, where possible, throughout the budget. The most significant change is the addition of an Economic Development Department in the General Fund, including an Economic Development Director. The addition of this position will increase General Fund personnel costs, but decrease the Urban Renewal Agency expenses.

Two new programs have been created for FY 2015-16 to help our residents. These are the Urban Forestry Program and the Utility Assistance Program. The Urban Forestry Program, budgeted at \$22,500 in the Parks and Facilities Maintenance Department, is a significant expansion of the current tree assistance program the City provides. The goals of the program include improving the health of City and privately-owned trees, increasing the public’s understanding of the environmental, quality of life and aesthetic benefits of a healthy tree canopy and centralizing the City’s tree program funding and management responsibilities. The program is being designed to provide the public with easy access to information regarding tree planting and maintenance best practices, street and “significant” tree planting and removal requirements, and information regarding available resources, including the street tree subsidy program and the soon to be developed tree giveaway program.

The Utility Assistance Program will assist those in need with water and sewer payments. The City will provide \$5,000 in FY 2015-16 and Mid-Willamette Valley Community Action Agency, if selected, will administer the process of getting the necessary funds to residents.

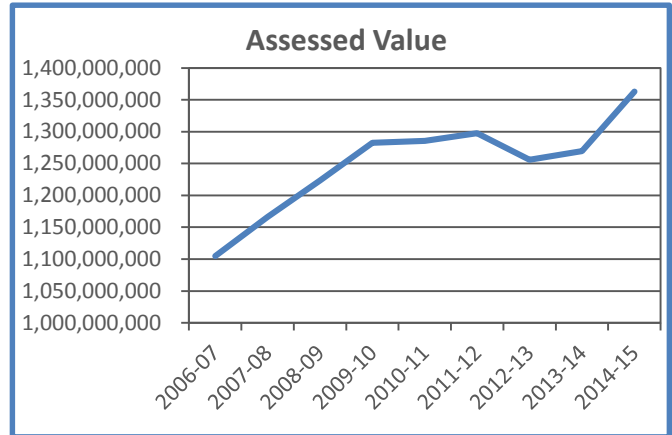
Other highlights in this budget include \$30,000 in the Parks and Facilities Maintenance Department to standardize signs throughout the City, particularly for parks, City facilities and gateway locations and make public premises more welcoming. Another \$5,000 has been identified for an Inclusion Committee within the Administration Department budget.

- **Revenues**

Woodburn relies on two major sources of revenue to fund operations: property taxes and utility charges. These two revenue categories constitute more than 70 percent of the City’s operating revenues and significantly impact the City’s ability to fulfill our mission. Other revenues supplement City operations including, franchise fees (levied on utilities for use of public right-of-way), intergovernmental revenue (state shared revenue, liquor and cigarette taxes, transportation revenues), fees and charges (planning and engineering fees, recreation fees, business and solicitation registration fees) and fines (court fines). These secondary revenue sources are critical to overall financial health of the City and are historically less volatile than our other sources of funding.

In terms of the General Fund, property taxes serve as the largest source of funding for critical General Fund programs such as police, library, parks, aquatics, etc. However, property tax revenues have proven more volatile in the past few years. Property taxes assessed last fall were up by 9 percent, which was a combination of growth and property tax compression reversal.

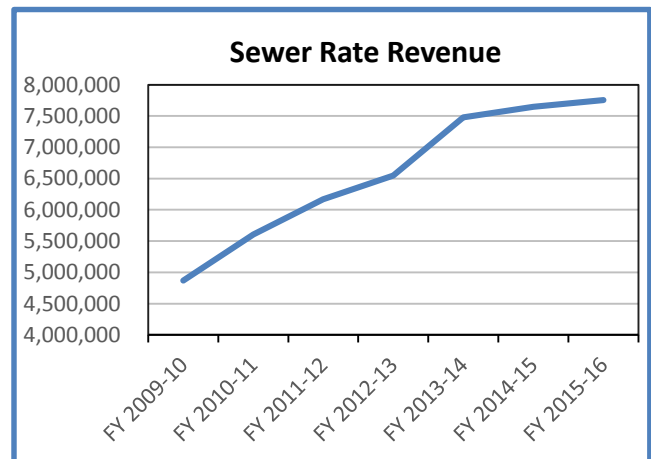
The sharp increase in assessments is not expected to become a trend. Property tax revenue for FY 2015-16 is budgeted 2.5 percent higher than projected collections for the current year. The growth rate on property taxes is a key driver in the overall health of the General Fund, but it is difficult to predict. We expect compression to continue to decline, which will prevent negative surprises the City has faced in past years.



Utility charges fund the City’s water and sewer operations. These programs provide clean and safe drinking water to customers and provide for the safe collection, treatment and discharge of sewer and storm water. Utility charges are rate-driven, based on consumption and are impacted by changes in rates, population growth and new construction.

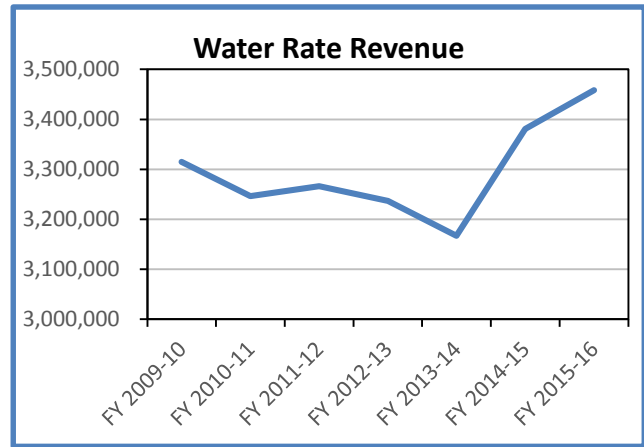
In anticipation of needed sewer system improvements, users have seen annual sewer rate increases over the past several years. The last of these increases went into effect July 1, 2014. There have not been any additional increases approved by the City Council, so residents will see wastewater user rates level off in upcoming years. Future sewer fund revenue will be reliant on consumption, state-and/or federally-mandated system upgrades and new construction.

Water rates have not increased since FY 2005-06. Updates to the *Water Master Plan*, including a water rate study, are long overdue and are planned for FY 2015-16.



Interestingly, Woodburn’s water consumption patterns declined sharply beginning in FY 2008-09, which staff attributes to the economic recession, sewer rate increases and a decline in regional housing markets. Water consumption then rebounded slightly in FY 2010-11 and then declined again. FY 2014-15 has shown growth and it is anticipated to grow at a modest pace.

The decline and subsequent slow rebound in water fund revenue is impacting Woodburn’s ability to undertake planned water improvement projects. Fortunately, the slowdown in consumption made project delays more feasible. Nevertheless, as the economy improves and Woodburn growth begins to accelerate, it will become more urgent that the delayed projects be completed.



- **Expenses**

Personnel services represent the majority of City operating costs. In the *Proposed FY 2015-16 Budget*, personnel services account for 33 percent of total expenditures and 48 percent of non-capital expenditures. Overall, this represents an increase of 3.7 percent in personnel services from the prior year’s budget. The increase is attributed to the new Oregon Public Employee Retirement System (PERS) rates effective July 1, 2015, the new Woodburn Police Association contract and additional positions. The high-deductible health plan is projecting unusually high growth rates and this budget also reflects that information.

I am proposing that a 2 percent cost-of-living adjustment (COLA) be provided for all non-represented employees. The proposed budget includes negotiated adjustments for Woodburn Police Association employees per the labor agreement and contract negotiations with the American Federation of State, County, and Municipal Employees are currently in progress.

The number of full-time equivalent employees (FTE) increased by 1.15 in this budget. The increase in the FTE count includes the addition of the Economic Development Director in the newly established Economic Development Department. A Community Oriented Policing services (COPS) grant for the Police Department allows for a School Resource Officer for the middle schools. Several part-time positions were added including a half-time Building/Plans Examiner, an additional Customer Service Clerk in Finance and an Evidence Tech in Police. There was also the elimination of positions in the current budget that were not filled which includes the Budget and Finance Analyst in Finance, the Water Resources Manager in Public Works and moving basketball refs in Recreation Department out of personnel expenses to a contract service.

The *Proposed FY 2015-16 Budget* increases Materials & Services by 5.4 percent over the current fiscal year, totaling \$541,000. Consistent with FY 2014-15, street maintenance projects like minor resurfacing, slurry seal and chip seal projects are still budgeted in Materials & Services because the projects cannot be capitalized as fixed assets. These projects are extending the life of the street but do not add any additional width or other components like new sidewalks. Prior to FY 2014-15 street maintenance costs were treated as Capital Outlay.

Consistent with City policy, operating departments did not increase their bottom line appropriations in most areas. Exceptions have been made for internal service charges such as building maintenance, information services, insurance, maintenance projects and utilities. Most of these costs are driven by factors outside the control of individual departments.

Capital Outlay is for equipment acquisitions over \$5,000. Several equipment purchases are planned including updated camera recording server software for City Hall, \$6,875; video encoders and software for Library camera system, \$6,600; replacement of two vehicles in the Police Department for Code Enforcement, \$48,000; purchase of a snow plow attachment for the sanding vehicle in Street Maintenance, \$12,000; also in Street Maintenance the replacement of an existing tractor and mower used for right-of-way mowing, \$70,000; and the replacement of a heavy duty orchard mower for the poplar plantation at the Wastewater Treatment Plant, \$9,000.

Debt service obligations of the City total \$5.1 million, which represents approximately 12 percent of expenditures. For a detailed listing of the debt outstanding and annual debt service of the City, please refer to the Debt Overview section on page 193.

- **General Fund**

A General Fund budget (excluding contingencies and reserves) of \$13.4 million is proposed for FY 2015-16. This figure is 1.4 percent, or \$184,000, higher than the City's FY 2014-15 Amended Budget. One new department, Economic Development, was created and would be staffed by the new Economic Development Director.

The General Fund is supported by budgeted revenues of \$12.6 million and a \$3.7 million beginning fund balance. Revenues are budgeted to increase by 5 percent or, \$638,000, compared to the FY 2014-15 budget.

The City Council's mandated 10 percent General Fund Contingency reserve is met for FY 2015-16 and totals \$1.3 million. In addition, the General Fund's Shortfall Management Contingency Reserve (SMCR) increased 51 percent to \$1.6 million from \$1.1 million in FY 2014-15.

- **Capital Construction Plan**

Capital Outlay can be categorized as either significant equipment acquisitions or project expenditures. All Construction Fund Capital Outlay is tied to specific projects. *Proposed FY 2015-16 Budget* capital spending totals 31 percent, or \$13.4 million, of total expenditures. The main reason for the increase is the remainder of the City's obligation to the state for the construction of the I-5 Interchange. The original agreement was for \$8.0 million. Several years ago the City paid \$2.5 million for right-of-way acquisition. The interchange construction is nearly completed and the balance of the agreement less any construction credits for work the City did, will be due to the State later this year, estimated to be about \$4.6 million.

The City's Capital Construction Projects can be found in detail beginning on page 202. Consistent with the City's commitment to financial accountability, an improved methodology for planning, authorizing, budgeting and reporting capital construction projects was implemented in FY 2014-15. For example, all capital projects are now individually reviewed and authorized by the Public Works Director, Finance Director and the City Administrator prior to inclusion in the annual budget. Each project has a specific scope and budget and the project data sheets have been included in the *Proposed FY 2015-16 Budget* for all projects planned to be done in the fiscal year.

In addition, all projects are now budgeted for the full cost, even if the project is expected to span multiple budget periods. This ensures that budget authority is available for the project should the schedule accelerate and prevents inadvertent over expenditures.

The City still has a significant amount of deferred maintenance that will be an issue for years to come. The City Hall roof project budgeted in FY 2014-15 was postponed and is not included in this budget. A small portion of the key work, such as roof repairs, was done in FY 2014-15.

Significant capital projects in this budget include:

- I-5 Interchange construction – City portion: \$4.6 million
- Fourth Street Storm – Garfield to Harrison: \$260,000
- Wastewater Treatment Plant – Natural Treatment Project: \$1.7 million
- West Hayes sanitary sewer improvements: \$1.975 million
- Waterline improvements along Hwy 99E from Tomlin to Aztec to Lincoln: \$495,000

● Contingencies and Reserves

Woodburn’s ending fund balances are comprised of contingency and reserve line items. The *Proposed FY 2015-16 Budget* contains all City Council-mandated contingency balances 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 specific City Council approval.

● Urban Renewal Agency

Woodburn’s Urban Renewal Agency (URA) is in the process of prioritizing projects and considering new debt.

This URA’s budget includes the following capital project:

- Urban Renewal project – N. First Street Improvement: \$4.5 million

● Conclusion

The *Proposed FY 2015-16 Budget* allocates limited resources in a manner that supports the strategic direction provided by the Mayor and City Council.

For all these reasons it is my recommendation as Woodburn’s Budget Officer that the Budget Committee approve the *Proposed FY 2015-16 Budget* as submitted.

Sincerely,



Scott Derickson
City Administrator

Reader's Guide

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

Introduction

The Introduction 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.

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

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

Budgets. The budgets are presented in service categories: General Services, Utility Funds, Capital Construction Funds, Special Revenue Funds, Internal Services Funds, Trust Funds and Closed Funds. Each service category contains various departments/divisions, in numerical order, presented with a narrative describing the department's/division's function and the 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 a significant amount of activity. Funds with limited activity or Closed Funds, have only one type of 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 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. For Generally accepted accounting principles (GAAP)-based reporting, major variances from budget including capitalization of assets, depreciation and debt issuance are reported as an increase in liabilities and principal payments is shown as a reduction in liabilities.

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

Supporting Schedules

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

General Services (Governmental Funds)

- **General Fund** – This fund accounts for all general operating revenues and expenditures of the City. The fund is comprised of 16 departments responsible for providing planning, recreation, community, legislative and public safety services to the public. In addition, four of the departments (City Attorney, Finance, Human Resources and Administration) serve as internal service functions providing accounting, employee and legal services to the various departments/divisions of the city.
- **Street Fund** – This fund accounts for the State of Oregon highway apportionment (gas tax). As required by statute the proceeds are used “exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets and roadside rest areas in this state.” Additional revenues are from PGE and NW Natural Gas privilege taxes, and .01 cent Local Gas Tax.
- **Transit Fund** – This fund accounts for the City’s transit program. The primary revenue sources are a transfer from the General Fund as well as federal and state transit grants. Expenditures include personnel, bus maintenance and operating costs and capital outlay for busses as equipment needs to be replaced.
- **General Obligation (GO) Debt Service Fund** – This fund accounts for the principal and interest payments on the general obligation debt for the police building.

Utility Funds (Proprietary Funds)

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

Capital Construction Funds (Governmental Funds)

These funds are used to track capital projects and do not have independent, annual revenues. Funding for projects will come from the related funds as Transfers In or other funding for a specific project, such as grants. As the City expands project accounting usage in future years, some of these funds may be consolidated.

- **General Cap Construction Fund** – Fund accounts for capital improvement projects for general services facilities.
- **Water Cap Construction Fund** – Fund accounts major repairs, extensions, alterations or other capital improvements to the water system.
- **Street & Storm Cap Construction Fund** – Fund accounts for capital improvements to the street and storm water systems,
- **Sewer Cap Construction Fund** – Fund accounts for loan proceeds used for construction and improvements to the City’s waste water treatment plant and sewer collection system.

Bold Indicates the fund was identified as a Major Fund as of June 30, 2014

Special Revenue Funds (Governmental Funds)

- Building Inspection Fund – This fund accounts for building permit revenues and the activities of the City’s building permit program. The fund was established as a legislative requirement mandating that building permit revenues not be used for any purpose other than building permit programs.
- Housing Rehabilitation Fund – This fund accounts for Community Development Block Grants for low income housing rehabilitation.
- Search & Seizure Fund – This fund accounts for City’s share of federal proceeds from drug seizures to be used for drug enforcement and investigation.
- Special Assessment Fund – This fund accounts for the City’s Local Improvement Districts. (LIDS)
- Parks SDC Fund – This fund accounts for payments received from new development to fund improvements that increase capacity of the City’s parks system.
- **Street SDC Fund** – This fund accounts for street system development charges. The primary use of the proceeds is for street system improvements.
- Storm SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City’s storm water collection system. Uses of the funds are restricted by ordinance and state statute.
- Water SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City’s water treatment and distributions systems. Uses of the funds are restricted by City ordinance and state statute.
- Sewer SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City’s waste water treatment and collections systems. Uses of the funds are restricted by City ordinance and state statute.

Internal Services Funds (Proprietary Funds)

- Information Services Fund – This fund accounts for City’s network and telephone maintenance and services. In addition, the Information Services Department contracts with local agencies and smaller governments to provide network and information services. The primary source of revenue is operating transfers from other city departments that use network and information services.
- Insurance Fund – This fund accounts for the City’s general liability and workers’ compensation insurance premiums and serves as the risk management function for the City. The primary source of revenue is operating transfers from other funds for insurance premiums costs.
- Equipment Replacement Fund – This Fund accounts for transfers from various funds to be reserved for vehicle and equipment replacement.

Trust Funds (Governmental Funds)

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

Bold Indicates the fund was identified as a Major Fund as of June 30, 2014

Closed Funds

The Finance Department implemented the Funds Consolidation Plan over the past few years. There are no plans to close additional funds at this time.

- Retired and Senior Volunteer Program (RSVP) – This fund accounted for the City’s grant and 30 percent local match to fund its senior volunteer program. This program merged into the General Fund in FY 2013-14 so there is also a General Fund department with RSVP name in this budget.
- Cable Franchise Fund – A portion of the cable franchise fees are transferred to this fund and distributed to Woodburn Cable Access Television as required by the franchise agreement to support local community access programming. This fund was closed in FY 2013-14.
- City Gas Tax – This fund accounted for the proceeds from the City’s gas tax used for street resurfacing projects. This fund was collapsed into the Street Fund as of June 30, 2013.
- Surface Water/Collections Fund – This fund was established FY 2009-10 to provide a City storm water program and operations. The main source of revenue was a transfer from the Sewer Fund. As part of the ongoing fund consolidation project, the balance was transferred to the Sewer Fund.
- Public Works Services Fund – This fund accounted for the engineering, facilities and garage and was funded by operating transfers from the public works funds for those services, and internal facilities charges levied on funds with facilities. Closed in FY 2013-14.
- Facilities Maintenance Fund – This fund accounted for operation, maintenance and repair of City owned facilities. As part of the ongoing fund consolidation project, the balance of this fund was transferred to the Public Works Services Fund.

About Woodburn

City Statistics – Demographics

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

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

<i>Incorporated</i>	1889	<i>Income - Households:</i>	
<i>Area in square miles</i>	5.4	Less than \$25,000	33 %
<i>Government</i>	Council	\$25,000 to \$49,999	39 %
<i>Population</i>			
2014 Certified Estimate*	24,455		
2010 Census	24,080	\$50,000 to \$74,999	18 %
2000 Census	20,100	\$75,000 to \$99,999	6 %
<i>Adult education level:</i>		\$100,000 or more	4 %
High school or higher	58 %		
Bachelor's degree or higher	11 %		
		<i>Housing:</i>	
<i>Race</i>		1-unit	67 %
Hispanic or Latino	58.9 %	2 to 4 units	8 %
Not Hispanic or Latino	41.1 %	5 to 9 units	4 %
White Alone	38.5 %	10 or more units	11 %
Black of African American Alone	0.5 %	Mobile Home	10 %
American Indian and Alaska Native Alone	2.8 %	Other	1 %
Asian Alone	0.8 %		
Native Hawaiian and Other Pacific Islander Alone	0.1 %	<i>Age</i>	
Some Other Race Alone	0.2 %	Under age 18	30.9 %
Two or More Races	1.1 %	Age 18 and over	69.1 %

*Population Research Center, Portland State University

City Statistics – Services

Description	FY 2012-13	FY 2013-14	%
			Change
Community Services			
Parks			
Parks/open space acreage	110	110	0%
Playgrounds	9	9	0%
Picnic shelters	9	9	0%
Park Restrooms	4	4	0%
Sports Fields	8	8	0%
Library			
Attendance	150,127	138,607	-8%
Circulation	152,272	157,163	3%
Volumes in Collection	105,858	115,056	9%
Volumes Added	10,818	12,494	15%
Computer Usage, # of Internet sessions	30,070	24,346	-19%
Program Attendance	5,875	4,909	-16%
Aquatics			
Attendance	139,248	144,459	4%
Lesson Enrollment	2,189	2,778	27%
Active Memberships	1,114	1,024	-8%
Recreation			
Youth Sports	717	4,947	590%
Adult Sports	380	460	21%
Youth Programs	161	347	116%
Adult Programs	305	705	131%
Special Events	6,000	6,000	0%
Public Transportation			
Fixed route Rides	47,454	34,222	-28%
Fixed Route Mileage	76,686	59,255	-23%
Dial-A-Ride Trips	5,622	5,097	-9%
Dial-A-Ride Mileage	17,899	17,305	-3%
Out of Town Medical Rides	1,742	1,972	13%
Out of Town Medical Mileage	42,251	53,792	27%
RSVP			
Number of Active Volunteers	324	179	-45%
Total Volunteer Hours	41,645	23,732	-43%

Description	FY 2012-13	FY 2013-14	% Change
City Utilities			
Water			
Production capacity	2 mgd	2 mgd	0%
Peak capacity demand	5-6 mgd	5-6 mgd	0%
Storage capacity	5.45 mg	5.45 mg	0%
Number of wells	9	9	0%
Miles of water mains	98.56	98.56	0%
Customers	6,688	6,843	2%
Fire Hydrants	956	956	0%
Wastewater			
Average daily treatment	2-3 mgd	2-3 mgd	0%
Peak capacity demand	16 mgd	16 mgd	0%
Miles of sewer pipeline	87	87	0%
Lift stations	8	8	0%
Stormwater			
Miles of storm sewers	59	59	0%
Manholes	1,400	1,400	0%
Public Safety			
Police Calls	18,127	18,145	0%
Number of sworn officers	32	32	0%
Arrests	1,449	1,777	23%
Offenses	2,757	3,212	17%
Crime Index (Violent Crime)	915	67	-93%
Crime Index (Property Crime)	1,249	754	-40%
Officers Per 1,000 Citizens	1.29	1.29	0%
Building/Planning			
Total Building Permits Issued	263	279	6%
Residential, New	48	83	73%
Multi Family	16	3	
Assisted Living Facilities	1	-	0%
Residential Additions & Alterations	35	36	3%
Industrial	9	27	200%
Commercial	147	119	-19%
Signs and Fences	7	6	-14%
Manufactured Homes	-	5	500%

mg = million gallons

mgd = million gallons per day

The Budget Process

City of Woodburn Budget Calendar

December

- Appoint Budget Officer (Woodburn ordinance appoints City Administrator)
- Perform mid-year review of financial position and multi-year forecast

January

- Revenue and expense estimates are gathered for beginning balance calculations
- Personnel services budget drafted by Finance department
- Budget Officer delivers kickoff memo to departments with budget goals and limitations

February

- Departments enter budgets in accounting system
- Finance enters required fund transfers and balances each fund

March

- Initial budget draft is compiled and distributed to departments for review
- Meetings are held with department heads & City Administrator
- Make final changes to budget document
- Prepare the proposed budget for committee review

April

- Print notice of budget committee meeting and post on website
- Deliver copies of budget to committee members and post on website

May

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

June

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

July

- Adopted Budget takes effect
- Submit budget packets to County Assessor and revenue sharing certificates to State of Oregon

Budgeting in Oregon

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

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

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

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

- **Phase 1.** The Budget Officer puts together a proposed budget. In larger local governments, department heads or program managers may help. The Budget Officer must prepare the proposed budget in a format designated by the Department of Revenue. The format meets the requirements set out in the statutes.
- **Phase 2** is when the budget committee approves the budget. 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** includes adopting the budget by City Council and, when appropriate, certifying property taxes to the county tax assessor. This phase includes a special hearing of the governing body and specific public notices, including a summary of the approved budget. Special forms must also be used to notify the County Assessor of the local government's property tax levy. Adoption of the budget must occur no later than June 30.
- **Phase 4** occurs during the fiscal year budget period when the local government is operating under the adopted budget. This phase includes changes to the adopted budget. Changes to the adopted budget must be made before additional money is spent or money is spent for a different purpose than described in the adopted budget. You can change the budget through resolution transfers and supplemental budgets.

Resolution Transfers

A Resolution Transfer is a way to move appropriations from one existing category to another, usually within the same fund, during the fiscal year. To transfer appropriations, and in some case resources, the governing body must pass a resolution. The resolution must state the need for the transfer, the purpose of the expenditure and the amount to be transferred. Resolution Transfers are used within a fund. For example, within the General Fund you can use a resolution to transfer appropriation authority out of the existing materials & services area into the existing personal services area. You must decrease appropriations in materials & services the same dollar amount that you increase appropriations in personal services. The total appropriations for the General Fund don't change.

Supplemental Budget

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

- An occurrence or condition that was not known at the time the adopted budget was prepared requires a change in 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 amount 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. The process depends on how big of a change the City intends to make to the adopted budget. If the plan is to adjust a current budget fund by less than 10 percent of that fund's expenditures, then the process to adopt the supplemental budget is fairly simple. If the supplemental budget will be adjusting more than one fund, the change to each fund must be less than 10 percent to use the simpler process.

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

Less than 10 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 United States Postal Service or hand delivering it to every citizen.

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

More than 10 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 (ORS 294.331) and has the responsibility to prepare the budget document, present the budget message to the Budget Committee and to maintain budgetary control at the approved appropriation level. Continued review of revenues and expenditures is performed by the Finance Department and the appropriate operating departments.

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

Budget Document Columns

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

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 2.5 percent over current year collections, compression is expected to decline further
- Franchise Fees were reviewed and updated as needed, no default growth rate was applied
- State revenue sharing was held flat
- All other revenue sources are estimated using trend analysis

Personnel Services:

- Position budgeting utilized actual amounts from payroll system, instead of estimates, as much as possible
- Step increases on employee's anniversary date and cost of living adjustments
- Medical and dental insurance premiums paid by City to increase mid-year
- All employees pay various portions of health insurance premiums
- Actual PERS employer rates effective June 1, 2015 were used (rounded)
- Pickup of employee PERS 6 percent was also budgeted

Materials & Services:

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

Capital Outlay:

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

Indirect Cost Allocations:

- Administrative functions are allocated to benefiting funds and departments based on an equitable activity for each function.
 - Information services 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 serviced
 - Insurance Fund charges are based on the underlying driver, such as labor costs and insurance rate for workers compensation, or vehicles in use for auto insurance

Council Goals

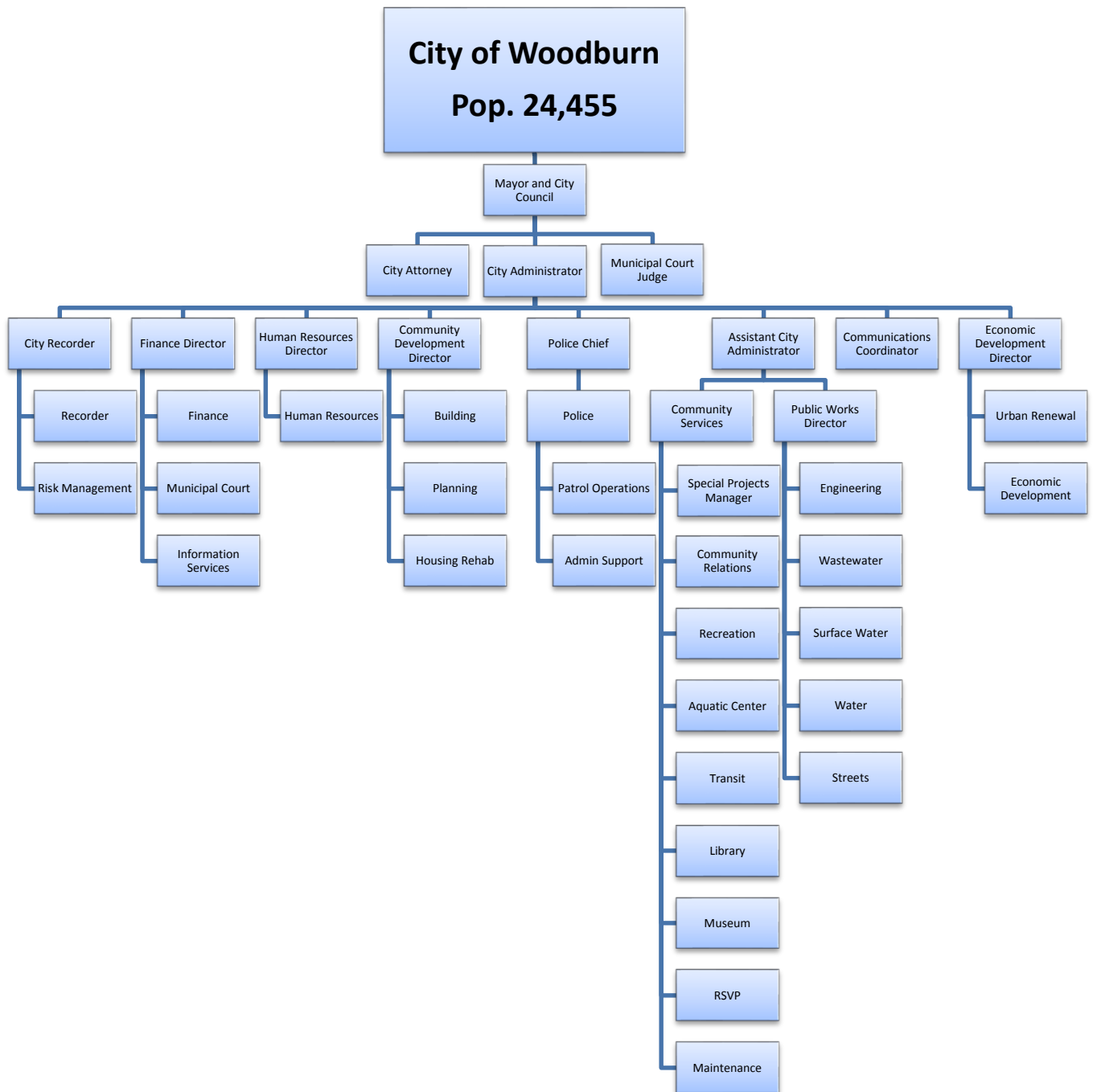
The Woodburn City Council discussed new goals that came out of its March 7, 2015 goal-setting retreat. After discussion, the Council will vote to accept its FY 2015-16 goals, which are:

1. **Build and Fund an Economic Development Program:** Conduct an economic analysis study to:
 - Identify economic strengths and opportunities
 - Consider establishing an economic rapid response team for business recruitment
 - Build a marketing/messaging response strategy
 - Consider developing a Community Investment Advisory Council comprised of business and council representatives. This entity could assist with messaging, branding and business recruitment.

2. **Develop Consistent Signage for Parks, City Facilities and Gateway Locations:** As part of building a unified community identity, use standardized signage to visually foster cohesiveness.

3. **Develop a Global Inclusion Advisory Committee:** Committee would be comprised of community partners and council members. Outcomes of the committee's work would include outreach approaches such as a community meetings, attending existing interest group meetings, collecting feedback and developing data to inform future citizen engagement approaches.

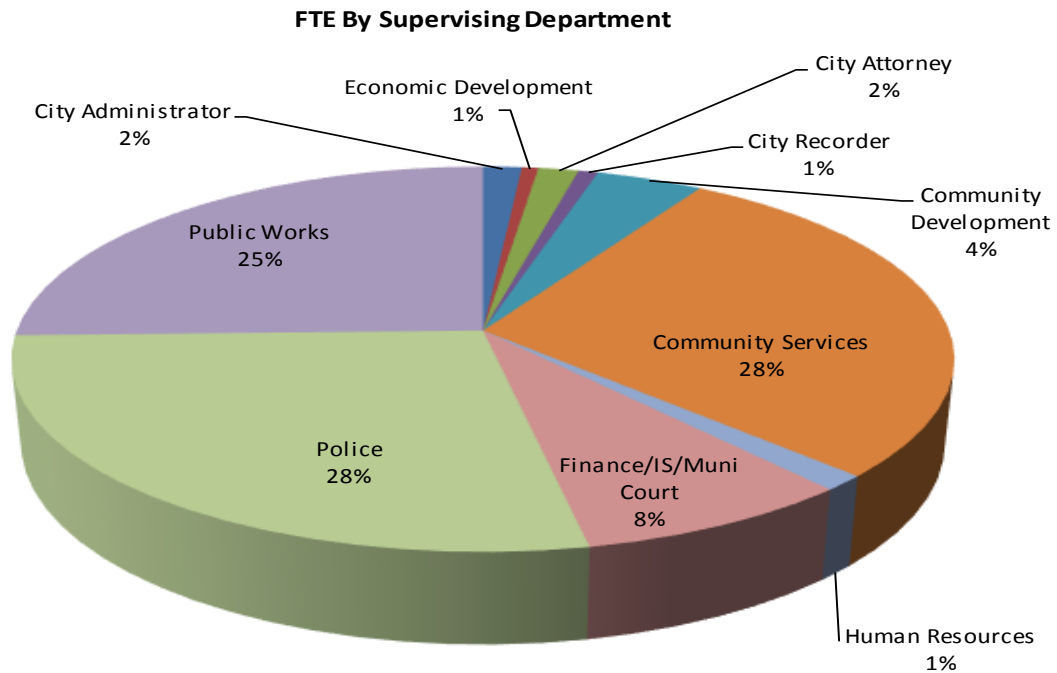
Organizational Chart



FTE Summary by Supervising Department

Department	Actual	Actual	Budget	Budget	FTE Change	% FTE Change
	FY 2012-13 FTE	FY 2013-14 FTE	FY 2014-15 FTE	FY 2015-16 FTE		
City Administrator	2.35	2.35	2.35	2.35	-	0.0%
Economic Development	-	-	-	1.00	1.00	100%
City Attorney	2.45	2.45	2.45	2.45	-	0.0%
City Recorder	1.20	1.20	1.20	1.20	-	0.0%
Community Development	5.00	6.00	6.00	6.50	0.50	8.3%
Community Services	40.75	43.89	43.89	43.64	(0.25)	-0.6%
Human Resources	2.00	2.00	2.00	2.00	-	0.0%
Finance/IS/Muni Court	13.46	13.46	13.46	12.86	(0.60)	-4.5%
Police	39.61	41.11	41.11	42.61	1.50	3.6%
Public Works	40.00	40.00	40.00	39.00	(1.00)	-2.5%
Total FTE	146.82	152.46	152.46	153.61	1.15	0.8%

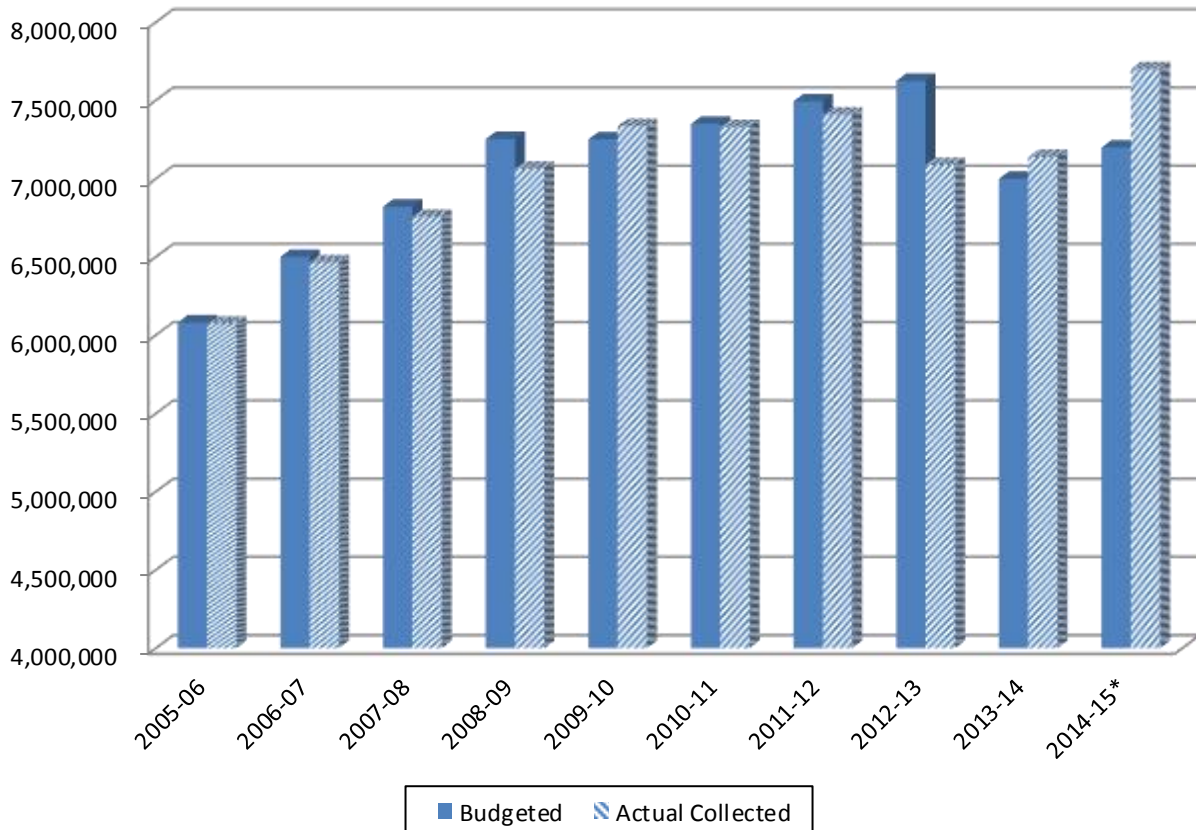
Detailed breakdown of this table is provided in FTE Detail by Supervising Department on page 197.



Property Tax Analysis

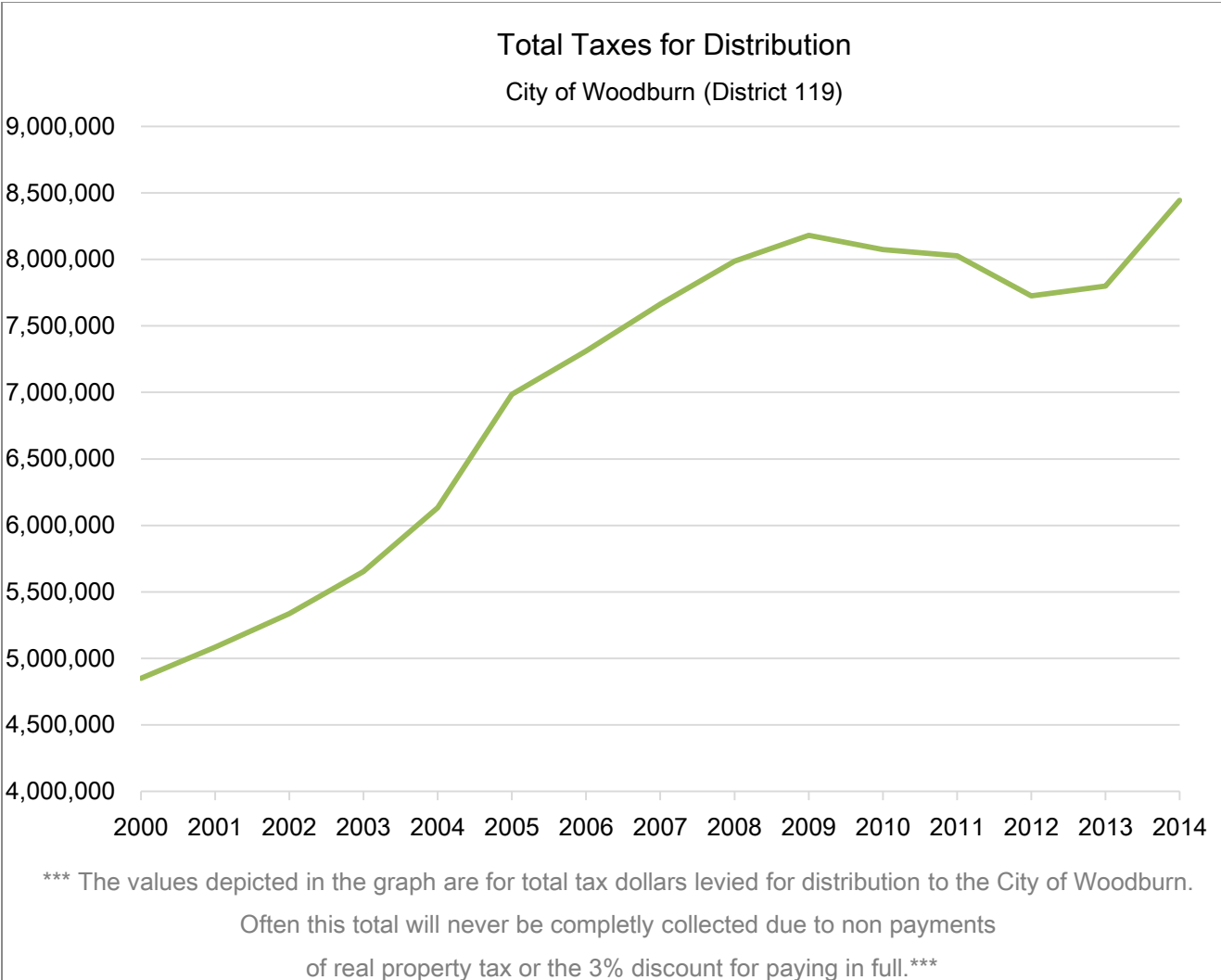
Fiscal Year	General Fund - 001		GO Debt Service Fund - 250	
	Budgeted	Actual Collected	Budgeted	Actual Collected
2005-06	6,081,250	6,073,707	651,000	651,900
2006-07	6,500,500	6,464,834	651,000	647,195
2007-08	6,821,735	6,756,640	665,000	647,897
2008-09	7,254,000	7,063,853	665,000	677,356
2009-10	7,252,000	7,336,823	490,000	495,805
2010-11	7,351,000	7,330,490	515,000	495,377
2011-12	7,495,000	7,410,058	530,000	495,840
2012-13	7,625,000	7,088,099	650,000	479,455
2013-14	7,000,000	7,138,762	528,000	549,983
2014-15*	7,200,000	7,700,000	520,000	520,000

Property Tax Budgeted vs. Actual Collected - General Fund



*Projected Actual

Property Tax Analysis - Continued



Source: Marion County 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 Company Stores – One of our State’s most popular tourist attractions. Woodburn also has Oregon’s only Drag Strip. Below is a listing of the major taxpayers for FY 2014-15.

Taxpayer	2014-15 Assessed Value	2014-15 Assessed Taxes	% of City Assessed Value*
Winco Foods LLC	74,603,023	1,323,189.06	4.51%
Woodburn Premium Outlets LLC	58,810,312	1,119,855.16	3.56%
Food Services Of America Inc	28,750,730	509,934.46	1.74%
Wal-Mart Real Estate Business Tr	15,176,790	289,034.38	0.92%
Hardware Wholesalers Inc	15,247,390	270,433.81	0.92%
Cascade Meadow LLC	12,313,050	234,495.87	0.74%
Portland General Electric Co	11,965,986	212,320.85	0.72%
Crown 2 Development LLC	11,008,400	209,649.48	0.67%
Northwest Natural Gas Co	10,273,300	182,211.37	0.62%
Pacific Realty Associates Lp	8,720,010	165,632.23	0.53%
Wave Division Holdings LLC	8,694,000	165,572.88	0.53%
Kwds LLC	8,319,510	158,440.90	0.50%
K&R Holdings	7,866,800	149,819.28	0.48%
Stonehedge Properties Inc 90%	7,664,390	144,584.86	0.46%
Argo Woodburn LCC 84.51%	7,994,850	142,844.88	0.48%
Fleetwood Homes Inc	7,643,140	135,561.77	0.46%
Capital Development Company	6,870,000	121,849.07	0.42%
Specialty Polymers Inc	6,218,025	110,285.40	0.38%
Sabroso Company	5,940,990	105,371.76	0.36%
Woodburn Investment Assoc Ltd	5,796,290	102,805.32	0.35%
Art Mortgage Borrower Propco	5,364,308	101,527.88	0.32%
3099 Pacific LLC	5,114,270	90,708.74	0.31%
Earl A Doman LLC	4,454,170	83,787.48	0.27%
Copart of Washington Inc	4,635,987	83,499.22	0.28%
Halius LLC 76.7%	4,316,780	82,210.90	0.26%

*Total City assessed value for 2014-15 was \$1,652,955,312

Source: Marion County Assessor's Office

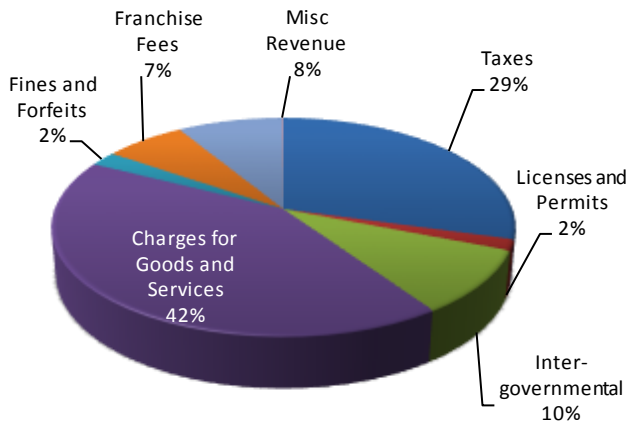
The assessed valuation of \$1,652,955,312 for FY 2014-15 was \$140,753,199, or 9 percent, higher than FY 2013-14 of \$1,512,202,113. This significant increase in assessed values and associated revenues is not expected to occur again next year.

Summary of Revenues and Expenditures – All Funds

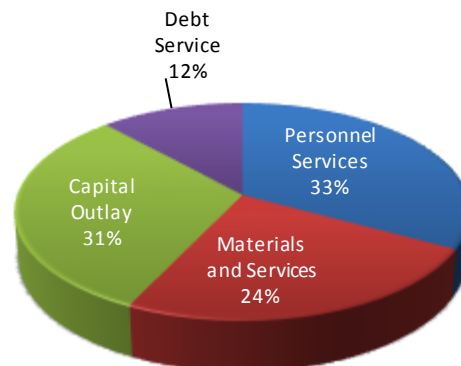
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Budget
Beginning Balance	37,790,115	38,419,916	35,209,626	38,260,023
Revenues				
Taxes	7,980,657	8,173,208	8,175,000	8,822,000
Licenses and Permits	621,091	565,565	380,133	480,654
Intergovernmental	2,954,951	2,700,916	3,394,527	2,835,719
Charges for Goods and Services	11,272,549	12,372,458	12,252,636	12,634,447
Fines and Forfeits	587,607	569,621	658,400	655,400
Franchise Fees	1,653,761	1,992,415	1,932,953	1,985,212
Miscellaneous Revenue	2,754,334	3,329,337	2,493,767	2,592,560
Other Financing Sources	113,853	50,232	20,000	20,000
Total Revenues	27,938,802	29,753,752	29,307,416	30,025,992
Total Beg. Bal. and Revenues	65,728,917	68,173,668	64,517,042	68,286,015
Expenses				
Personnel Services	12,733,405	12,759,010	13,724,389	14,228,886
Materials and Services	6,555,350	7,188,623	9,952,356	10,493,495
Capital Outlay	3,337,119	3,181,513	9,571,157	13,433,341
Debt Service	4,683,126	5,030,641	5,446,940	5,101,048
Total Expenses Before Contingency	27,309,001	28,159,788	38,694,842	43,256,770
Contingency & Reserves	-	-	25,822,200	25,029,245
Total Expenses	27,309,001	28,159,788	64,517,042	68,286,015
Fund Net	38,419,916	40,013,880	-	-
Total Expenses and Fund Net	65,728,917	68,173,668	64,517,042	68,286,015

All Funds - excluding Transfers In and Transfers Out

All Funds - Revenues by Class FY 2015-16



All Funds - Expenses by Class FY 2015-16



Estimated Ending Fund Balances

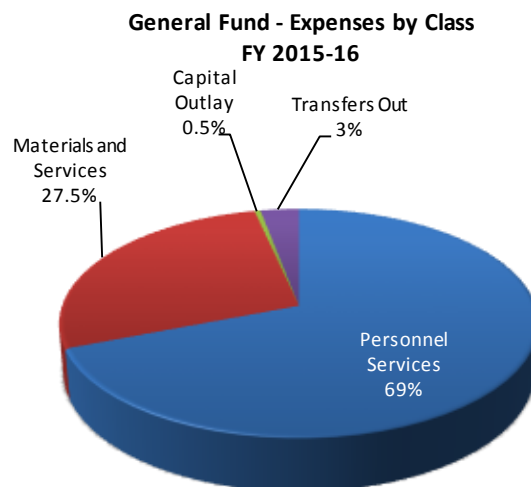
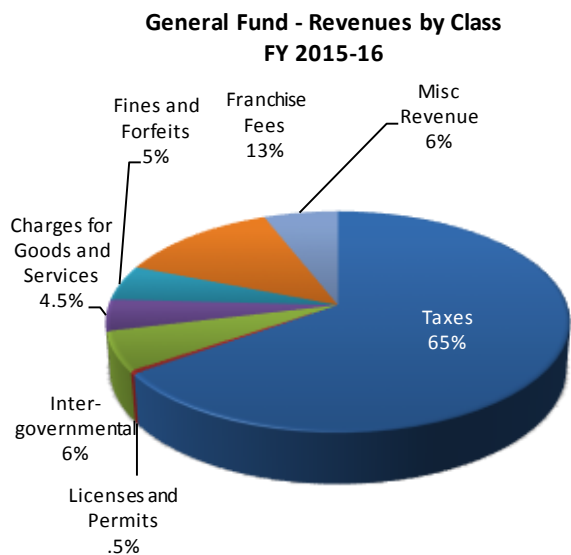
	Projected Balance July 1, 2015	Increases	Decreases	Projected Balance June 30, 2016	% Change
General Services					
General Fund - 001	3,700,000	12,609,377	(13,378,275)	2,931,102	-20.78%
Transit Fund - 110	70,000	614,750	(639,648)	45,102	-35.57%
Street Fund - 140	2,900,000	2,165,034	(2,511,118)	2,553,916	-11.93%
GO Debt Service Fund - 250	48,000	511,400	(529,866)	29,534	-38.47%
Total General Services	6,718,000	15,900,561	(17,058,907)	5,559,654	
Utility Funds					
Water Fund - 470	1,858,000	3,521,906	(3,395,981)	1,983,925	6.78%
Sewer Fund - 472	4,744,000	7,782,933	(8,371,267)	4,155,666	-12.40%
Total Utility Funds	6,602,000	11,304,839	(11,767,248)	6,139,591	
Capital Construction Funds					
General Cap Const Fund - 358	-	76,000	(76,000)	-	0.00%
Street & Storm Cap Const Fund - 363	54,000	291,000	(345,000)	-	-100.00%
Sewer Cap Const Fund - 465	12,000,000	1,270,000	(6,173,000)	7,097,000	-40.86%
Water Cap Const Fund - 466	2,000,000	54,874	(1,089,000)	965,874	-51.71%
Total Capital Construction Funds	14,054,000	1,691,874	(7,683,000)	8,062,874	
Special Revenue Funds					
Building Inspection Fund - 123	350,000	819,784	(923,820)	245,964	-29.72%
Search & Seizure Fund - 132	6,944	15	(6,959)	-	-100.00%
Housing Rehab Fund - 137	149,739	21,000	(53,071)	117,668	-21.42%
Special Assessment Fund - 360	1,050,000	21,849	(1,071,849)	-	-100.00%
Parks SDC Fund - 364	180,000	92,300	(30,000)	242,300	34.61%
Street SDC Fund - 376	5,500,000	1,465,223	(4,660,020)	2,305,203	-58.09%
Storm SDC Fund - 377	520,000	22,500	(60,000)	482,500	-7.21%
Water SDC Fund - 474	1,000,000	105,000	(100,000)	1,005,000	0.50%
Sewer SDC Fund - 475	850,000	154,000	(500,000)	504,000	-40.71%
Total Special Revenue Funds	9,606,683	2,701,671	(7,405,719)	4,902,635	
Internal Services Funds					
Information Services Fund - 568	70,000	881,120	(922,639)	28,481	-59.31%
Insurance Fund - 581	250,000	659,238	(638,046)	271,192	8.48%
Equipment Replacement Fund - 591	884,837	74,500	(959,337)	-	-100.00%
Total Internal Services Funds	1,204,837	1,614,858	(2,520,022)	299,673	
Trust Funds					
Library Endowment Fund - 690	26,391	100	-	26,491	0.38%
Museum Endowment Fund - 691	3,025	15	-	3,040	0.50%
Lavelle Black Trust - 695	45,087	200	(10,000)	35,287	-21.74%
Total Trust Funds	74,503	315	(10,000)	64,818	

General Services



Summary of Revenues and Expenditures – General Fund 001

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Budget
Beginning Balance	2,976,169	3,468,457	3,500,000	3,700,000
Revenues				
Taxes	7,394,665	7,521,463	7,534,000	8,206,000
Licenses and Permits	61,181	57,245	48,600	58,100
Intergovernmental	820,843	790,151	695,189	720,189
Charges for Goods and Services	603,567	503,390	539,469	580,177
Fines and Forfeits	587,607	569,621	658,400	655,400
Franchise Fees	1,275,127	1,621,766	1,632,953	1,635,212
Miscellaneous Revenue	197,059	159,735	840,237	754,299
Transfers In	-	205,920	21,901	-
Total Revenues	10,940,049	11,429,291	11,970,749	12,609,377
Total Beg. Bal. and Revenues	13,916,218	14,897,748	15,470,749	16,309,377
Expenses				
Personnel Services	7,155,087	7,358,952	8,710,736	9,240,861
Materials and Services	3,004,790	2,969,349	3,403,256	3,673,698
Capital Outlay	-	66,368	163,000	61,475
Transfers Out	287,884	590,774	916,543	402,241
Total Expenses Before Contingency	10,447,761	10,985,443	13,193,535	13,378,275
Contingency & Reserves	-	-	2,277,214	2,931,102
Total Expenses	10,447,761	10,985,443	15,470,749	16,309,377
Fund Net	3,468,457	3,912,305	-	-
Total Expenses and Fund Net	13,916,218	14,897,748	15,470,749	16,309,377



General Fund Revenue Sources and Other Discussion

Property Tax revenues have been volatile over the past few years and are the largest source of revenue for the General Fund. Woodburn, like many Oregon cities, struggles with the fallout of the housing bubble and the compression of assessments under Oregon's unique property tax laws. Compression of property taxes has been a significant issue for Woodburn, but it seems to be recovering now. The Property Tax estimate in the General Fund FY 2015-16 increased \$700,000 over the prior year, to \$7.9 million. This is a very significant increase, which seems justified based on most recent assessment information, which showed a 9 percent increase, and FY 2014-15 collections so far. We do not expect the 9 percent increase to become a trend, but view it as a pleasant anomaly for FY 2015-16. Woodburn property values are somewhat lower than surrounding areas and do not typically reach the 3 percent annual growth increase allowed by law, but we are seeing new construction that we hope will sustain growth. Like property tax, most of the General Fund revenue categories are dependent on economic factors that the City cannot control.

Licenses & Permits for are expected to increase, as revenues as revenues continue to recover. This form of revenue includes payments in lieu of taxes, the local hotel/motel tax, business license fees and other license fees that are dependent on the economy.

Intergovernmental revenues include grants and are projected up \$25,000 this year based on the City's expected reimbursement on the COPS grant. Though the revenue is up there is an offsetting increase in labor so the bottom line for the General Fund is not improved.

Charges for Goods and Services within the General Fund contain many of the Parks and Recreation fees, all of the Aquatic Center's charges for admission and memberships and other charges. The increase in this category is attributed to the City's management of the Fiesta Mexicana, which had been previously managed by the Chamber of Commerce.

Franchise Fees for FY 2015-16 are projected to remain flat. The right-of-way charge for water and sewer is not expected to increase during the year, as there are no rate increases in this budget. The right-of-way charge, which generates significant revenue for the General Fund, will sunset at the end of FY 2017-18 unless the City Council takes action to continue it. Other franchise fees included in this category are payments from Portland General Electric (PGE), Northwest Natural Gas, Qwest, Datavision, Wave Broadband, Allied Waste and Woodburn Ambulance for use of the City's rights-of-way. Traditionally, this revenue source grew between 5 percent and 7 percent, but these revenues are tied to economic factors so growth has slowed, and in some cases declined. Woodburn has very few lots available for new homes so growth in this area will be restricted.

The **Fines & Forfeits** category is comprised mainly of court fines and library fines. Court revenues are somewhat uncertain, as FY 2014-15 is the first full year with the red light cameras in use. The remaining amounts include police training surcharge and various towing fees. The Municipal Court has spent a significant amount of time focusing on collection of old accounts, which has increased revenues, but is expected to taper off.

General Fund – Revenue Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 001 - General Fund							
Department: 000 - Revenue							
2,976,169	3,468,457	3,500,000	3081	Beginning Fund Balance	3,700,000	3,700,000	3,700,000
7,088,099	7,029,532	7,000,000	3111	Property Tax	7,700,000	7,700,000	7,700,000
-	109,230	200,000	3112	Property Taxes Delinquent	200,000	200,000	200,000
30,627	30,101	28,000	3113	Pmt in Lieu of Taxes	-	-	-
275,940	352,601	306,000	3133	Hotel/Motel Tax	306,000	306,000	306,000
49,630	46,300	40,500	3211	Business License	41,000	41,000	41,000
6,759	6,272	3,000	3219	Other License	3,000	3,000	3,000
4,792	4,673	5,100	3220	Taxicab Permits	5,100	5,100	5,100
620,696	618,290	615,000	3231	Franchise Fee, PGE	615,000	615,000	615,000
224,742	142,662	163,000	3232	Franchise Fee, NW Natural	143,000	143,000	143,000
70,150	48,368	61,200	3233	Franchise Fee, Qwest	48,000	48,000	48,000
228,914	189,390	160,000	3234	Franchise Fee, Allied Waste	180,000	180,000	180,000
108,413	100,100	80,000	3235	Franchise Fee, Wave BB	80,000	80,000	80,000
14,354	11,483	10,500	3236	Franchise Fee, W Ambulanc	10,500	10,500	10,500
7,857	16,594	5,300	3237	Franchise Fee, Gervais Te	10,000	10,000	10,000
-	36	-	3240	Preferred LD Franchise	-	-	-
-	152,341	164,574	3243.470	General Right of Way - Water	167,865	167,865	167,865
-	342,500	373,379	3243.472	General Right of Way - Sewer	380,847	380,847	380,847
640	-	-	3341	State Grants	-	-	-
320,970	339,379	290,000	3362	State Liquor Proration	290,000	290,000	290,000
33,931	32,863	30,000	3363	State Cigarette Tax	30,000	30,000	30,000
305,646	261,288	240,000	3364	State Revenue Sharing	240,000	240,000	240,000
90	30	-	3415	Sale of Documents	-	-	-
(3,140)	-	-	3473.109	Recreation Trust	-	-	-
23,000	-	-	3625.001	Rent-METCOM (Norcom)	-	-	-
-	10,000	-	3631	Insurance Recoveries	-	-	-
-	-	4,500	3641	Annual Access Fee	4,500	4,500	4,500
-	88	-	3692.101	Copies--Other	-	-	-
161	(240)	-	3698	Cash Long and Short	-	-	-
2	-	-	3698.001	Deposit Difference	-	-	-
27,790	40,473	25,000	3699	Other Miscellaneous Income	25,000	25,000	25,000
55,000	55,880	55,000	3881	Reimbursements	20,000	20,000	20,000
-	200,000	-	3971.137	Transfer From Housing Rehab	-	-	-
-	-	21,901	3971.591	Transfer From Equipment Replacement	-	-	-
12,471,230	13,608,692	13,381,954	Department Total: 000 - Revenue		14,199,812	14,199,812	14,199,812
Department: 151 - Finance							
20,429	21,525	15,000	3416	Lien Search Revenue	15,000	15,000	15,000
-	-	-	3531	Court Fines	565,000	565,000	565,000
62,715	18,447	18,050	3611	Interest from Investments	19,000	19,000	19,000
83,143	39,972	33,050	Department Total: 151 - Finance		599,000	599,000	599,000
Department: 181 - Municipal Court							
501,303	490,354	565,000	3531	Court Fines	-	-	-
501,303	490,354	565,000	Department Total: 181 - Municipal Court		-	-	-

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Number	Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 211 - Police							
2,400	-	-	3332	Federal Grants	25,000	25,000	25,000
25,179	-	-	3333	Federal Grants Indirect	-	-	-
31,120	2,142	10,000	3341	State Grants	10,000	10,000	10,000
13,460	21,590	13,000	3421	Police Reimbursements	13,000	13,000	13,000
122,075	48,222	45,000	3421.001	Reimbursements School District	45,000	45,000	45,000
15,629	15,620	23,000	3531.101	Police Training Surcharge	23,000	23,000	23,000
52,950	48,000	50,000	3532	Towing Fee	50,000	50,000	50,000
150	1,038	400	3533	Alarm Fee	400	400	400
200	1,000	1,000	3673	Donations-Police	1,000	1,000	1,000
2,715	3,869	-	3699	Other Miscellaneous Income	-	-	-
7,776	2,000	10,000	3881	Reimbursements	10,000	10,000	10,000
2,400	600	1,500	3881.001	Reimbursement--Training	1,500	1,500	1,500
276,054	144,081	153,900	Department Total: 211 - Police		178,900	178,900	178,900
Department: 311 - Library							
73,895	87,981	75,000	3365	Regional Library Services	75,000	75,000	75,000
3,513	3,999	4,000	3366	Ready to Read Grant	4,000	4,000	4,000
1,967	2,210	3,000	3472	Rural Readers' Fees	3,000	3,000	3,000
17,575	14,609	20,000	3536	Library Fines	17,000	17,000	17,000
524	46	-	3672	Donations-Library	-	-	-
7,135	9,301	5,000	3672.001	Donations-Library - Music in the Park	6,225	6,225	6,225
1,270	3,759	2,000	3695	Lost Book Revenue	2,000	2,000	2,000
105,878	121,905	109,000	Department Total: 311 - Library		107,225	107,225	107,225
Department: 421 - Recreation							
26,591	29,372	25,000	3473.101	Youth Sports	33,000	33,000	33,000
18,791	11,328	24,000	3473.102	Adult Sports	24,000	24,000	24,000
23,427	6,531	21,000	3473.103	Youth Program	1,000	1,000	1,000
2,561	450	-	3473.104	Administration	-	-	-
(173)	-	-	3473.105	Adult Program	-	-	-
5,525	20,625	10,000	3473.106	Sponsorship Revenue	10,000	10,000	10,000
49,415	9,634	-	3473.108	After School Club	-	-	-
767	4,427	3,710	3473.110	Arts & Culture	5,000	5,000	5,000
8,965	9,870	14,000	3473.111	Active Adult	10,000	10,000	10,000
5,453	820	-	3474	Event Admission	3,000	3,000	3,000
100	-	20,000	3474.099	Fiesta Events	64,000	64,000	64,000
95	137	500	3671	Donations-Parks	-	-	-
23,549	1,841	-	3671.110	PAL - Teen Prog Grant	-	-	-
165,066	95,034	118,210	Department Total: 421 - Recreation		150,000	150,000	150,000

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Number	Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 431 - Aquatics							
15,176	15,340	18,000	3417	Resale of Merchandise	16,000	16,000	16,000
16,420	16,551	19,000	3418	Concession Sales	19,000	19,000	19,000
102,512	111,420	108,000	3471.101	Pool Admissions	110,000	110,000	110,000
28,653	45,887	39,000	3471.102	Pool Memberships	42,000	42,000	42,000
13,349	12,162	16,500	3471.103	Pool Rentals	16,500	16,500	16,500
45,869	45,823	52,000	3471.104	Swimming Lessons	52,000	52,000	52,000
2,949	1,115	9,000	3471.105	Sponsorships	6,000	6,000	6,000
6,357	5,523	7,000	3471.107	Towels/Misc	5,000	5,000	5,000
(1,350)	73	-	3698	Cash Long and Short	-	-	-
229,934	253,893	268,500	Department Total: 431 - Aquatics		266,500	266,500	266,500
Department: 481 - RSVP							
-	60,659	46,189	3332	Federal Grants	46,189	46,189	46,189
-	5,920	-	3971.138	Transfer From RSVP	-	-	-
-	66,579	46,189	Department Total: 481 - RSVP		46,189	46,189	46,189
Department: 499 - Community Services Admin							
7,628	3,750	3,500	3625	Facilities Rent	3,500	3,500	3,500
-	10,551	-	3679	Donations-Other	-	-	-
7,628	14,301	3,500	Department Total: 499 - Community Services Admin		3,500	3,500	3,500
Department: 511 - Planning							
26,111	25,368	19,000	3451	T&E Planning Develop Fee	19,000	19,000	19,000
49,869	37,569	40,000	3456	Planning Fees	40,000	40,000	40,000
75,980	62,937	59,000	Department Total: 511 - Planning		59,000	59,000	59,000
Department: 651 - Engineering							
-	-	-	3224	R/W Construction Permits	9,000	9,000	9,000
-	-	-	3451	T&E Planning Develop Fee	11,000	11,000	11,000
-	-	500,000	3656	Engineering Internal Project WO Revenue	332,000	332,000	332,000
-	-	107,173	3656.140	Engineering Svcs - Street	175,000	175,000	175,000
-	-	7,655	3656.470	Engineering Svcs - Water	31,000	31,000	31,000
-	-	38,276	3656.472	Engineering Svcs - Sewer	62,000	62,000	62,000
-	-	653,104	Department Total: 651 - Engineering		620,000	620,000	620,000
Department: 711 - Maintenance							
-	-	18,259	3491	Rental Income	17,677	17,677	17,677
-	-	61,083	3651	Internal Rent Revenue	61,574	61,574	61,574
-	-	79,342	Department Total: 711 - Maintenance		79,251	79,251	79,251
13,916,217	14,897,748	15,470,749	Revenues Total		16,309,377	16,309,377	16,309,377

General Fund Expenditures by Department

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Budget
001 General Fund				
011 - Council & Mayor	34,676	38,619	17,025	17,803
121 - Administration	173,554	196,258	208,011	245,756
125 - Economic Development ^A	-	-	-	56,883
131 - City Recorder	49,063	50,941	76,888	78,634
141 - City Attorney	127,090	134,127	175,157	185,157
151 - Finance ^B	279,515	428,554	400,900	572,139
161 - Human Resources	39,537	37,520	104,632	113,353
181 - Court ^B	155,800	131,401	159,337	-
211 - Police	6,172,618	6,312,754	6,731,335	7,157,207
311 - Library	875,921	880,927	826,673	862,096
421 - Recreation	370,775	303,235	405,762	452,920
431 - Aquatics	507,954	508,568	534,658	534,264
481 - RSVP	-	64,197	73,865	74,010
499 - Community Services Admin	309,284	298,557	336,014	311,832
511 - Planning	347,213	342,179	333,675	375,053
631 - Maintenance (Parks)	456,896	462,711	-	-
651 - Engineering ^C	-	-	747,788	773,220
711 - Parks & Facilities Maintenance ^D	-	-	885,662	893,272
199 - Non-departmental	547,865	794,895	1,176,153	674,676
Contingency & Reserve	-	-	2,277,214	2,931,102
General Fund Expenditures Total	10,447,761	10,985,443	15,470,749	16,309,377

^A New department created FY 2015-16 as part of City Council goals

^B Municipal Court was merged into Finance for FY 2015-16

^C New department in General Fund for FY 2014-15

^D New department in General Fund, combined prior GF Dept 631 Maintenance (Parks) with Facilities Maintenance from fund 582.

Where The Money Goes - General Fund



*Includes Council & Mayor, Administration, Economic Development, City Recorder, City Attorney, Human Resources & Non-Departmental

General Fund – Expenditures by Department

Council & Mayor

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

Description of purpose/functions of department:

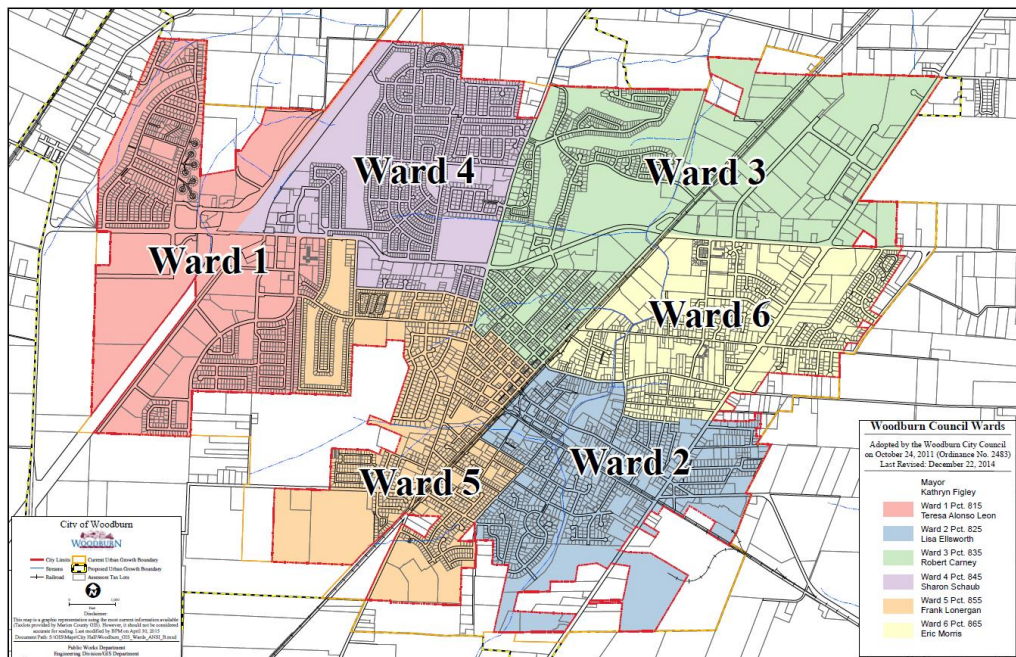
This department budget is to account for the various costs incurred by the Mayor and City Council. Among those costs are the following: office space and equipment overhead for Mayor and Council, meeting expenses, community outreach and Mayor and Council payroll expenses. Stipends for the City Council and Mayor were eliminated in FY 2013-14.

Primary duties of the Council include:

- The City Council is responsible for determining the direction and priorities of City government. The full Council is composed of an elected Mayor and six elected City Councilors;
- Pursuant to Section 13, Woodburn Charter of 1982, the City Council is required to hold a regular meeting at least once each month in the City at a time and place which it designates. The regular meetings are generally held on the second and fourth Monday of each month in the City Hall at 7 p.m.
- The Mayor and City Council individually represent the City by their membership on regional forums and civic organizations.

Department Summary

FY 2012-13	FY 2013-14	FY 2014-15	Account Description	FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget		Proposed	Approved	Adopted
2,617	-	-	Council & Mayor	-	-	-
32,059	38,619	17,025	Personnel Services	17,803	17,803	17,803
34,676	38,619	17,025	Materials & Services	17,803	17,803	17,803
			Council & Mayor Total	17,803	17,803	17,803



Visit www.ci.woodburn.or.us for more information

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 001 - General Fund						
<u>Expenditures</u>						
Department: 011 - Council & Mayor						
Personnel Services						
1,425	-	-	5111 Regular Wages	-	-	-
975	-	-	5112 Part-Time Wages	-	-	-
2	-	-	5211 OR Workers' Benefit	-	-	-
184	-	-	5212 Social Security	-	-	-
32	-	-	5216 Unemployment Insurance	-	-	-
2,617	-	-	Total - Personnel Services	-	-	-
Materials & Services						
216	-	500	5315 Computer Supplies	500	500	500
541	186	500	5319 Office Supplies	1,500	1,500	1,500
-	1,000	1,000	5329 Other Supplies	-	-	-
1,000	-	-	5382 Flowering Plants (Closed)	-	-	-
323	520	500	5419 Other Professional Serv	500	500	500
55	58	100	5421 Telephone/Data	100	100	100
-	-	60	5422 Postage	60	60	60
17,869	25,200	12,540	5428 IS Support	10,618	10,618	10,618
11,249	10,776	-	5448 Internal Rent	-	-	-
178	191	225	5491 Dues & Subscriptions	225	225	225
628	689	1,500	5492 Registrations/Training	4,000	4,000	4,000
-	-	100	5493 Printing/Binding	300	300	300
32,059	38,619	17,025	Total - Materials & Services	17,803	17,803	17,803
34,676	38,619	17,025	Department Total: 011 - Council & Mayor	17,803	17,803	17,803

Administration

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

Description of purpose/functions of department:

Section 21, Woodburn Charter of 1982, generally defines the function of the City Administrator as being the administrative head of the government of the City. The Charter specifically defines the powers and duties as:

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

Description of department, including number of personnel:

The department consists of 2.35 FTE responsible for carrying the duties listed above.

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Administration			
142,028	160,184	171,031	Personnel Services	202,117	202,117	202,117
31,526	36,074	36,980	Materials & Services	43,639	43,639	43,639
173,554	196,258	208,011	Administration Total	245,756	245,756	245,756

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 121 - Administration							
Personnel Services							
96,339	107,297	116,034	5111	Regular Wages	131,880	131,880	131,880
29	40	46	5211	OR Workers' Benefit	50	50	50
6,562	7,552	7,706	5212	Social Security	8,828	8,828	8,828
16,172	19,683	19,856	5213	Med & Dent Ins	23,915	23,915	23,915
21,046	23,574	25,946	5214	Retirement	35,469	35,469	35,469
413	501	342	5215	Long Term Disability Ins	519	519	519
1,252	1,275	1,001	5216	Unemployment Insurance	1,187	1,187	1,187
215	261	100	5217	Life Insurance	269	269	269
142,028	160,184	171,031	Total - Personnel Services		202,117	202,117	202,117
Materials & Services							
-	-	500	5315	Computer Supplies	500	500	500
3,122	2,607	2,500	5319	Office Supplies	2,500	2,500	2,500
2,753	1,954	2,000	5419	Other Professional Serv	2,000	2,000	2,000
653	875	1,100	5421	Telephone/Data	1,100	1,100	1,100
546	553	300	5422	Postage	300	300	300
8,934	12,600	19,800	5428	IS Support	20,550	20,550	20,550
-	26	-	5432	Meals	-	-	-
-	-	-	5433	Mileage	100	100	100
-	-	1,500	5439	Travel	1,500	1,500	1,500
11,249	10,776	-	5448	Internal Rent	-	-	-
-	-	780	5464	Workers' Comp	1,079	1,079	1,079
-	-	-	5485	Inclusion Committee	5,000	5,000	5,000
2,500	2,890	4,000	5491	Dues & Subscriptions	4,000	4,000	4,000
1,769	3,793	4,500	5492	Registrations/Training	5,000	5,000	5,000
31,526	36,074	36,980	Total - Materials & Services		43,629	43,629	43,629
173,554	196,258	208,011	Department Total: 121 - Administration		245,746	245,746	245,746

Economic Development

Fund/Fund Number: General - 001
Department/Department Number: Economic Development - 125
Department Director: Scott Derickson

Description of purpose/functions of department:

Economic Development is a new department for FY 2015-16, which was created as a result of the updated City Council goals. This department will provide increased focus on business development in our community along with the creation of a business council, business retention, expansion and recruitment activities as well as pursuing partnerships. The Economic Development Director is also to fill the role of the Urban Renewal Agency Manager.

Description of department, including number of personnel:

The Economic Development Department will be is staffed by a full-time Economic Development Director. It is estimated the new position will be filled by January. Position will be allocated between General Fund and Urban Renewal Fund.

Description of FY 2015-16 proposed focus/goals:

- Identify economic strengths and opportunities within the community
- Consider establishing an economic rapid response team for business recruitment
- Build a marketing/messaging response strategy
- Update and continue to promote Woodburn’s Economic Development Program, the Woodburn-Gervais Enterprise Zone and the benefits of locating within the community by updating printed and online information

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Economic Development			
			Personnel Services	47,683	47,683	47,683
			Materials & Services	9,200	9,200	9,200
-	-	-	Economic Development Total	56,883	56,883	56,883

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 125 - Economic Development			
			Personnel Services			
			5111 Regular Wages	31,076	31,076	31,076
			5211 OR Workers' Benefit	12	12	12
			5212 Social Security	2,378	2,378	2,378
			5213 Med & Dent Ins	5,220	5,220	5,220
			5214 Retirement	8,486	8,486	8,486
			5215 Long Term Disability Ins	152	152	152
			5216 Unemployment Insurance	280	280	280
			5217 Life Insurance	79	79	79
-	-	-	Total - Personnel Services	47,683	47,683	47,683
			Materials & Services			
			5315 Computer Supplies	500	500	500
			5319 Office Supplies	1,500	1,500	1,500
			5419 Other Professional Serv	2,500	2,500	2,500
			5421 Telephone/Data	600	600	600
			5422 Postage	300	300	300
			5432 Meals	100	100	100
			5433 Mileage	200	200	200
			5439 Travel	1,500	1,500	1,500
			5492 Registrations/Training	2,000	2,000	2,000
-	-	-	Total - Materials & Services	9,200	9,200	9,200
-	-	-	Department Total: 125 - Economic Development	56,883	56,883	56,883

City Recorder

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

Description of purpose/functions of department:

The City Recorder is responsible for a variety of administrative activities including records management, Council meeting administration and legislation administration. In addition, the City Recorder is the City’s risk management coordinator and oversees the Insurance Fund and all insurance policy administration and claims management functions.

Description of department, including number of personnel:

The City Recorder department is staffed by one full-time employee and .2 FTE Administrative Assistant.

Description of FY 2014-15 accomplishments:

- Administered 2014 elections
- Completed Best Practices Audit with CIS
- Worked with Executive Legal Assistant to clear out records overdue for destruction in the Administration and Legal Department

Description of FY 2015-16 proposed focus/goals:

- Continue Ordinance Review Revision project with City Admin. City Attorney and dept. heads
- Provide City Wide Records training
- Create and Implement a Records Request policy and procedure by the end of September

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			City Recorder			
33,439	31,850	60,738	Personnel Services	62,266	62,266	62,266
15,624	19,091	16,150	Materials & Services	16,368	16,368	16,368
-	-	-	Capital Outlay	-	-	-
49,063	50,941	76,888	City Recorder Total	78,634	78,634	78,634

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 131 - City Recorder							
Personnel Services							
22,505	21,388	43,857	5111	Regular Wages	44,730	44,730	44,730
11	10	25	5211	OR Workers' Benefit	25	25	25
1,638	1,575	3,357	5212	Social Security	3,424	3,424	3,424
4,233	3,737	3,347	5213	Med & Dent Ins	3,641	3,641	3,641
4,613	4,732	9,477	5214	Retirement	9,755	9,755	9,755
96	101	183	5215	Long Term Disability Ins	188	188	188
292	254	396	5216	Unemployment Insurance	404	404	404
50	53	96	5217	Life Insurance	99	99	99
33,439	31,850	60,738	Total - Personnel Services		62,266	62,266	62,266
Materials & Services							
2,463	891	3,000	5319	Office Supplies	3,000	3,000	3,000
-	120	3,000	5419	Other Professional Serv	3,000	3,000	3,000
100	106	150	5421	Telephone/Data	150	150	150
7	110	150	5422	Postage	150	150	150
6,701	9,450	3,300	5428	IS Support	3,425	3,425	3,425
691	671	-	5431	Lodging (Use Travel 5439)	-	-	-
-	-	150	5432	Meals	150	150	150
-	738	300	5433	Mileage	300	300	300
-	251	750	5439	Travel	750	750	750
3,937	3,772	-	5448	Internal Rent	-	-	-
-	-	200	5464	Workers' Comp	293	293	293
-	-	1,750	5471	Equipment Repair & Maint	1,750	1,750	1,750
-	50	300	5491	Dues & Subscriptions	300	300	300
1,449	2,447	3,100	5492	Registrations/Training	3,100	3,100	3,100
276	486	-	5499	Other Services (Acct Closed)	-	-	-
15,624	19,091	16,150	Total - Materials & Services		16,368	16,368	16,368
49,063	50,941	76,888	Department Total: 131 - City Recorder		78,634	78,634	78,634

City Attorney

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

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

Description of FY 2014-15 accomplishments:

- Negotiated a new collective bargaining agreement with the Woodburn Police Association
- Presented and won a labor arbitration concerning a Woodburn Police Association grievance
- Petitioned for Review in the Oregon Supreme Court on the Urban Growth Boundary case
- Negotiated a new utility franchise with Northwest Natural Gas
- Continued the ordinance review/revision project

Description of FY 2015-16 proposed focus/goals:

- Assist elected officials and City Administrator in mediation of the Urban Growth Boundary case
- Assist Finance and Police Department in revision of Peddlers and Solicitors Ordinance
- Partner with the Police Department for ordinance review
 - Alarms
 - Chronic Nuisance Property
 - Ordinance 1900 Violations
 - Abandoned/Foreclosed Property
- Assist the Human Resources Department in an overall revision of Personnel Manual
- Continue to provide timely legal advice to the City Council, City Administrator and departments to enable them to achieve their goals and objectives

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			City Attorney			
95,001	96,460	141,936	Personnel Services	151,492	151,492	151,492
32,089	37,667	33,221	Materials & Services	33,665	33,665	33,665
127,090	134,127	175,157	City Attorney Total	185,157	185,157	185,157

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 141 - City Attorney							
Personnel Services							
62,332	62,672	92,884	5111	Regular Wages	98,765	98,765	98,765
23	25	38	5211	OR Workers' Benefit	38	38	38
4,541	4,627	6,779	5212	Social Security	7,028	7,028	7,028
12,858	13,291	16,125	5213	Med & Dent Ins	17,872	17,872	17,872
14,037	14,654	24,692	5214	Retirement	26,290	26,290	26,290
263	294	381	5215	Long Term Disability Ins	399	399	399
810	745	837	5216	Unemployment Insurance	890	890	890
137	154	200	5217	Life Insurance	210	210	210
95,001	96,460	141,936	Total - Personnel Services		151,492	151,492	151,492
Materials & Services							
7,668	7,486	8,000	5314	Books	8,000	8,000	8,000
741	1,395	1,000	5319	Office Supplies	1,900	1,900	1,900
-	820	2,000	5412	Legal	1,500	1,500	1,500
-	221	-	5419	Other Professional Serv	-	-	-
1,199	1,364	1,700	5421	Telephone/Data	1,700	1,700	1,700
225	31	200	5422	Postage	200	200	200
6,701	9,450	9,900	5428	IS Support	10,275	10,275	10,275
97	-	-	5433	Mileage	-	-	-
-	-	2,100	5439	Travel	2,000	2,000	2,000
7,874	7,543	-	5448	Internal Rent	-	-	-
-	-	321	5464	Workers' Comp	390	390	390
-	-	200	5471	Equipment Repair & Maint	-	-	-
2,029	2,304	2,500	5491	Dues & Subscriptions	2,500	2,500	2,500
5,429	6,900	5,100	5492	Registrations/Training	5,100	5,100	5,100
127	153	200	5495	Court Costs	100	100	100
32,089	37,667	33,221	Total - Materials & Services		33,665	33,665	33,665
127,090	134,127	175,157	Department Total: 141 - City Attorney		185,157	185,157	185,157

Finance

Fund/Fund Number: General - 001
Department/Department Number: Finance - 151
Department Director: Sarah Head

Description of purpose/functions of department:

The Finance & Municipal Court Departments have been merged to provide coordination and direction of the accounting and financial management services of the City. This includes, but is not limited to, directing, monitoring and controlling an effective financial accounting system, controlling the assets and financial operations of the City and providing a framework for financial planning and analysis to support the operation and management of all City departments. The Finance Department processes and maintains the City’s general ledger, utility billing, accounts receivable, accounts payable, fixed asset and payroll systems. The Municipal Court Department is responsible for processing all citations and violations, including red light camera tickets issued by the Woodburn Police Department, and is responsible for processing code violations issued by the City’s Code Enforcement Department.

Description of department, including number of personnel:

The department consists of 8.86 FTE including the Finance Director, Accounting Manager, Senior Management Analyst, Accountant I, four Clerk III’s, Municipal Court Judge and two part-time staff.

Description of FY 2014-15 accomplishments:

- Received GFOA Distinguished Budget Award for FY 2014-15 document
- Implemented an electronic lockbox import to record utility payments in more efficient manner, decreasing manual input and reducing errors
- Implementation of time and attendance system for the Police Department personnel
- Increased amount of monthly and quarterly reconciliations to further protect City assets
- Inclusion of Solicitor’s licenses in accounting system for easier annual renewals
- Cross trained staff for all duties of both Municipal Court and Finance functions
- Completed entry on 1,548 stale municipal court accounts turned over to collection agency
- Closed one additional fund

Description of FY 2015-16 proposed focus/goals:

- Inclusion of taxi licenses in accounting system for more efficient annual renewals and better recordkeeping
- Continued focus on customer service in all interactions with public
- Add online payment functionality for Municipal Court fine payments to increase efficiency and provide multiple ways for customers to pay

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Finance			
96,076	315,413	252,310	Personnel Services	358,437	358,437	358,437
183,439	113,141	148,590	Materials & Services	213,702	213,702	213,702
279,515	428,554	400,900	Finance Total	572,139	572,139	572,139

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 151 - Finance							
Personnel Services							
66,727	99,096	170,215	5111	Regular Wages	222,966	222,966	222,966
465	-	-	5112	Part-Time Wages	16,445	16,445	16,445
-	6	-	5121	Overtime	-	-	-
31	40	94	5211	OR Workers' Benefit	140	140	140
5,151	7,634	13,027	5212	Social Security	18,322	18,322	18,322
10,624	15,442	29,046	5213	Med & Dent Ins	48,278	48,278	48,278
11,778	191,354	37,331	5214	Retirement	48,725	48,725	48,725
285	432	695	5215	Long Term Disability Ins	920	920	920
866	1,181	1,536	5216	Unemployment Insurance	2,158	2,158	2,158
150	227	366	5217	Life Insurance	483	483	483
96,076	315,413	252,310	Total - Personnel Services		358,437	358,437	358,437
Materials & Services							
449	640	1,200	5315	Computer Supplies	1,200	1,200	1,200
6,754	5,845	12,000	5319	Office Supplies	12,000	12,000	12,000
-	24	-	5329	Other Supplies	-	-	-
34,800	15,126	20,000	5414	Accounting/Auditing	20,000	20,000	20,000
6,891	503	8,000	5419	Other Professional Serv	7,000	7,000	7,000
169	178	650	5421	Telephone/Data	600	600	600
390	146	2,950	5422	Postage	2,450	2,450	2,450
4,494	3,760	-	5427	Training (Use 5492)	-	-	-
37,971	28,350	42,900	5428	IS Support	44,525	44,525	44,525
8,430	7,540	12,000	5429	Other Communication Serv	12,000	12,000	12,000
-	-	-	5430	Red Light Camera Contract	65,000	65,000	65,000
4,248	2,252	5,000	5439	Travel	4,000	4,000	4,000
-	-	7,000	5446	Software Licenses	6,000	6,000	6,000
28,123	26,940	-	5448	Internal Rent	-	-	-
438	-	1,000	5462	Employee Blanket Bond	1,000	1,000	1,000
-	-	1,890	5464	Workers' Comp	2,427	2,427	2,427
700	1,450	1,500	5491	Dues & Subscriptions	1,500	1,500	1,500
-	1,550	12,000	5492	Registrations/Training	8,000	8,000	8,000
1,520	2,344	2,500	5493	Printing/Binding	2,000	2,000	2,000
48,062	16,492	18,000	5500	Banking Fees & Charges	24,000	24,000	24,000
183,439	113,141	148,590	Total - Materials & Services		213,702	213,702	213,702
279,515	428,554	400,900	Department Total: 151 - Finance		572,139	572,139	572,139

In FY 2013-14 budget Retirement account 5214 included a one-time funding payment of \$160,000 to fund the pre-PERS legacy pension program.

Personnel Services budget increased due to merging Municipal Court budget into Finance Department. Staff has been cross trained to be capable of both Finance and Municipal Court duties which enhances customer service. Also one additional part-time customer service clerk was added so there are two staff at the front counter to assist customers.

Human Resources

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

Description of purpose/functions of department:

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

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

Description of department, including number of personnel:

The department consists of 2 FTE: One Human Resources Director and one Assistant Human Resources Director.

Description of FY 2014-15 accomplishments:

- Renegotiated AFSCME contract achieving significant financial savings
- Near finalization of time and attendance tracking
- Assisted City Administrator and Department Heads in the realignment of certain personnel assignments

Description of FY 2015-16 proposed focus/goals:

- Finalize Employee Policy Manual
- Reconstitute employee tuition reimbursement program
- Start-up employee wellness program

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Human Resources			
12,007	11,981	70,400	Personnel Services	80,160	80,160	80,160
27,530	25,539	34,232	Materials & Services	33,193	33,193	33,193
39,537	37,520	104,632	Human Resources Total	113,353	113,353	113,353

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 161 - Human Resources							
Personnel Services							
8,100	8,199	48,287	5111	Regular Wages	56,316	56,316	56,316
3	3	21	5211	OR Workers' Benefit	24	24	24
622	634	3,696	5212	Social Security	4,309	4,309	4,309
1,553	1,255	7,218	5213	Med & Dent Ins	6,363	6,363	6,363
1,571	1,733	10,434	5214	Retirement	12,278	12,278	12,278
35	38	202	5215	Long Term Disability Ins	237	237	237
105	97	436	5216	Unemployment Insurance	508	508	508
18	20	106	5217	Life Insurance	125	125	125
12,007	11,981	70,400	Total - Personnel Services		80,160	80,160	80,160
Materials & Services							
2,000	273	600	5315	Computer Supplies	600	600	600
3,841	675	2,500	5319	Office Supplies	2,500	2,500	2,500
-	-	1,000	5326	Safety/Medical	500	500	500
-	-	1,500	5417	HR/Other Employee Expenses	1,500	1,500	1,500
4,994	3,591	7,000	5419	Other Professional Serv	7,000	7,000	7,000
728	881	800	5421	Telephone/Data	800	800	800
-	215	500	5424	Advertising	500	500	500
4,467	9,450	6,600	5428	IS Support	6,850	6,850	6,850
-	464	500	5433	Mileage	500	500	500
-	550	700	5439	Travel	700	700	700
7,312	7,004	-	5448	Internal Rent	-	-	-
-	-	532	5464	Workers' Comp	743	743	743
1,000	917	1,000	5491	Dues & Subscriptions	1,000	1,000	1,000
2,232	1,451	11,000	5492	Registrations/Training	10,000	10,000	10,000
955	68	-	5499	Other Services (Acct Closed)	-	-	-
27,530	25,539	34,232	Total - Materials & Services		33,193	33,193	33,193
39,537	37,520	104,632	Department Total: 161 - Human Resources		113,353	113,353	113,353

Municipal Court

Fund/Fund Number: General - 001
Department/Department Number: Municipal Court - 181
Department Director: Sarah Head

Description of purpose/functions of department:

This department is combined with the Finance Department, effective FY 2015-16 to increase efficiency.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 181 - Municipal Court				
			Personnel Services				
66,436	52,297	48,333	5111	Regular Wages	-	-	-
14,277	16,235	14,902	5112	Part-Time Wages	-	-	-
-	196	-	5121	Overtime	-	-	-
48	42	45	5211	OR Workers' Benefit	-	-	-
5,885	5,049	4,842	5212	Social Security	-	-	-
26,397	17,933	15,769	5213	Med & Dent Ins	-	-	-
11,867	9,436	9,575	5214	Retirement	-	-	-
278	241	195	5215	Long Term Disability Ins	-	-	-
1,049	816	572	5216	Unemployment Insurance	-	-	-
145	126	104	5217	Life Insurance	-	-	-
<u>126,382</u>	<u>102,370</u>	<u>94,337</u>	Total - Personnel Services		-	-	-
			Materials & Services				
1,994	1,949	-	5319	Office Supplies	-	-	-
-	146	65,000	5419	Other Professional Serv	-	-	-
109	115	-	5421	Telephone/Data	-	-	-
1,255	1,208	-	5422	Postage	-	-	-
8,934	6,300	-	5428	IS Support	-	-	-
5,551	6,797	-	5429	Other Communication Serv	-	-	-
3,684	4,727	-	5446	Software Licenses	-	-	-
6,479	6,466	-	5448	Internal Rent	-	-	-
95	95	-	5491	Dues & Subscriptions	-	-	-
1,317	1,226	-	5492	Registrations/Training	-	-	-
<u>29,417</u>	<u>29,031</u>	<u>65,000</u>	Total - Materials & Services		-	-	-
<u>155,799</u>	<u>131,401</u>	<u>159,337</u>	Department Total: 181 - Municipal Court		-	-	-



Police

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

34 Sworn Police Officers and 8 Civilian Support Staff

Description of FY 2014-15 accomplishments:

Administration

- Identified service gaps in Patrol/Support services
- Maximized resources provided at the neighborhood level
- Completed Oregon Accreditation Alliance (OAA) Re-Accreditation through onsite review by Oregon Accreditation Alliance Evaluators (3 Year Cycle)
- Negotiated to settlement a Collective Bargaining Agreement with Woodburn Police Association
- Officer Training Enhancements
- Developed/Implemented new "Hiring for Attitude" training program for sworn officers
- Completed annual all WPD policy reviews
- Chief served as President of the Oregon Association Chiefs of Police
- Chief served as METCOM User Board Chair

Support Division

- Completed several "Good Neighbor" Campaigns
- Conducted major criminal investigations including
 - Gang homicide on Bradley St.
 - Several attempted murder and major assault cases
 - Numerous major sexual assaults
- Facilitated two LEDS/CJIS Audits
- Gang Reduction Program
 - Conducted routine local gang enforcement
 - Tracked and responded to emerging gang issues
 - Provided training for officers/partner agencies/schools/parents
 - Operated GREAT program
- Traffic Safety Projects
 - I-5 Construction zone traffic safety projects
 - Truck inspections
 - Neighborhood safety
 - Targeted accident reduction details
 - Special enforcement details
 - Increased advanced training in traffic crash reconstruction
 - Participated in Marion County Crash Team

Patrol Division

- Information Based Policing (IBP)
 - Continue to integrate IBP into daily patrol/CIU operations
 - Implement “E-Briefing” project for Patrol
 - Adjust program as necessary
- Implemented Police Training Officer (PTO) Reno Training Model
- Drug Recognition Expert (DRE) completed training of WPD’s first ever DRE Officer
- Began Advanced Roadside Impaired Driver Education (ARIDE) training in response to increases in Marijuana impairment in the driving public
- New K9 “Bart” completed training and certification
- Tactical Services Unit maintained its training tempo and assisted in several high profile incidents
 - Silverton homicide and manhunt
 - Mt. Angel homicide/hostage/suicide case

Description of FY 2015-16 proposed focus/goals:

- Complete training of three (3) new officers in PTO Model
- Host several FBI Supervisor & Management Classes
- Train/deploy second School Resource Officer (SRO) to middle schools
- Increase “Shop with a Cop” program to include more kids
- Conduct Citizens Police Academies
- Increase citizen involvement in Policing Districts
 - Publicize and promote an “Annual Meeting” in each district to bolster support
 - Work with Neighborhood/Community to Support District Meetings
 - Conduct ongoing training and dialogue
 - Identify and support peer leadership
- Neighborhood Associations/watches/meetings
- Technology
 - Full deployment of body worn cameras
 - Improve crime analysis functions
 - Implement robust social media presence and policy
- Employee Development Program
 - Work with HR Department on evaluation improvements
 - Staff development
 - Evaluation system acceptance
 - CISM cohort for buddy officers
 - “Every officer a leader” Training
 - Working to meet expectations at all levels
 - “Service, Support & Justice for Crime Victims” training
- Emergency Management
 - Develop Strategic Plan for emergency management program
 - Encourage training for all City departments
 - Emergency Operations Center training/exercise
- Assist Legal Department with Police Related Ordinance Review and Proposals
 - Alarms
 - Chronic nuisance property
 - Ordinance 1900 violations
 - Abandoned/foreclosed property

- Gang Reduction Program
 - Conduct routine local gang enforcement
 - Track and respond to emerging gang issues
 - Provide training for officers/partner agencies/schools/parents
 - Operate G.R.E.A.T. program
- Traffic safety projects
 - I-5 Construction zone traffic safety projects
 - Truck inspections
 - Neighborhood safety
 - Targeted accident reduction details
 - Special enforcement details

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Police			
4,847,629	4,910,155	5,275,956	Personnel Services	5,616,670	5,616,670	5,616,670
1,324,989	1,367,757	1,373,379	Materials & Services	1,492,537	1,492,537	1,492,537
-	34,842	82,000	Capital Outlay	48,000	48,000	48,000
6,172,618	6,312,754	6,731,335	Police Total	7,157,207	7,157,207	7,157,207



Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 211 - Police							
Personnel Services							
1,230,512	2,922,003	3,170,019	5111	Regular Wages	3,370,580	3,370,580	3,370,580
223,539	-	-	5111.000	Reg Sal Admin (Closed)	-	-	-
1,266,752	-	-	5111.110	Reg Sal Field Services (Closed)	-	-	-
143,208	-	-	5111.120	Reg Sal Support (Closed)	-	-	-
-	22,364	4,651	5112	Part-Time Wages	17,918	17,918	17,918
236,646	195,006	224,640	5121	Overtime	224,360	224,360	224,360
1,123	1,154	1,547	5211	OR Workers' Benefit	1,565	1,565	1,565
232,820	238,967	251,939	5212	Social Security	273,790	273,790	273,790
741,534	756,324	823,630	5213	Med & Dent Ins	828,343	828,343	828,343
713,008	716,283	750,321	5214	Retirement	846,973	846,973	846,973
11,734	13,165	11,994	5215	Long Term Disability Ins	13,243	13,243	13,243
40,305	37,681	30,616	5216	Unemployment Insurance	32,541	32,541	32,541
6,448	7,208	6,599	5217	Life Insurance	7,357	7,357	7,357
4,847,629	4,910,155	5,275,956	Total - Personnel Services		5,616,670	5,616,670	5,616,670
Materials & Services							
1,125	628	-	5313	Paper (Use 5319 Office Supplies)	-	-	-
386	500	-	5314	Books	-	-	-
711	231	5,000	5315	Computer Supplies	5,000	5,000	5,000
4,803	2,846	7,575	5319	Office Supplies	7,575	7,575	7,575
91,167	92,075	90,000	5323	Fuel	90,000	90,000	90,000
12,935	22,596	25,000	5324	Clothing	25,000	25,000	25,000
-	3,990	4,000	5326	Safety/Medical	4,000	4,000	4,000
5,307	10,610	19,950	5329	Other Supplies	19,950	19,950	19,950
5,080	1,798	8,000	5337	Tires/Parts	5,000	5,000	5,000
22,767	15,133	21,500	5351	Ammunition	21,500	21,500	21,500
1,555	800	2,400	5352	Protective Clothing	2,400	2,400	2,400
810	266	-	5353	Photographic Supplies	-	-	-
3,612	4,216	-	5359	Other Police Supplies	-	-	-
2,203	-	-	5399	Other Supplies (Use 5329 Other Supplie	-	-	-
-	780	20,000	5400	Code Abatement	20,000	20,000	20,000
-	-	-	5409.140	Garage Services	1,000	1,000	1,000
2,401	-	-	5412	Legal	-	-	-
30,031	13,924	22,000	5415	Computer	35,000	35,000	35,000
2,025	489	-	5416	Medical (Use 5326 Safety/Medical)	-	-	-
1,623	1,179	4,000	5417	HR/Other Employee Expenses	4,000	4,000	4,000
2,085	36,612	9,500	5419	Other Professional Serv	20,000	20,000	20,000
-	5,000	7,500	5420	Investigation Expenses	7,500	7,500	7,500
25,418	30,478	25,000	5421	Telephone/Data	25,000	25,000	25,000
3,169	6,233	8,000	5422	Postage	8,000	8,000	8,000
-	243	1,000	5424	Advertising	1,000	1,000	1,000
10,106	6,431	13,000	5426	Contract Networks	13,000	13,000	13,000
201,112	204,150	213,568	5428	IS Support	225,052	225,052	225,052
332,897	352,812	363,397	5429	Other Communication Serv	384,950	384,950	384,950
4,475	1,607	-	5431	Lodging (Use Travel 5439)	-	-	-
1,798	2,821	3,500	5432	Meals	3,500	3,500	3,500
130	180	500	5433	Mileage	500	500	500
2,575	871	-	5434	Airfare (Use Travel 5439)	-	-	-
228	4,238	13,000	5439	Travel	13,000	13,000	13,000
2,170	2,279	2,500	5443	Office Equipment	2,500	2,500	2,500
118,845	127,606	129,600	5444	Vehicle Leases	140,100	140,100	140,100

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
154,279	145,517	-	5448	Internal Rent	-	-	-
-	-	2,633	5451	Natural Gas	3,450	3,450	3,450
765	824	900	5452	Water/Sewer	900	900	900
-	-	48,124	5453	Electricity	49,032	49,032	49,032
-	-	1,544	5454	Solid Waste Disposal	1,820	1,820	1,820
10,932	-	-	5461	Auto Insurance (Use 5465)	-	-	-
17,960	-	-	5463	Bldg/Personal Prop (Use 5465)	-	-	-
98,052	98,052	118,316	5464	Workers' Comp	166,178	166,178	166,178
64,256	93,148	74,359	5465	General Liability Insur	83,981	83,981	83,981
6,922	7,064	10,500	5471	Equipment Repair & Maint	10,500	10,500	10,500
-	-	24,013	5472	Buildings Repairs & Maint	23,649	23,649	23,649
46,390	41,394	47,000	5475	Vehicle Repair & Maint	42,000	42,000	42,000
4,392	7,814	7,500	5491	Dues & Subscriptions	7,500	7,500	7,500
15,181	11,500	15,000	5492	Registrations/Training	15,000	15,000	15,000
2,573	2,519	4,000	5493	Printing/Binding	4,000	4,000	4,000
9,741	6,306	-	5499	Other Services (Acct Closed)	-	-	-
1,324,990	1,367,757	1,373,379	Total - Materials & Services		1,492,537	1,492,537	1,492,537
Capital Outlay							
-	-	82,000	5642	Passenger Vehicles	48,000	48,000	48,000
-	34,842	-	5649	Other Equipment	-	-	-
-	34,842	82,000	Total - Capital Outlay		48,000	48,000	48,000
6,172,618	6,312,754	6,731,335	Department Total: 211 - Police		7,157,207	7,157,207	7,157,207

The **Capital Outlay** of \$48,000 represents the purchase of two Code Enforcement units to replace vehicles that have exceeded their useful lives. The repair costs for the existing vehicles have become excessive.



Library

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

Description of purpose/functions of department:

The Library offers materials and services to the residents of Woodburn and the surrounding rural areas. The Library features a collection of nearly 115,000 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 department, including number of personnel:

The Library is staffed by both full-time and part-time employees (9.5 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 Librarians, Library Assistants and Library Pages.

Description of FY 2014-15 accomplishments:

- Provided 2,260 service hours to the public, in which 138,607 users borrowed 157,163 items
- Developed and delivered 361 programs, which were attended by 4,909 patrons
- Selected and added 4,476 new books and audiovisual items to the library’s collections
- Renovated public meeting rooms in the Carnegie building, including new lighting, paint, carpet and window coverings

Description of FY 2015-16 proposed focus/goals:

- Increase library attendance by 5 percent through continued promotion of increased operating hours and library services
- Increase library circulation by 3 percent through targeted selection of high-demand materials
- Increase use of public meeting rooms by 10 percent through increased marketing and partnerships with other City agencies

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Library			
534,299	529,220	552,288	Personnel Services	562,198	562,198	562,198
341,622	351,707	274,385	Materials & Services	293,298	293,298	293,298
-	-	-	Capital Outlay	6,600	6,600	6,600
875,921	880,927	826,673	Library Total	862,096	862,096	862,096

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 311 - Library							
Personnel Services							
264,778	260,146	253,021	5111	Regular Wages	261,942	261,942	261,942
122,930	123,420	148,787	5112	Part-Time Wages	143,220	143,220	143,220
-	1,394	-	5121	Overtime	-	-	-
277	309	366	5211	OR Workers' Benefit	368	368	368
28,933	28,624	30,754	5212	Social Security	31,012	31,012	31,012
59,972	59,903	55,784	5213	Med & Dent Ins	60,283	60,283	60,283
50,612	49,029	58,555	5214	Retirement	60,096	60,096	60,096
1,154	1,194	917	5215	Long Term Disability Ins	1,065	1,065	1,065
5,040	4,574	3,621	5216	Unemployment Insurance	3,654	3,654	3,654
603	626	483	5217	Life Insurance	558	558	558
534,299	529,220	552,288	Total - Personnel Services		562,198	562,198	562,198
Materials & Services							
-	6,515	2,500	5319	Office Supplies	2,500	2,500	2,500
-	-	4,000	5340	Print Materials - Teen	4,000	4,000	4,000
-	-	32,485	5341	Print Materials - Adult	32,485	32,485	32,485
13,019	13,680	-	5341.001	Fiction	-	-	-
9,897	5,840	-	5341.002	Non Fiction	-	-	-
-	-	11,500	5342	Print Materials - Child	11,500	11,500	11,500
2,401	2,245	-	5342.001	Juvenile Fiction	-	-	-
2,647	3,157	-	5342.002	Juvenile Easy	-	-	-
3,114	2,426	-	5342.003	Juvenile Non Fiction	-	-	-
4,525	4,678	-	5342.005	Library Materials - Young Adult	-	-	-
6,149	10,535	-	5343	Foreign Language Material	-	-	-
7,456	6,679	-	5344	Large Print Materials	-	-	-
2,960	2,743	-	5344.003	Audiobooks	-	-	-
9,347	4,498	16,000	5345	Audiovisual Materials - Adult	16,000	16,000	16,000
324	791	1,625	5345.001	Audiovisual Materials - Child	1,625	1,625	1,625
-	587	625	5345.002	Audiovisual Materials - Teen	625	625	625
5,012	5,400	-	5347	Program Supplies	-	-	-
5,312	5,316	5,175	5347.001	Program Supplies - Summer Concerts	6,225	6,225	6,225
-	322	2,035	5347.002	Program Supplies - Adult	2,035	2,035	2,035
-	-	4,516	5347.003	Program Supplies - Child	4,516	4,516	4,516
-	-	6,000	5347.004	Program Supplies - Technical Services	6,000	6,000	6,000
5,352	4,746	-	5348	Periodicals	-	-	-
-	-	3,380	5349	Periodicals - Adult	3,380	3,380	3,380
-	-	2,150	5350	Periodicals - Child	2,150	2,150	2,150
9,808	3,093	-	5399	Other Supplies (Use 5329 Other Supplie	-	-	-
2,061	1,941	1,415	5419	Other Professional Serv	1,415	1,415	1,415
3,249	2,998	2,000	5421	Telephone/Data	2,000	2,000	2,000
216	217	230	5422	Postage	230	230	230
374	300	633	5424	Advertising	633	633	633
80,410	100,800	108,900	5428	IS Support	113,025	113,025	113,025
29	26	300	5432	Meals	300	300	300
229	153	200	5433	Mileage	200	200	200
-	1,101	1,500	5439	Travel	1,500	1,500	1,500
363	3,296	2,400	5443	Office Equipment	2,400	2,400	2,400

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
115,560	117,145	-	5448	Internal Rent	-	-	-
-	-	2,100	5451	Natural Gas	1,900	1,900	1,900
-	-	23,000	5453	Electricity	34,000	34,000	34,000
-	-	1,100	5454	Solid Waste Disposal	1,300	1,300	1,300
9,904	9,904	1,185	5464	Workers' Comp	1,591	1,591	1,591
12,482	12,482	12,451	5465	General Liability Insur	14,783	14,783	14,783
-	1,926	3,850	5471	Equipment Repair & Maint	3,850	3,850	3,850
684	10,255	12,520	5472	Buildings Repairs & Maint	12,520	12,520	12,520
26,904	3,478	6,090	5472.001	Fixture Repair	6,090	6,090	6,090
230	308	400	5491	Dues & Subscriptions	400	400	400
895	1,257	1,120	5492	Registrations/Training	1,120	1,120	1,120
711	868	1,000	5499.001	Reg Lib Sv	1,000	1,000	1,000
341,622	351,707	274,385	Total - Materials & Services		293,298	293,298	293,298
Capital Outlay							
-	-	-	5649	Other Equipment	6,600	6,600	6,600
-	-	-	Total - Capital Outlay		6,600	6,600	6,600
875,921	880,927	826,673	Department Total: 311 - Library		862,096	862,096	862,096

The **Capital Outlay** of \$6,600 represents the purchase of video encoders and software license to replace and update existing equipment.





Recreation

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

Description of purpose/functions of department:

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

Description of department, including 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 2014-15 accomplishments:

- Secured nearly \$12,000 in program sponsorship revenue
- Implemented new software system at the Woodburn Historical Museum to document and manage collections
- Added several new programs and events, including partnerships with Nike and the Portland Trailblazers, Recreational Outdoor Trips, Adult Co-Ed Soccer, Woodburn Farmer’s Market and Mother-Son Brunch
- Continued involvement and partnerships with Oregon Recreation & Parks Association, Woodburn School District, Oregon Festivals and Events Association, Woodburn After School Club and the Woodburn Boys & Girls Club
- Implemented new sports first aid procedures, including adding an AED for emergencies (sponsored by WHS student leadership group)

Description of FY 2015-16 proposed focus/goals:

- Analyze fee structure in each program area to ensure cost recovery goals are being met based on the Parks & Recreation master plan’s cost recovery methodology
- Evaluate sponsorship and advertising opportunities for the Out & About activities guide by fall 2015
- Secure the necessary resources to complete a collection management overhaul at the Woodburn Historical Museum and implement new policies and procedures
- Evaluate current programs and make program adjustments to meet community needs and demands
- Solicit and secure over \$15,000 in sponsorship revenue

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Recreation			
192,253	150,898	207,330	Personnel Services	195,358	195,358	195,358
178,522	152,337	198,432	Materials & Services	257,562	257,562	257,562
370,775	303,235	405,762	Recreation Total	452,920	452,920	452,920

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 421 - Recreation							
Personnel Services							
72,314	73,603	96,421	5111	Regular Wages	93,953	93,953	93,953
-	7,700	-	5112	Part-Time Wages	42,170	42,170	42,170
3,159	4,390	4,741	5112.010	Youth Sports	-	-	-
12,622	7,500	17,987	5112.020	Adult Sports Wages	-	-	-
13,939	13,619	20,350	5112.040	Summer Day Camp Wages	-	-	-
44,596	6,610	-	5112.050	After School Club Wages	-	-	-
-	427	1,814	5112.060	Arts & Culture Wages	-	-	-
410	29	908	5112.070	Active Adult Wages	-	-	-
-	547	-	5121	Overtime	-	-	-
174	90	136	5211	OR Workers' Benefit	144	144	144
11,493	8,239	10,893	5212	Social Security	10,423	10,423	10,423
17,892	14,479	31,493	5213	Med & Dent Ins	25,084	25,084	25,084
13,185	11,930	20,840	5214	Retirement	21,758	21,758	21,758
314	277	301	5215	Long Term Disability Ins	386	386	386
1,991	1,312	1,287	5216	Unemployment Insurance	1,232	1,232	1,232
164	146	159	5217	Life Insurance	208	208	208
192,253	150,898	207,330	Total - Personnel Services		195,358	195,358	195,358
Materials & Services							
-	394	-	5315	Computer Supplies	-	-	-
-	140	-	5329	Other Supplies	-	-	-
16,319	10,261	13,000	5329.100	Events	14,000	14,000	14,000
21,209	25,251	23,000	5329.200	Youth Sports	23,000	23,000	23,000
8,256	3,970	4,000	5329.300	Adult Sports	20,000	20,000	20,000
3,256	4,076	6,000	5329.400	Summer Day Camp	-	-	-
-	-	30,000	5329.405	Fiesta Services	75,000	75,000	75,000
906	72	-	5329.500	After School Club	-	-	-
23,924	14,787	21,242	5329.600	Rec Admin	10,000	10,000	10,000
1,194	259	2,000	5329.700	Arts & Culture	-	-	-
6,102	9,426	8,000	5329.800	Active Adult	6,000	6,000	6,000
1,356	716	2,500	5329.900	Museum	2,500	2,500	2,500
-	-	3,398	5409.140	Garage Services	7,398	7,398	7,398
-	1,150	-	5409.582	Garage Services	-	-	-
56,700	49,992	46,000	5419.101	Contract Svcs Teen Center	46,000	46,000	46,000
13,330	377	-	5419.404	PAL Grant	-	-	-
-	-	-	5424	Advertising	5,000	5,000	5,000
13,402	18,900	23,100	5428	IS Support	20,550	20,550	20,550
-	-	1,500	5451	Natural Gas	1,900	1,900	1,900
-	-	3,100	5453	Electricity	4,165	4,165	4,165
3,829	3,829	6,570	5464	Workers' Comp	8,755	8,755	8,755
8,739	8,739	3,772	5465	General Liability Insur	4,209	4,209	4,209
-	-	1,250	5472	Buildings Repairs & Maint	1,785	1,785	1,785
-	-	-	5475	Vehicle Repair & Maint	3,000	3,000	3,000
-	-	-	5492	Registrations/Training	4,300	4,300	4,300
178,522	152,337	198,432	Total - Materials & Services		257,562	257,562	257,562
370,775	303,235	405,762	Department Total: 421 - Recreation		452,920	452,920	452,920

Aquatics

Fund/Fund Number: General - 001
Department/Department Number: Aquatics - 431
Department Director: Jim Row

Description of purpose/functions of department:

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

Description of department, including number of personnel:

One full-time position leads staff of 25-50 part-time employees

Description of FY 2014-15 accomplishments:

- Remodeled fitness room flooring
- Painted exterior and interior of building
- Met 50 percent cost recovery for FY 2013-2014; currently at 50 percent for 2014-2015 (as of Feb 1st)
- Participation in 4th Grade lessons program with Kiwanis sponsorship
- \$6,000 in sales on Black Friday
- Unique active membership, membership pass use, daily admission pass are all up so far for FY 2014-2015 compared to FY 2013-2014

Description of FY 2015-16 proposed focus/goals:

- Focus on program growth in all areas including swim lessons, group fitness and events through continued program improvements and marketing efforts
- Begin daily summer fun activities for kids
- Get exterior building signage
- Maintain fiscal responsibility by meeting 50 percent cost recovery
- Continue to maintain high standard of lifeguard accountability through monthly in-service trainings, fitness tests and written tests
- Focus on online marketing and social media to continue to grow base of pool users

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Aquatics			
264,422	280,889	313,299	Personnel Services	291,916	291,916	291,916
243,532	227,679	221,359	Materials & Services	242,348	242,348	242,348
507,954	508,568	534,658	Aquatics Total	534,264	534,264	534,264

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 431 - Aquatics							
Personnel Services							
45,812	40,056	56,431	5111	Regular Wages	41,931	41,931	41,931
-	72	-	5112	Part-Time Wages	-	-	-
34,169	23,488	27,466	5112.011	Instruction Wages	27,502	27,502	27,502
116,118	89,382	92,698	5112.012	Lifeguarding Wages	95,492	95,492	95,492
8,617	22,308	19,837	5112.014	Administration Wages	22,757	22,757	22,757
4,070	6,891	10,885	5112.015	Pool Operator (& Custodial) Wages	11,079	11,079	11,079
4,002	12,932	11,754	5112.016	Water Fitness Instructor Wages	12,644	12,644	12,644
-	30,346	32,953	5112.017	Head Lifeguard Wages	33,496	33,496	33,496
-	30	-	5121	Overtime	-	-	-
309	341	377	5211	OR Workers' Benefit	388	388	388
16,153	17,447	19,288	5212	Social Security	18,741	18,741	18,741
17,224	17,612	18,618	5213	Med & Dent Ins	7,821	7,821	7,821
14,878	16,909	20,375	5214	Retirement	17,581	17,581	17,581
200	220	224	5215	Long Term Disability Ins	181	181	181
2,765	2,739	2,273	5216	Unemployment Insurance	2,207	2,207	2,207
107	117	120	5217	Life Insurance	96	96	96
264,422	280,889	313,299	Total - Personnel Services		291,916	291,916	291,916
Materials & Services							
126	495	-	5319	Office Supplies	500	500	500
496	481	500	5326	Safety/Medical	500	500	500
11,570	11,557	12,500	5327	Chemicals	13,000	13,000	13,000
9,850	13,865	14,500	5329	Other Supplies	15,000	15,000	15,000
-	7,193	6,000	5390	Merchandise	6,000	6,000	6,000
16,666	9,221	11,500	5391	Inventory	11,500	11,500	11,500
8,912	665	-	5399	Other Supplies (Use 5329 Other Supplie	-	-	-
24,144	26,032	20,000	5419	Other Professional Serv	22,000	22,000	22,000
650	778	700	5421	Telephone/Data	700	700	700
-	93	-	5422	Postage	-	-	-
11,873	5,608	5,000	5424	Advertising	5,000	5,000	5,000
6,435	6,046	-	5427	Training (Use 5492)	-	-	-
4,467	6,300	6,600	5428	IS Support	6,850	6,850	6,850
-	-	500	5433	Mileage	500	500	500
-	-	500	5439	Travel	500	500	500
42,882	54,828	42,000	5451	Natural Gas	47,000	47,000	47,000
52,988	50,649	53,000	5453	Electricity	58,000	58,000	58,000
1,128	1,135	1,200	5454	Solid Waste Disposal	1,200	1,200	1,200
3,001	3,001	8,544	5464	Workers' Comp	9,533	9,533	9,533
7,394	7,394	6,615	5465	General Liability Insur	7,865	7,865	7,865
40,309	21,023	25,000	5471	Equipment Repair & Maint	30,000	30,000	30,000
641	133	700	5491	Dues & Subscriptions	700	700	700
-	1,180	6,000	5492	Registrations/Training	6,000	6,000	6,000
243,532	227,679	221,359	Total - Materials & Services		242,348	242,348	242,348
507,954	508,568	534,658	Department Total: 431 - Aquatics		534,264	534,264	534,264

Retired and Senior Volunteer Program (RSVP)

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

The department will be supported by the Community Outreach Coordinator for .5 FTE in FY 2015-16.

Description of FY 2014-15 accomplishments:

- Successfully managed the federal grant in compliance with federal finance guidelines and local City of Woodburn financial guidelines
- Utilized grant funds in the manner designed in grant award
- Completed and adequately addressed all identified compliance monitoring findings by the State CNCS
- Successfully submitted and received quarterly grant reimbursements, which supports 70 percent of the RSVP program's costs
- Conducted an annual placement site visit and assured that safety compliance checks were performed and completed at each volunteer placement site
- Sought additional financial support through match-in-kind for the volunteer recognition event in December 2014
- As a special initiative through CNCS, successfully recruited four new municipalities within Marion County to participate in the Mayor's Day of Recognition for Nation Service of RSVP Volunteers through public proclamations and national pledge
- Successfully submitted Year 3 Grant Application for FY 2015-2016 award
- Recruited and signed three new site locations; United Way of Mid-Willamette Valley, Right at Home Care Facility and SMART Program at Washington Elementary
- Increase in volunteer recruitment by 5 percent from previous FY
- Met with advisory committee on a quarterly basis to receive feedback on improvements, application submittals and budgeting items

Description of FY 2015-16 proposed focus/goals:

- Continue to manage the federal grant in compliance with federal finance guidelines and local City of Woodburn financial guidelines
- Submit and receive quarterly grant reimbursements through the federal Payment Management System
- As a special initiative through CNCS, recruit two new municipalities within Marion County to participate in the Mayor's Day of Recognition for Nation Service of RSVP Volunteers through public proclamations and national registration
- As a Special Initiative through CNCS, recruit Marion County to participate in the County Day of Recognition for Nation Service of RSVP Volunteers through a public proclamation and national registration
- Recognize our RSVP volunteers through the Annual Volunteer Recognition Social, which will be hosted by an approved RSVP placement site

- Increase volunteer recruitment by 5 percent to meet our target with performance measures outlined in CNCS Progress Report expectations
- Recruit and sign two new site placements to increase volunteer opportunities in the performance measures outlined, specifically in education
- Provide 10-12 presentations to civic groups and other organizations that are aligned with the RSVP program's focus areas
- Coordinate the annual Volunteer Appreciation event for RSVP volunteers and site supervisors in December 2015
- Participate in outreach opportunities within the program's focus areas by attending 10-15 events within Marion County
- Conduct an annual placement site visit and assure that safety compliance checks have been performed and completed at each volunteer placement site
- Continue to meet the Advisory Committee on a quarterly basis

Department Summary

FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget	Account Description	Proposed	Approved	Adopted
			RSVP			
-	54,558	60,483	Personnel Services	60,371	60,371	60,371
-	9,639	13,382	Materials & Services	13,639	13,639	13,639
-	64,197	73,865	RSVP Total	74,010	74,010	74,010

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 481 - RSVP							
Personnel Services							
-	35,636	39,111	5111	Regular Wages	38,287	38,287	38,287
-	16	22	5211	OR Workers' Benefit	22	22	22
-	2,717	2,994	5212	Social Security	2,931	2,931	2,931
-	8,090	9,089	5213	Med & Dent Ins	10,044	10,044	10,044
-	7,439	8,668	5214	Retirement	8,489	8,489	8,489
-	155	161	5215	Long Term Disability Ins	166	166	166
-	423	353	5216	Unemployment Insurance	345	345	345
-	81	85	5217	Life Insurance	87	87	87
-	54,558	60,483	Total - Personnel Services		60,371	60,371	60,371
Materials & Services							
-	134	2,000	5319	Office Supplies	1,700	1,700	1,700
-	-	1,000	5329	Other Supplies	1,000	1,000	1,000
-	233	450	5421	Telephone/Data	450	450	450
-	89	500	5422	Postage	800	800	800
-	3,150	3,300	5428	IS Support	3,425	3,425	3,425
-	621	1,600	5433	Mileage	1,600	1,600	1,600
-	1,451	1,900	5439	Travel	1,900	1,900	1,900
-	559	73	5464	Workers' Comp	122	122	122
-	736	377	5465	General Liability Insur	460	460	460
-	642	643	5469	Other Insurance Costs	643	643	643
-	325	250	5492	Registrations/Training	250	250	250
-	1,698	1,289	5493	Printing/Binding	1,289	1,289	1,289
-	9,639	13,382	Total - Materials & Services		13,639	13,639	13,639
-	64,197	73,865	Department Total: 481 - RSVP		74,010	74,010	74,010



Community Services Administration

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

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

Description of FY 2014-15 accomplishments:

- Completed the Legion Park Renovation Project
- Assumed responsibility of coordinating the Fiesta Mexicana from the Chamber of Commerce
- Completed an update to the Legion Park Master Plan
- Successfully integrated Parks and Facilities Maintenance into the department

Description of FY 2015-16 proposed focus/goals:

- Successfully plan and operate the Fiesta Mexicana with a significant amount of community support and involvement
- Update the Parks SDC methodology
- Explore funding opportunities for the final phase(s) of redevelopment at Legion Park

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Community Services Administration			
223,558	194,037	259,177	Personnel Services	233,845	233,845	233,845
85,726	94,580	76,837	Materials & Services	77,987	77,987	77,987
-	9,940	-	Capital Outlay	-	-	-
309,284	298,557	336,014	Community Services Admin Total	311,832	311,832	311,832

Please note the Personnel Services classification is low for this department because the FTE costs are allocated among various departments and funds. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 499 - Community Services Admin							
Personnel Services							
151,558	129,322	170,695	5111	Regular Wages	156,748	156,748	156,748
-	50	-	5121	Overtime	-	-	-
55	46	85	5211	OR Workers' Benefit	70	70	70
11,584	9,979	13,062	5212	Social Security	11,993	11,993	11,993
26,932	23,206	35,136	5213	Med & Dent Ins	26,465	26,465	26,465
30,461	29,002	37,933	5214	Retirement	36,203	36,203	36,203
654	588	477	5215	Long Term Disability Ins	625	625	625
1,970	1,538	1,539	5216	Unemployment Insurance	1,412	1,412	1,412
344	307	250	5217	Life Insurance	329	329	329
223,558	194,037	259,177	Total - Personnel Services		233,845	233,845	233,845
Materials & Services							
485	-	-	5313	Paper (Use 5319 Office Supplies)	-	-	-
-	364	-	5315	Computer Supplies	-	-	-
802	212	2,000	5319	Office Supplies	1,500	1,500	1,500
-	135	1,850	5329	Other Supplies	850	850	850
-	-	8,000	5411	Engineering & Architect	7,800	7,800	7,800
-	-	300	5417	HR/Other Employee Expenses	300	300	300
7,769	9,274	12,866	5419	Other Professional Serv	12,866	12,866	12,866
1,843	1,298	1,300	5421	Telephone/Data	2,000	2,000	2,000
5,105	5,552	6,500	5422	Postage	7,000	7,000	7,000
9,934	12,600	13,200	5428	IS Support	13,700	13,700	13,700
254	106	-	5431	Lodging (Use Travel 5439)	-	-	-
25	119	200	5432	Meals	200	200	200
810	235	500	5433	Mileage	500	500	500
-	-	600	5439	Travel	600	600	600
3,326	1,632	2,000	5443	Office Equipment	3,500	3,500	3,500
30,851	34,566	-	5448	Internal Rent	-	-	-
3,280	3,280	409	5464	Workers' Comp	592	592	592
2,321	2,321	2,112	5465	General Liability Insur	2,579	2,579	2,579
600	910	1,500	5491	Dues & Subscriptions	500	500	500
795	395	1,000	5492	Registrations/Training	1,000	1,000	1,000
17,527	21,581	22,500	5493	Printing/Binding	22,500	22,500	22,500
85,726	94,580	76,837	Total - Materials & Services		77,987	77,987	77,987
Capital Outlay							
-	9,940	-	5649	Other Equipment	-	-	-
-	9,940	-	Total - Capital Outlay		-	-	-
309,284	298,557	336,014	Department Total: 499 - Community Services Admin		311,832	311,832	311,832

Planning

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

Description of purpose/functions of department:

This program administers the Woodburn Comprehensive Plan, which establishes the community’s land use policies and the Woodburn Development Ordinance (WDO), which establishes standards for development including subdivision, sign, and site development requirements. Both the Comprehensive Plan and the WDO conform to State of Oregon statutes.

Description of department, including number of personnel:

The division consists of 2.70 FTE, which includes the Community Development Director, Associate Planner and Administrative Assistant (.70 FTE).

Description of FY 2014-15 accomplishments:

- Updated the City’s webpage to include community-specific resources for doing business in the City, including information on both the community demographic and the Woodburn-Gervais Enterprise Zone
- Worked with the Downtown Unidos and the Woodburn Downtown Association toward merging the two groups to better serve the downtown and support the Oregon Main Street Program
- Continued to support downtown business and property owners through the development of a downtown-specific brand and increased marketing efforts, including adopting a downtown logo, promotional videos and developing a Facebook page promoting the downtown
- Assisted two property owners in successfully applying for Oregon Historic Resource grants
- Developed online information to promote the Public Art Mural Program and reached out to community groups regarding the program. Two murals were completed and accepted by the City
- Worked with individual property owners with their redevelopment plans at the I-5 Interchange, including Kentucky Fried Chicken, Columbia Bank, Chevron and the development of new retail center on Arney Road

Description of FY 2015-16 proposed focus/goals:

- Update the (WDO) to correct omissions and clarify ordinance intent
- Continue to work with individual property owners on their redevelopment plans at the I-5 Interchange and throughout the City. Assemble information for key properties to facilitate development opportunities
- Provide training to the Planning Commission on land use and procedural requirements
- Continue to promote the Public Art Mural Program by updating online and printed materials and reaching out to community groups, originations and the Woodburn School District

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Planning			
296,675	296,178	282,800	Personnel Services	327,884	327,884	327,884
50,538	46,001	50,875	Materials & Services	47,169	47,169	47,169
<u>347,213</u>	<u>342,179</u>	<u>333,675</u>	Planning Total	<u>375,053</u>	<u>375,053</u>	<u>375,053</u>

Please note that the Personnel Services total reflected in this department only includes that portion of the cost associated with the General Fund. Please see Personnel Allocation table on page 194 for clarification.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 511 - Planning							
Personnel Services							
202,293	202,663	191,820	5111	Regular Wages	217,592	217,592	217,592
-	242	-	5121	Overtime	-	-	-
77	81	93	5211	OR Workers' Benefit	100	100	100
15,205	15,271	14,679	5212	Social Security	16,650	16,650	16,650
37,937	35,466	33,032	5213	Med & Dent Ins	41,086	41,086	41,086
37,222	38,602	40,236	5214	Retirement	49,104	49,104	49,104
861	946	794	5215	Long Term Disability Ins	914	914	914
2,629	2,411	1,729	5216	Unemployment Insurance	1,960	1,960	1,960
451	496	417	5217	Life Insurance	478	478	478
296,675	296,178	282,800	Total - Personnel Services		327,884	327,884	327,884
Materials & Services							
-	-	-	5315	Computer Supplies	1,200	1,200	1,200
4,649	2,354	4,400	5319	Office Supplies	4,400	4,400	4,400
365	325	500	5323	Fuel	500	500	500
-	-	100	5326	Safety/Medical	-	-	-
-	-	-	5409.140	Garage Services	500	500	500
5,384	216	11,500	5419	Other Professional Serv	4,000	4,000	4,000
842	723	1,000	5421	Telephone/Data	1,000	1,000	1,000
2,413	689	3,000	5422	Postage	3,000	3,000	3,000
251	229	1,000	5424	Advertising	1,000	1,000	1,000
66	426	900	5425	Publication of Legal Note	900	900	900
13,168	15,750	16,500	5428	IS Support	17,125	17,125	17,125
-	-	250	5429	Other Communication Serv	250	250	250
41	-	100	5433	Mileage	100	100	100
9	-	150	5439	Travel	150	150	150
14,624	14,009	-	5448	Internal Rent	-	-	-
234	-	-	5461	Auto Insurance (Use 5465)	-	-	-
3,589	3,589	1,737	5464	Workers' Comp	2,364	2,364	2,364
3,779	4,013	4,638	5465	General Liability Insur	5,580	5,580	5,580
-	1,851	300	5475	Vehicle Repair & Maint	300	300	300
1,125	1,729	4,500	5492	Registrations/Training	4,500	4,500	4,500
-	-	300	5493	Printing/Binding	300	300	300
-	99	-	5499	Other Services (Acct Closed)	-	-	-
50,538	46,002	50,875	Total - Materials & Services		47,169	47,169	47,169
347,213	342,179	333,675	Department Total: 511 - Planning		375,053	375,053	375,053

Parks Maintenance

Fund/Fund Number: General - 001
Department/Department Number: Parks Maintenance - 631
Department Director: Jim Row

Description of purpose/functions of department:

The Parks Maintenance staff has been merged with the Building Maintenance staff under the Parks and Facilities Maintenance department 711. This department was closed at the end of FY 2013-14.

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Parks Maintenance			
262,952	224,760	-	Personnel Services	-	-	-
193,944	237,951	-	Materials & Services	-	-	-
456,896	462,711	-	Parks Maintenance Total	-	-	-

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 631 - Maintenance							
Personnel Services							
178,912	145,256	-	5111	Regular Wages	-	-	-
-	11,844	-	5112	Part-Time Wages	-	-	-
1,168	1,964	-	5121	Overtime	-	-	-
113	135	-	5211	OR Workers' Benefit	-	-	-
13,304	11,770	-	5212	Social Security	-	-	-
35,120	27,737	-	5213	Med & Dent Ins	-	-	-
30,801	23,145	-	5214	Retirement	-	-	-
783	666	-	5215	Long Term Disability Ins	-	-	-
2,341	1,892	-	5216	Unemployment Insurance	-	-	-
409	351	-	5217	Life Insurance	-	-	-
262,952	224,760	-	Total - Personnel Services		-	-	-
Materials & Services							
1,426	286	-	5321	Cleaning Supplies	-	-	-
11,044	11,084	-	5323	Fuel	-	-	-
716	469	-	5324	Clothing	-	-	-
366	1,118	-	5325	Ag Supplies	-	-	-
216	506	-	5326	Safety/Medical	-	-	-
832	3,027	-	5329	Other Supplies	-	-	-
1,956	2,119	-	5331	Construction Materials	-	-	-
423	417	-	5334	Plumbing Supplies	-	-	-
439	761	-	5338	Tools	-	-	-
789	609	-	5339	Other Maintenance Supplies	-	-	-
1,467	1,519	-	5352	Protective Clothing	-	-	-
2,800	1,458	-	5363	Signs	-	-	-
5,572	4,777	-	5381	Turf	-	-	-
4,999	6,370	-	5385	Fertilizer	-	-	-
1,556	3,050	-	5389	Other Parks Supplies	-	-	-
-	41,242	-	5409.582	Garage Services	-	-	-
78,123	69,419	-	5419	Other Professional Serv	-	-	-
1,807	2,609	-	5421	Telephone/Data	-	-	-
1,827	554	-	5427	Training (Use 5492)	-	-	-
8,934	12,600	-	5428	IS Support	-	-	-
403	753	-	5445	Work Equipment	-	-	-
2,125	2,350	-	5446	Software Licenses	-	-	-
999	1,861	-	5451	Natural Gas	-	-	-
16,527	17,039	-	5453	Electricity	-	-	-
12,752	12,196	-	5454	Solid Waste Disposal	-	-	-
7,032	7,032	-	5464	Workers' Comp	-	-	-
11,741	11,741	-	5465	General Liability Insur	-	-	-
9,548	9,497	-	5471	Equipment Repair & Maint	-	-	-
389	464	-	5472	Buildings Repairs & Maint	-	-	-
5,198	6,539	-	5475	Vehicle Repair & Maint	-	-	-
1,477	4,210	-	5478	Playground Repair & Maint	-	-	-
58	113	-	5492	Registrations/Training	-	-	-
403	163	-	5499	Other Services (Acct Closed)	-	-	-
193,944	237,951	-	Total - Materials & Services		-	-	-
456,896	462,711	-	Department Total: 631 - Maintenance		-	-	-

Engineering

Fund/Fund Number: General - 001
Department/Department Number: Engineering - 651
Department Director: Randy Scott

Description of purpose/functions of department:

The Engineering Department provides comprehensive engineering and contract administration services for capital improvement projects, operations and maintenance projects. Engineering Department staff maintains database, survey and mapping information; reviews development projects for compliance with Public Works requirements; coordinates the activities of utility companies in the City right-of-way, and inspects public and private construction of streets, storm drainage systems, water lines and sewer lines. This department provides support to operations and maintenance in Facilities and Parks, Drinking Water, Street, Storm Water Conveyance and Wastewater; both collections and treatment. The Engineering Department is also responsible for administering public contracts related to Capital Improvement Projects, Urban Renewal Agency and Operational Maintenance activities. The department also provides support for development, plan and permit review for all land use applications and building permit applications and administration of the contract for monthly street sweeping services.

Description of department, including number of personnel:

The Engineering Division currently has 7 FTE

Description of FY 2014-15 accomplishments:

- Provided operational and maintenance support to, Parks, Facilities, Drinking Water, Storm Water Conveyance and Wastewater, both Collections and Treatment
- Provided support and liaison responsibilities for I-5 Interchange Project
- Provided support to the Urban Renewal Agency for both the fire station remodel, Association Building and First Street
- Provided support and contract administration to Parks for the Legion Park project
- Provided support in securing existing and future water rights for the Drinking Water System
- Enhanced the GIS and Mapping program available to all City departments

Description of FY 2015-16 proposed focus/goals:

- Provide support as needed to all City departments and agencies with review, design and administration of capital, operations and maintenance projects
- Continue to move forward the GIS and mapping program
- Work with the Oregon State Water Resources Department to securing existing and future water rights for Drinking Water
- Provide design and contract administration support to Wastewater Treatment with the Poplar Harvest and Replant Project

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Engineering			
-	-	571,707	Personnel Services	614,284	614,284	614,284
-	-	176,081	Materials & Services	158,936	158,936	158,936
-	-	747,788	Engineering Total	773,220	773,220	773,220

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 651 - Engineering							
Personnel Services							
-	-	376,630	5111	Regular Wages	395,701	395,701	395,701
-	-	185	5211	OR Workers' Benefit	189	189	189
-	-	28,820	5212	Social Security	30,282	30,282	30,282
-	-	80,029	5213	Med & Dent Ins	85,008	85,008	85,008
-	-	80,303	5214	Retirement	97,008	97,008	97,008
-	-	1,539	5215	Long Term Disability Ins	1,662	1,662	1,662
-	-	3,394	5216	Unemployment Insurance	3,565	3,565	3,565
-	-	807	5217	Life Insurance	869	869	869
-	-	571,707	Total - Personnel Services		614,284	614,284	614,284
Materials & Services							
-	-	1,000	5315	Computer Supplies	800	800	800
-	-	4,000	5319	Office Supplies	4,000	4,000	4,000
-	-	2,000	5323	Fuel	2,000	2,000	2,000
-	-	1,000	5324	Clothing	1,000	1,000	1,000
-	-	1,000	5326	Safety/Medical	1,000	1,000	1,000
-	-	5,500	5329	Other Supplies	5,000	5,000	5,000
-	-	8,496	5409.140	Garage Services	7,578	7,578	7,578
-	-	23,000	5411	Engineering & Architect	8,000	8,000	8,000
-	-	500	5417	HR/Other Employee Expenses	500	500	500
-	-	14,000	5419	Other Professional Serv	15,000	15,000	15,000
-	-	4,500	5421	Telephone/Data	5,800	5,800	5,800
-	-	1,000	5422	Postage	1,000	1,000	1,000
-	-	750	5424	Advertising	700	700	700
-	-	53,800	5428	IS Support	44,525	44,525	44,525
-	-	250	5433	Mileage	-	-	-
-	-	600	5439	Travel	900	900	900
-	-	5,200	5446	Software Licenses	7,000	7,000	7,000
-	-	2,100	5451	Natural Gas	2,100	2,100	2,100
-	-	6,000	5453	Electricity	6,000	6,000	6,000
-	-	773	5454	Solid Waste Disposal	-	-	-
-	-	10,395	5464	Workers' Comp	12,516	12,516	12,516
-	-	11,237	5465	General Liability Insur	13,217	13,217	13,217
-	-	500	5471	Equipment Repair & Maint	-	-	-
-	-	1,780	5472	Buildings Repairs & Maint	2,000	2,000	2,000
-	-	1,500	5475	Vehicle Repair & Maint	3,100	3,100	3,100
-	-	12,000	5492	Registrations/Training	12,000	12,000	12,000
-	-	1,500	5493	Printing/Binding	1,500	1,500	1,500
-	-	700	5496	Filing/Recording	700	700	700
-	-	1,000	5498	Permits/Fees	1,000	1,000	1,000
-	-	176,081	Total - Materials & Services		158,936	158,936	158,936
-	-	747,788	Department Total: 651 - Engineering		773,220	773,220	773,220

Parks and Facilities Maintenance

Fund/Fund Number: General - 001
Department/Department Number: Parks and Facilities Maintenance - 711
Department Director: Jim Row

Description of purpose/functions of department:

Parks and Facilities Maintenance Department is responsible for maintaining parks, grounds, buildings and providing custodial services for City facilities. The Parks and Facilities Maintenance Supervisor reports to the Assistant City Administrator. Direct support services are provided by City staff for custodial services only. Other facilities support services are provided by commercial contracts, which are initiated by Facilities Maintenance staff. Commercially contracted facilities maintenance services include heating, ventilation, and air conditioning (HVAC); electrician services for both maintenance and improvements; fire protection equipment; elevator; locksmith; roofing; and painting.

Description of department, including number of personnel:

This section consists of a supervisor and six parks and facilities maintenance workers. In addition, two seasonal workers provide support during the eight busiest months of the year.

Description of FY 2014-15 accomplishments:

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

- Facilitated athletic field maintenance service contracts
- Maintained 16 parks and 10 grounds consisting of 3 million square feet
- Utilized central controller for irrigation systems in parks and grounds
- Provided support to numerous special events
- Provided prompt and comprehensive graffiti/vandalism response to City parks and buildings
- Oversaw contract work related to parks and grounds
- Provided support activities for recreation programs
- Participated in Certified Playground Safety Program (CPSC)
- Supported park facility rentals
- Utilized Succeed Health & Safety services to provide and track employee safety training
- Improved communication with customers and staff
- Facilitated building maintenance service contracts
- Consolidate ordering, tracking, and inventory procedures
- Adopted and reinforced team cleaning practices (custodial)
- Continued to develop building safety program

Description of FY 2015-16 proposed focus/goals:

Continue to provide high quality service within budgetary limitations. Closely monitor public and employee safety and hygiene to insure basic public facilities requirements are provided. Provide eight-month seven-day service to our customers in the Parks.

- Continue to adapt and respond to changing needs in the service maintenance area
- Cross-train staff to allow for shifting emphasis in maintenance area
- Participate in City-sponsored/supported functions, i.e. Public Works Week and Woodburn Proud Cleanup
- Provide continued support to special events
- Facilitate building maintenance service contracts
- Reinforce established team cleaning practices (custodial)

- Reduce graffiti & vandalism in parks through the use of a deterrent-oriented camera system
- Facilitate athletic field maintenance service contracts
- Support park facility rentals
- Utilize available resources to efficiently provide a positive impact to the public
- Manage inventory of equipment, supplies and personnel to its fullest extent
- Continue working and developing a partnership with facility managers

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
-	-	396,944	Parks & Facilities Maintenance			
-	-	407,718	Personnel Services	436,180	436,180	436,180
-	-	81,000	Materials & Services	457,092	457,092	457,092
-	-	885,662	Capital Outlay	-	-	-
-	-		Parks & Facil Maintenance Total	893,272	893,272	893,272

Facilities Maintenance was formerly a department in the Public Works Services Fund. Parks Maintenance was formerly a department in the General Fund. Two separate departments were merged into this new General Fund department, Parks and Facilities Maintenance, for FY 2014-15.

Internal Rent, which is a line item in **Materials & Services**, was carefully reviewed as part of the structure for this new department in FY 2014-15. Internal Rent charges are intended to cover janitorial services and basic building maintenance only. As part of this improved model, utilities were broken out separately from internal rent this year in an effort to more accurately capture actual costs for various locations and decrease the amount of allocations involved facilities. In addition to the separation of utilities, building repair and maintenance costs beyond the scope of typical janitorial were budgeted in the main department for a fund, not included as a part of Internal Rent. If departments request any type of remodeling or upgrades to fixtures the funding must come from the requesting department, these expenses are no longer included in Internal Rent.

In addition to the change in calculation method there was impact on recording Internal Rent of moving the Maintenance department from Fund 582 to this General Fund department. As a result, all Internal Rent charges in General Fund departments are consolidated to the Parks and Facilities Department. While individual department budgets are affected, the overall impact the General Fund is negligible.



Department Detail

FY 2012-13	FY 2013-14	FY 2014-15	Account Description		FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget			Proposed	Approved	Adopted
Department: 711 - Maintenance							
Personnel Services							
-	-	239,949	5111	Regular Wages	247,347	247,347	247,347
-	-	29,158	5112	Part-Time Wages	29,421	29,421	29,421
-	-	307	5211	OR Workers' Benefit	307	307	307
-	-	20,597	5212	Social Security	21,182	21,182	21,182
-	-	59,773	5213	Med & Dent Ins	82,161	82,161	82,161
-	-	43,530	5214	Retirement	51,669	51,669	51,669
-	-	784	5215	Long Term Disability Ins	1,045	1,045	1,045
-	-	2,429	5216	Unemployment Insurance	2,495	2,495	2,495
-	-	417	5217	Life Insurance	553	553	553
-	-	396,944	Total - Personnel Services		436,180	436,180	436,180
Materials & Services							
-	-	2,000	5319	Office Supplies	2,000	2,000	2,000
-	-	20,000	5321	Cleaning Supplies	20,000	20,000	20,000
-	-	14,000	5323	Fuel	14,000	14,000	14,000
-	-	9,000	5325	Ag Supplies	9,000	9,000	9,000
-	-	3,600	5326	Safety/Medical	3,600	3,600	3,600
-	-	8,000	5329	Other Supplies	8,000	8,000	8,000
-	-	3,000	5331	Construction Materials	3,000	3,000	3,000
-	-	2,000	5338	Tools	2,000	2,000	2,000
-	-	5,000	5352	Protective Clothing	5,000	5,000	5,000
-	-	-	5363	Signs	30,000	30,000	30,000
-	-	6,000	5385	Fertilizer	6,000	6,000	6,000
-	-	47,847	5409.140	Garage Services	46,424	46,424	46,424
-	-	47,000	5419	Other Professional Serv	37,000	37,000	37,000
-	-	5,000	5421	Telephone/Data	5,000	5,000	5,000
-	-	3,300	5428	IS Support	10,275	10,275	10,275
-	-	6,000	5445	Work Equipment	6,000	6,000	6,000
-	-	3,000	5446	Software Licenses	3,000	3,000	3,000
-	-	9,773	5451	Natural Gas	9,583	9,583	9,583
-	-	45,304	5453	Electricity	45,304	45,304	45,304
-	-	13,604	5454	Solid Waste Disposal	13,604	13,604	13,604
-	-	10,912	5464	Workers' Comp	11,923	11,923	11,923
-	-	13,878	5465	General Liability Insur	14,379	14,379	14,379
-	-	21,000	5471	Equipment Repair & Maint	21,000	21,000	21,000
-	-	93,000	5472	Buildings Repairs & Maint	93,000	93,000	93,000
-	-	5,000	5475	Vehicle Repair & Maint	5,000	5,000	5,000
-	-	3,000	5478	Playground Repair & Maint	3,000	3,000	3,000
-	-	-	5484	Urban Forestry Program	22,500	22,500	22,500
-	-	6,000	5492	Registrations/Training	6,000	6,000	6,000
-	-	1,500	5498	Permits/Fees	1,500	1,500	1,500
-	-	407,718	Total - Materials & Services		457,092	457,092	457,092
Capital Outlay							
-	-	81,000	5649	Other Equipment	-	-	-
-	-	81,000	Total - Capital Outlay		-	-	-
-	-	885,662	Department Total: 711 - Maintenance		893,272	893,272	893,272



Non-Departmental

Fund/Fund Number: General - 001
Department/Department Number: Non-Departmental - 199
Department Director: Sarah Head

Description of purpose/functions of department:

This provides for City General Fund expenses which cannot be charged to any specific department. 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.

Department Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Non-Departmental			
25,749	-	-	Personnel Services	-	-	-
234,232	182,535	259,610	Materials & Services	265,560	265,560	265,560
-	21,586	-	Capital Outlay	6,875	6,875	6,875
287,884	590,774	916,543	Transfers Out	402,241	402,241	402,241
547,865	794,895	1,176,153	Non-Departmental Total	674,676	674,676	674,676

The **Capital Outlay** of \$6,875 represents the purchase of camera recorder server software for City Hall. The current video recording server is old and has issues that require rebooting frequently. This software records all the cameras including the ones in the Council Chambers for Council meetings and Court.

The **Transfers Out** of \$402,241 includes six separate transfers:

- \$116,000 is to the Transit Fund, which is an annual subsidy
- \$130,000 the Street Fund for street lighting
- \$76,000 to the General Cap Const Fund for capital projects. This includes \$25,000 for the replacement of the DX heat recovery compressors at the Aquatic Center and \$51,000 for a few roof repairs and work on the HVAC to redirect some of the runs for a more balanced system.
- \$23,769 is the second of four annual payments to the Information Services Fund for the General Fund’s portion of the annual payment on the new phone system
- The last two transfers are \$28,236 to both the Street SDC Fund and the Water Cap Const Fund for repayment of an inter-fund loan

See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 199 - Non-departmental				
			Personnel Services				
25,749	-	-	5216	Unemployment Insurance	-	-	-
25,749	-	-	Total - Personnel Services		-	-	-
			Materials & Services				
5,012	3,917	-	5313	Paper (Use 5319 Office Supplies)	-	-	-
-	1,901	9,000	5319	Office Supplies	9,000	9,000	9,000
423	679	600	5323	Fuel	600	600	600
45,698	12,855	50,000	5329	Other Supplies	50,000	50,000	50,000
-	-	1,700	5409.140	Garage Services	1,700	1,700	1,700
17,184	49,408	68,000	5419	Other Professional Serv	68,000	68,000	68,000
48,000	48,000	48,000	5419.201	ToT Grants	48,000	48,000	48,000
559	460	1,500	5424	Advertising	1,500	1,500	1,500
118	-	2,500	5425	Publication of Legal Note	2,500	2,500	2,500
-	-	8,050	5429	Other Communication Serv	8,050	8,050	8,050
500	-	-	5462	Employee Blanket Bond	-	-	-
6,247	-	-	5463	Bldg/Personal Prop (Use 5465)	-	-	-
27,412	33,659	30,260	5465	General Liability Insur	36,210	36,210	36,210
27,388	31,655	30,000	5491	Dues & Subscriptions	30,000	30,000	30,000
3,920	-	10,000	5492	Registrations/Training	10,000	10,000	10,000
25,886	-	-	5499.376	Interfund Loan (Use 5841.376)	-	-	-
25,886	-	-	5499.466	Interfund Loan (Use 5841.466)	-	-	-
234,232	182,535	259,610	Total - Materials & Services		265,560	265,560	265,560
			Capital Outlay				
-	21,586	-	5649	Other Equipment	6,875	6,875	6,875
-	21,586	-	Total - Capital Outlay		6,875	6,875	6,875
			Transfers Out				
150,821	116,000	136,000	5811.110	Transfer to Transit	116,000	116,000	116,000
7,063	-	-	5811.132	Transfer to Search & Seizure	-	-	-
130,000	130,000	130,000	5811.140	Transfer to Street	130,000	130,000	130,000
-	106,000	575,000	5811.358	Transfer to General Cap Const Fund	76,000	76,000	76,000
-	187,000	23,769	5811.568	Transfer to Info Services	23,769	23,769	23,769
-	25,887	25,887	5841.376	Interfund Loan Transfer	28,236	28,236	28,236
-	25,887	25,887	5841.466	Interfund Loan Transfer	28,236	28,236	28,236
287,884	590,774	916,543	Total - Transfers Out		402,241	402,241	402,241
547,865	794,895	1,176,153	Department Total: 199 - Non-departmental		674,676	674,676	674,676

Contingency/Ending Fund Balance

Fund/Fund Number: General - 001
Department/Department Number: Contingency/Ending Fund Balance
Department Director: Sarah Head

Description of purpose/functions of department:

The City of Woodburn’s Budget Policies & Fiscal Strategy states at least 10 percent of the General Fund’s operating appropriation shall be placed into the operating contingency to be set aside for unforeseen circumstances that may arise during the fiscal year. Contingency appropriations cannot be made without City Council approval and/or public hearing.

In addition to the Policy contingency the City has established the Shortfall Management Contingency Reserve (SMCR). The SMCR is intended to subsidize the shortfalls estimated for the next few years.

Department Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 901 - Ending Fund Balance			
			Contingencies and Unappropriated Balances			
-	-	1,189,149	5921 Contingency	1,291,456	1,291,456	1,291,456
-	-	1,088,065	5981.012 Reserve - SMCR	1,639,646	1,639,646	1,639,646
-	-	2,277,214	Total - Contingencies and Unappropriated Balances	2,931,102	2,931,102	2,931,102
-	-	2,277,214	Department Total: 901 - Ending Fund Balance	2,931,102	2,931,102	2,931,102



Transit Fund – 110

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

Description of purpose/functions of department:

Woodburn Transit Service provides safe and reliable public transportation for Woodburn residents and those traveling within the Woodburn region. The system was built with a focus on those who do not have reliable transportation options, seniors and people with disabilities; and strives to provide residents, visitors and workers traveling to and from Woodburn with efficient and convenient regional transportation connections. Transit services are provided five days a week, which is based on funding restrictions.

Description of department, including number of personnel:

The Transit Fund has 13 employees, consisting of a full-time operations supervisor, a full-time driver/ dispatcher, a full-time clerk, eight part-time driver/dispatchers and two vehicle custodians.

Description of FY 2014-15 accomplishments:

- Installed four new passenger shelters along the fixed route
- Continued training for staff in defensive driving, customer service, passenger assistance
- Ensured all staff have a current Commercial Driver License and all DOT medical cards were updated
- For safety and route efficiency, the fixed route service was rerouted in July 2013 to avoid long delays during the I-5 Interchange construction and in March 2015 services were returned to the normal route. The route now serves the new Woodburn Memorial Transit Facility
- A grant was secured to purchase the City's first forty-foot, heavy-duty low floor transit bus. It was delivered in January 2015 and put into service in late February 2015. It is expected to have a useful life of 12 years or 500,000 miles
- Primarily utilizing federal grant funds, the transit division purchased and put into service a 2014 Mobility Ventures LLC, MV-1 highly accessible mobility device transport vehicle to use for the Out of Town Medical Transportation Program

Description of FY 2015-16 proposed focus/goals:

- Focus on hiring experienced personnel to fill part-time driver vacancies and to ensure that we have adequate staffing to cover for drivers who are out on temporary leaves
- Work closely with Canby Area Transit (CAT) and Chemeketa Area Regional Transportation System (CARTS) transit systems to facilitate a seamless regional transportation system for Woodburn residents along the 99E/I-5 Corridor
- To focus on all transit personnel being CDL-licensed and experienced with ability to drive any vehicle in the fleet as needed at any time
- Promote increased utilization of the Woodburn Memorial Transit Facility by local and regional transit providers, private shuttle operators and carpool/vanpool programs

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Transit Fund						
Revenues						
137,284	134,076	170,000	Fund Balance	70,000	70,000	70,000
449,572	435,236	819,150	Intergovernmental	440,000	440,000	440,000
56,565	40,678	39,500	Charges for Goods and Services	48,500	48,500	48,500
8,245	8,290	9,600	Miscellaneous Revenue	10,250	10,250	10,250
150,821	134,294	116,000	Transfers In	116,000	116,000	116,000
802,487	752,574	1,154,250	Revenues Total	684,750	684,750	684,750
Expenditures						
400,562	371,678	393,713	Personnel Services	409,875	409,875	409,875
230,030	202,372	223,929	Materials & Services	226,772	226,772	226,772
37,819	50,761	505,000	Capital Outlay	-	-	-
-	-	3,001	Transfers Out	3,001	3,001	3,001
-	-	28,607	Contingencies and Reserve	45,102	45,102	45,102
668,411	624,811	1,154,250	Expenditures Total	684,750	684,750	684,750
134,076	127,763	-	Revenue Over (Under) Expenditures	-	-	-
7.9	7.9	6.8	Full-Time Equivalent (FTE)	6.8	6.8	6.8

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 201.

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. This figure included the grant for the purchase of a large bus for \$392,781 in FY 2014-15.

The increase in **Charges for Goods and Services** is comprised of transit fares, which do not sustain the program. The total amount in the category accounts for only 4 percent of the operating revenue.

Transfers Out of \$3,001 is the Transit Fund's portion of the second of four annual payments for the new phone system.



New Transit bus

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 110 - Transit Fund						
Revenues						
Department: 000 - Revenue						
137,284	134,076	150,000	3081	70,000	70,000	70,000
Beginning Fund Balance						
137,284	134,076	150,000	Total - Fund Balance	70,000	70,000	70,000
-	-	395,650	3332	-	-	-
Federal Grants						
41,828	127,173	119,500	3333.601	35,000	35,000	35,000
5310 Discretionary Ops						
40,169	-	-	3333.602	-	-	-
5310 Discretionary Cap						
129,094	158,908	150,000	3333.603	142,000	142,000	142,000
5311 Formula Operation						
32,611	50,214	90,000	3333.605	60,500	60,500	60,500
Veh Prev Maint						
73,628	60,234	64,000	3341.601	202,500	202,500	202,500
STF Formula						
56,826	-	-	3343	-	-	-
JARC Job Access Revers						
75,416	38,707	-	3344	-	-	-
New Freedom						
449,572	435,236	819,150	Total - Intergovernmental	440,000	440,000	440,000
10,667	8,197	8,500	3445	8,500	8,500	8,500
Dial a Ride Daily						
41,160	32,009	31,000	3447	40,000	40,000	40,000
Transit System Fares						
4,739	473	-	3447.101	-	-	-
Transit System Fares Fixed Route - SALI						
56,565	40,678	39,500	Total - Charges for Goods and Services	48,500	48,500	48,500
224	641	600	3611	250	250	250
Interest from Investments						
2,788	7,560	9,000	3676	10,000	10,000	10,000
Donations-Transit						
(90)	89	-	3698	-	-	-
Cash Long and Short						
5,323	-	-	3699	-	-	-
Other Miscellaneous Income						
8,244	8,290	9,600	Total - Miscellaneous Revenue	10,250	10,250	10,250
150,821	116,000	136,000	3971.001	116,000	116,000	116,000
Transfer From General Fund						
-	18,294	-	3971.591	-	-	-
Transfer From Equipment Replacemen						
150,821	134,294	136,000	Total - Transfers In	116,000	116,000	116,000
802,487	752,574	1,154,250	Department Total: 000 - Revenue	684,750	684,750	684,750
802,487	752,574	1,154,250	Revenues Total	684,750	684,750	684,750

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
<u>Expenditures</u>							
Department: 671 - Transit							
158,508	163,012	173,116	5111	Regular Wages	174,284	174,284	174,284
128,124	97,906	100,964	5112	Part-Time Wages	107,382	107,382	107,382
49	67	-	5121	Overtime	-	-	-
234	223	258	5211	OR Workers' Benefit	256	256	256
21,446	19,455	20,950	5212	Social Security	21,515	21,515	21,515
50,221	49,962	51,382	5213	Med & Dent Ins	53,569	53,569	53,569
37,208	36,774	43,483	5214	Retirement	49,216	49,216	49,216
685	771	715	5215	Long Term Disability Ins	727	727	727
3,727	3,103	2,475	5216	Unemployment Insurance	2,540	2,540	2,540
360	405	370	5217	Life Insurance	386	386	386
400,562	371,677	393,713	Total - Personnel Services		409,875	409,875	409,875
224	-	-	5315	Computer Supplies	-	-	-
619	954	1,800	5319	Office Supplies	1,300	1,300	1,300
112	86	-	5321	Cleaning Supplies	-	-	-
37,457	46,232	47,000	5323	Fuel	47,000	47,000	47,000
1,138	739	1,500	5324	Clothing	1,000	1,000	1,000
-	434	500	5326	Safety/Medical	1,000	1,000	1,000
25	25	500	5329	Other Supplies	500	500	500
-	26,114	15,000	5332	Spare Parts	15,000	15,000	15,000
16,668	5,987	9,000	5337	Tires/Parts	9,000	9,000	9,000
-	-	-	5409.140	Garage Services	500	500	500
1,500	1,142	1,500	5414	Accounting/Auditing	1,500	1,500	1,500
150	-	-	5416	Medical (Use 5326 Safety/Medical)	-	-	-
669	3,201	3,500	5419	Other Professional Serv	3,500	3,500	3,500
920	3,767	4,000	5421	Telephone/Data	4,000	4,000	4,000
34	22	100	5422	Postage	100	100	100
2,645	127	2,000	5424	Advertising	2,000	2,000	2,000
612	75	-	5427	Training (Use 5492)	-	-	-
7,074	12,600	19,140	5428	IS Support	19,865	19,865	19,865
179	606	-	5431	Lodging (Use Travel 5439)	-	-	-
12	50	200	5432	Meals	100	100	100
182	26,576	28,000	5433	Mileage	30,000	30,000	30,000
-	126	800	5439	Travel	500	500	500
5,194	1,333	8,000	5446	Software Licenses	8,000	8,000	8,000
-	17,164	6,272	5448	Internal Rent	6,132	6,132	6,132
-	-	944	5451	Natural Gas	1,369	1,369	1,369
-	-	4,531	5453	Electricity	3,634	3,634	3,634
-	-	298	5454	Solid Waste Disposal	280	280	280
7,001	8,335	9,226	5464	Workers' Comp	10,840	10,840	10,840
7,239	8,618	19,518	5465	General Liability Insur	20,552	20,552	20,552
241	1,149	5,000	5471	Equipment Repair & Maint	5,000	5,000	5,000
-	-	1,000	5472	Buildings Repairs & Maint	1,000	1,000	1,000
46,517	34,356	30,000	5475	Vehicle Repair & Maint	30,000	30,000	30,000
-	-	500	5480	Accident Repair	500	500	500
300	330	600	5491	Dues & Subscriptions	600	600	600
-	135	1,500	5492	Registrations/Training	500	500	500
436	1,192	2,000	5493	Printing/Binding	1,500	1,500	1,500
324	514	-	5499	Other Services (Acct Closed)	-	-	-
137,471	201,988	223,929	Total - Materials & Services		226,772	226,772	226,772
-	48,384	445,000	5642	Passenger Vehicles	-	-	-
37,819	2,378	60,000	5649	Other Equipment	-	-	-
37,819	50,761	505,000	Total - Capital Outlay		-	-	-
575,852	624,426	1,122,642	Program Total: 4711 - Fixed Route Transit		636,647	636,647	636,647

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Program: 4712 - Dial-A-Ride			
793	-	-	5319 Office Supplies	-	-	-
-	5	-	5321 Cleaning Supplies	-	-	-
20,438	323	-	5323 Fuel	-	-	-
1,035	-	-	5324 Clothing	-	-	-
14	-	-	5329 Other Supplies	-	-	-
6,035	-	-	5337 Tires/Parts	-	-	-
150	-	-	5416 Medical (Use 5326 Safety/Medical)	-	-	-
576	-	-	5419 Other Professional Serv	-	-	-
1,683	57	-	5421 Telephone/Data	-	-	-
383	-	-	5424 Advertising	-	-	-
180	-	-	5427 Training (Use 5492)	-	-	-
7,428	-	-	5428 IS Support	-	-	-
179	-	-	5431 Lodging (Use Travel 5439)	-	-	-
12	-	-	5432 Meals	-	-	-
22,181	-	-	5433 Mileage	-	-	-
8,329	-	-	5448 Internal Rent	-	-	-
1,334	-	-	5464 Workers' Comp	-	-	-
1,379	-	-	5465 General Liability Insur	-	-	-
19,781	-	-	5475 Vehicle Repair & Maint	-	-	-
300	-	-	5492 Registrations/Training	-	-	-
26	-	-	5493 Printing/Binding	-	-	-
324	-	-	5499 Other Services (Acct Closed)	-	-	-
92,559	384	-	Total - Materials & Services	-	-	-
92,559	384	-	Program Total: 4712 - Dial-A-Ride	-	-	-
			Program: 9711 - Operating Transfer Out			
-	-	3,001	5811.568 Transfer to Info Services	3,001	3,001	3,001
-	-	3,001	Total - Transfers Out	3,001	3,001	3,001
-	-	3,001	Program Total: 9711 - Operating Transfer Out	3,001	3,001	3,001
668,411	624,811	1,125,643	Department Total: 671 - Transit	639,648	639,648	639,648
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
-	-	28,607	5921 Contingency	45,102	45,102	45,102
-	-	28,607	Total - Contingencies and Unappropriated Balances	45,102	45,102	45,102
-	-	28,607	Program Total: 9971 - Equity	45,102	45,102	45,102
-	-	28,607	Department Total: 901 - Ending Fund Balance	45,102	45,102	45,102
668,411	624,811	1,154,250	Expenditures Total	684,750	684,750	684,750
134,076	127,763	-	Fund Net Total: 110 - Transit Fund	-	-	-



Street Fund – 140

Fund/Fund Number: Street Fund - 140
Department/Department Number: Maintenance - 631
Department Director: Randy Scott

Description of purpose/functions of department:

This section within the Public Works Department provides administration, operations and maintenance for street maintenance activities 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 related maintenance duties. The Garage activities include service and maintenance to the Woodburn fleet with the exception of police and transit vehicles. All vehicles, heavy and small equipment, are maintained by garage.

Description of department, including number of personnel:

The department is supervised by the Sanitary, Storm & Surface Water Collection Supervisor and is organized to provide both operations and maintenance with clerical administrative support. The street maintenance and garage sections consist of six FTE.

Description of FY 2014-15 accomplishments:

- Provided routine maintenance of streets in the public rights-of-way, including grading of gravel streets
- Provided to Woodburn residents the leaf collection program from November through December
- Provided to Woodburn residents the holiday tree disposal program from the end of December into mid-January
- Administered street sweeping contract for monthly sweeping of all City streets
- Maintained all regulatory traffic, pavement markings and signage
- Provided assistance and support to special events
- Provided landscape maintenance and refuse pick up and disposal on Front Street

Description of FY 2015-16 proposed focus/goals:

- Continue to administer and provide street and right-of-way maintenance activities of all City streets
- Provide the leaf collection program
- Provide the holiday tree disposal program
- Provide maintenance and repair of all city vehicles and equipment
- Continue contract street sweeping services
- Review and contract out landscape maintenance responsibilities in conjunction with completion of the I-5 Interchange project
- Provide assistance and support for special events

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Street Fund						
Revenues						
796,932	2,105,613	1,632,369	Fund Balance	2,900,000	2,900,000	2,900,000
106,537	101,761	120,000	Taxes	105,000	105,000	105,000
67	302	250	Licenses and Permits	-	-	-
1,317,468	1,384,277	1,300,000	Intergovernmental	1,300,000	1,300,000	1,300,000
353,380	360,046	300,000	Franchise Fees	350,000	350,000	350,000
21,535	124,806	174,626	Miscellaneous Revenue	190,034	190,034	190,034
700,218	220,000	220,000	Transfers In	220,000	220,000	220,000
<u>3,296,137</u>	<u>4,296,805</u>	<u>3,747,245</u>	Revenues Total	<u>5,065,034</u>	<u>5,065,034</u>	<u>5,065,034</u>
Expenditures						
424,937	410,316	593,997	Personnel Services	599,438	599,438	599,438
565,757	582,446	1,589,016	Materials & Services	1,635,179	1,635,179	1,635,179
-	-	-	Capital Outlay	12,000	12,000	12,000
199,830	543,421	57,001	Transfers Out	264,501	264,501	264,501
-	-	1,507,231	Contingencies and Reserve	2,553,916	2,553,916	2,553,916
<u>1,190,524</u>	<u>1,536,183</u>	<u>3,747,245</u>	Expenditures Total	<u>5,065,034</u>	<u>5,065,034</u>	<u>5,065,034</u>
2,105,613	2,760,622	-	Revenue Over (Under) Expenditures	-	-	-
4.0	4.0	4.0	Full-Time Equivalent (FTE)	4.0	4.0	4.0

Revenue Sources and Other Discussion

The **Taxes** category of revenue includes City gas tax revenue, which was historically in its own fund.

The **Intergovernmental** category of revenue is the largest source within the Street fund. The entire \$1.3 million or 39 percent is generated from the state gas tax. While gas tax rates have increased, the revenue from this type of tax has declined.

The **Capital Outlay** of \$12,000 represents the purchase of a snow plow and mount for the sanding vehicle. There is currently no snow removal equipment to utilize during a snow event on public streets.

Transfers In of \$220,000 includes a transfer from the General Fund of \$130,000 to subsidize street lighting costs. The additional \$90,000 is a transfer from the Sewer Fund for street sweeping costs. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

The total **Transfers Out** amount of \$264,501 is comprised of \$230,000 to Street & Storm Cap Const Fund which is \$25,000 sidewalk/ADA improvements (CIST1165), \$60,000 for Settlemier/W. Lincoln intersection improvements (CIST1470) and \$200,000 toward Fourth Street storm project (CDST1471), \$30,000 to Equipment Replacement Fund and \$4,501 to the Information Services Fund for the second of four annual payments for the new phone system. See the section titled Capital Construction Projects beginning on page 202 for information on all budgeted capital projects. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 140 - Street Fund							
Revenues							
Department: 000 - Revenue							
796,932	2,105,613	1,632,369	3081	Beginning Fund Balance	2,900,000	2,900,000	2,900,000
796,932	2,105,613	1,632,369	Total - Fund Balance		2,900,000	2,900,000	2,900,000
106,537	101,761	120,000	3171	City Gas Tax	105,000	105,000	105,000
106,537	101,761	120,000	Total - Taxes		105,000	105,000	105,000
67	302	250	3223	Curb Cuts and Bores	-	-	-
67	302	250	Total - Licenses and Permits		-	-	-
1,317,468	1,384,277	1,300,000	3361	State Gas Tax	1,300,000	1,300,000	1,300,000
1,317,468	1,384,277	1,300,000	Total - Intergovernmental		1,300,000	1,300,000	1,300,000
265,906	264,938	250,000	3141	Privilege Tax, PGE	260,000	260,000	260,000
87,475	95,108	50,000	3142	Privilege Tax, NW Natural	90,000	90,000	90,000
353,381	360,046	300,000	Total - Franchise Fees		350,000	350,000	350,000
6,581	13,868	5,500	3611	Interest from Investments	14,000	14,000	14,000
14,953	110,939	3,000	3699	Other Miscellaneous Income	3,250	3,250	3,250
21,535	124,806	8,500	Total - Miscellaneous Revenue		17,250	17,250	17,250
130,000	130,000	130,000	3971.001	Transfer From General Fund	130,000	130,000	130,000
480,218	-	-	3971.169	Transfer From City Gas Tax	-	-	-
90,000	90,000	90,000	3971.472	Transfer From Sewer	90,000	90,000	90,000
700,218	220,000	220,000	Total - Transfers In		220,000	220,000	220,000
3,296,137	4,296,806	3,581,119	Department Total: 000 - Revenue		4,892,250	4,892,250	4,892,250
Department: 661 - Garage							
-	-	166,126	3654	Garage WO Revenue	172,784	172,784	172,784
-	-	166,126	Total - Miscellaneous Revenue		172,784	172,784	172,784
-	-	166,126	Department Total: 661 - Garage		172,784	172,784	172,784
3,296,137	4,296,806	3,747,245	Revenues Total		5,065,034	5,065,034	5,065,034

Garage work order (WO) Revenue, account 3654, is a direct offset to account 5409.140 Garage Services in other funds. Garage Services will be billed to other funds after services are provided. If external services are used, those payments will be charged to vehicle repairs and maintenance account 5475.

FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget			Proposed	Approved	Adopted
<u>Expenditures</u>							
Department: 631 - Maintenance							
Program: 4211 - Street Maintenance							
273,218	270,996	275,653	5111	Regular Wages	278,232	278,232	278,232
4,442	4,279	4,840	5121	Overtime	4,746	4,746	4,746
142	138	184	5211	OR Workers' Benefit	182	182	182
20,527	20,171	21,368	5212	Social Security	21,496	21,496	21,496
70,360	58,180	65,633	5213	Med & Dent Ins	61,633	61,633	61,633
50,851	51,510	53,184	5214	Retirement	60,027	60,027	60,027
1,174	1,156	1,086	5215	Long Term Disability Ins	1,168	1,168	1,168
3,609	3,281	2,534	5216	Unemployment Insurance	2,556	2,556	2,556
614	605	574	5217	Life Insurance	612	612	612
424,937	410,316	425,056	Total - Personnel Services		430,652	430,652	430,652
-	-	200	5315	Computer Supplies	200	200	200
208	16	700	5319	Office Supplies	250	250	250
167	418	300	5321	Cleaning Supplies	300	300	300
8,185	7,396	11,000	5323	Fuel	10,000	10,000	10,000
1,227	751	1,500	5324	Clothing	1,000	1,000	1,000
-	211	-	5325	Ag Supplies	-	-	-
1,208	489	2,000	5326	Safety/Medical	1,000	1,000	1,000
1,728	1,941	4,500	5329	Other Supplies	2,500	2,500	2,500
185	32	-	5333	Paint (Closed)	-	-	-
1,111	573	1,200	5338	Tools	1,000	1,000	1,000
302	783	4,200	5339	Other Maintenance Supplies	2,500	2,500	2,500
691	1,481	1,500	5352	Protective Clothing	1,500	1,500	1,500
32,490	27,430	34,000	5361	Road Materials	34,000	34,000	34,000
-	-	1,500	5362	Concrete	500	500	500
13,091	12,316	14,000	5363	Signs	14,000	14,000	14,000
760	93	2,600	5369	Other Street Supplies	1,000	1,000	1,000
28	-	-	5399	Other Supplies (Use 5329)	-	-	-
14,707	18,357	15,000	5419	Other Professional Serv	15,400	15,400	15,400
2,013	2,085	2,500	5421	Telephone/Data	2,500	2,500	2,500
3	-	300	5422	Postage	-	-	-
289	-	1,000	5424	Advertising	-	-	-
2,339	1,045	-	5427	Training (Use 5492)	-	-	-
700	893	-	5431	Lodging (Use Travel 5439)	-	-	-
-	-	175	5432	Meals	-	-	-
-	-	50	5433	Mileage	-	-	-
-	-	700	5439	Travel	925	925	925
1,510	649	5,000	5445	Work Equipment	2,500	2,500	2,500
1,861	2,792	3,000	5446	Software Licenses	3,000	3,000	3,000
2,084	2,474	6,000	5451	Natural Gas	3,500	3,500	3,500
7,389	7,977	8,500	5453	Electricity	10,000	10,000	10,000
2,789	2,410	5,000	5454	Solid Waste Disposal	3,000	3,000	3,000
19,366	10,922	7,000	5471	Equipment Repair & Maint	7,000	7,000	7,000
-	-	1,000	5474	Structures Repair & Maint	1,000	1,000	1,000
5,746	5,584	4,500	5475	Vehicle Repair & Maint	6,000	6,000	6,000
-	1,573	1,385	5476	Laundry	2,000	2,000	2,000
7,173	3,889	820,000	5479	Other Repair & Maint	820,000	820,000	820,000
11,076	14,089	15,000	5482	Tree Maintenance	15,000	15,000	15,000
210	690	3,000	5492	Registrations/Training	1,500	1,500	1,500
145	-	250	5498	Permits/Fees	250	250	250
24	(17)	-	5499	Other Services (Acct Closed)	-	-	-
140,803	129,340	978,560	Total - Materials & Services		963,325	963,325	963,325

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			<u>Expenditures</u>			
			Department: 631 - Maintenance			
			Program: 4211 - Street Maintenance			
-	-	-	5649 Other Equipment	12,000	12,000	12,000
-	-	-	Total - Capital Outlay	12,000	12,000	12,000
565,740	539,655	1,403,616	Program Total: 4211 - Street Maintenance	1,405,977	1,405,977	1,405,977
			Program: 4261 - Street Cleaning			
911	1,047	1,000	5323 Fuel	1,000	1,000	1,000
764	-	1,000	5329 Other Supplies	500	500	500
107,598	83,816	118,000	5419 Other Professional Serv	110,000	110,000	110,000
-	-	500	5454 Solid Waste Disposal	-	-	-
732	531	1,000	5471 Equipment Repair & Maint	1,000	1,000	1,000
1,069	2,017	2,000	5475 Vehicle Repair & Maint	2,000	2,000	2,000
111,074	87,411	123,500	Total - Materials & Services	114,500	114,500	114,500
111,074	87,411	123,500	Program Total: 4261 - Street Cleaning	114,500	114,500	114,500
			Program: 4299 - Street Admin			
-	46,328	-	5409.582 Garage Services	-	-	-
-	-	107,173	5411.001 Engineering Support to General Fund	175,000	175,000	175,000
-	44,681	-	5411.582 Engineering Support to PW Services Fu	-	-	-
4,500	4,568	6,000	5414 Accounting/Auditing	6,000	6,000	6,000
11,168	15,750	13,200	5428 IS Support	10,275	10,275	10,275
35,783	17,439	3,911	5448 Internal Rent	3,823	3,823	3,823
-	-	550	5451 Natural Gas	798	798	798
-	-	2,941	5453 Electricity	2,418	2,418	2,418
-	-	190	5454 Solid Waste Disposal	186	186	186
244,029	220,139	240,000	5456 Street Lighting	240,000	240,000	240,000
5,389	5,389	12,028	5464 Workers' Comp	17,706	17,706	17,706
11,402	11,402	12,536	5465 General Liability Insur	13,811	13,811	13,811
-	-	4,451	5472 Buildings Repairs & Maint	5,000	5,000	5,000
450	-	4,000	5482 Tree Maintenance	4,000	4,000	4,000
1,159	-	15,000	5483 Sidewalks	15,000	15,000	15,000
313,880	365,696	421,980	Total - Materials & Services	494,017	494,017	494,017
313,880	365,696	421,980	Program Total: 4299 - Street Admin	494,017	494,017	494,017
			Program: 9711 - Operating Transfer Out			
-	513,421	-	5811.363 Transfer to Street & Storm Cap Const Ft	230,000	230,000	230,000
-	-	22,500	5811.465 Transfer to Sewer Cap Const	-	-	-
-	-	4,501	5811.568 Transfer to Info Services	4,501	4,501	4,501
169,830	-	-	5811.582 Transfer to Public Works Svcs Fund	-	-	-
30,000	30,000	30,000	5811.591 Transfer to Equipment Replace	30,000	30,000	30,000
199,830	543,421	57,001	Total - Transfers Out	264,501	264,501	264,501
199,830	543,421	57,001	Program Total: 9711 - Operating Transfer Out	264,501	264,501	264,501
1,190,524	1,536,183	2,006,097	Department Total: 631 - Maintenance	2,278,995	2,278,995	2,278,995

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 661 - Garage							
-	-	110,282	5111	Regular Wages	105,451	105,451	105,451
-	-	76	5211	OR Workers' Benefit	70	70	70
-	-	8,446	5212	Social Security	8,071	8,071	8,071
-	-	30,190	5213	Med & Dent Ins	35,863	35,863	35,863
-	-	18,277	5214	Retirement	17,702	17,702	17,702
-	-	443	5215	Long Term Disability Ins	445	445	445
-	-	995	5216	Unemployment Insurance	951	951	951
-	-	232	5217	Life Insurance	233	233	233
-	-	168,941	Total - Personnel Services		168,786	168,786	168,786
-	-	260	5315	Computer Supplies	200	200	200
-	-	500	5319	Office Supplies	400	400	400
-	-	12,000	5322	Lubricants	11,000	11,000	11,000
-	-	2,000	5323	Fuel	2,000	2,000	2,000
-	-	1,000	5324	Clothing	1,000	1,000	1,000
-	-	400	5326	Safety/Medical	400	400	400
-	-	3,500	5329	Other Supplies	3,500	3,500	3,500
-	-	8,000	5337	Tires/Parts	8,000	8,000	8,000
-	-	2,900	5338	Tools	2,900	2,900	2,900
-	-	500	5352	Protective Clothing	500	500	500
-	-	3,900	5419	Other Professional Serv	2,000	2,000	2,000
-	-	1,200	5421	Telephone/Data	900	900	900
-	-	9,900	5428	IS Support	10,275	10,275	10,275
-	-	100	5432	Meals	100	100	100
-	-	100	5433	Mileage	100	100	100
-	-	100	5439	Travel	100	100	100
-	-	5,500	5446	Software Licenses	5,500	5,500	5,500
-	-	100	5454	Solid Waste Disposal	100	100	100
-	-	3,627	5464	Workers' Comp	4,560	4,560	4,560
-	-	2,139	5465	General Liability Insur	2,802	2,802	2,802
-	-	2,000	5471	Equipment Repair & Maint	2,000	2,000	2,000
-	-	750	5472	Buildings Repairs & Maint	1,000	1,000	1,000
-	-	2,000	5475	Vehicle Repair & Maint	2,000	2,000	2,000
-	-	1,000	5476	Laundry	1,000	1,000	1,000
-	-	1,500	5492	Registrations/Training	1,000	1,000	1,000
-	-	64,976	Total - Materials & Services		63,337	63,337	63,337
-	-	233,917	Department Total: 661 - Garage		232,123	232,123	232,123
Department: 901 - Ending Fund Balance							
Program: 9971 - Equity							
-	-	218,301	5921	Contingency	223,462	223,462	223,462
-	-	1,288,930	5981.005	Reserve for Future Years	2,330,454	2,330,454	2,330,454
-	-	1,507,231	Total - Contingencies and Unappropriated Balances		2,553,916	2,553,916	2,553,916
-	-	1,507,231	Program Total: 9971 - Equity		2,553,916	2,553,916	2,553,916
-	-	1,507,231	Department Total: 901 - Ending Fund Balance		2,553,916	2,553,916	2,553,916
1,190,524	1,536,183	3,747,245	Expenditures Total		5,065,034	5,065,034	5,065,034
2,105,613	2,760,623	-	Fund Net	Total: 140 - Street Fund	-	-	-

GO Debt Service Fund – 250

Fund/Fund Number:
Department Director:

GO Debt Service Fund - 250
Sarah Head

Description of purpose/functions of department:

This fund records the payment of principal and interest on the City’s General Obligation bonds. As of June 30, 2015, a single bond issue is outstanding for the Police Facility. The remaining principal due as of July 1, 2015 is \$4.4 million. The final year of debt service for these funds is 2025.

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 193.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 250 - GO Debt Service Fund							
<u>Revenues</u>							
61,397	27,570	32,600	3081	Beginning Fund Balance	48,000	48,000	48,000
61,397	27,570	32,600	Total - Fund Balance		48,000	48,000	48,000
479,455	549,983	520,000	3111	Property Tax	510,000	510,000	510,000
-	-	1,000	3112	Property Taxes Delinquent	1,000	1,000	1,000
479,455	549,983	521,000	Total - Taxes		511,000	511,000	511,000
999	1,262	900	3611	Interest from Investments	400	400	400
999	1,262	900	Total - Miscellaneous Revenue		400	400	400
541,851	578,815	554,500	Revenues Total		559,400	559,400	559,400
<u>Expenditures</u>							
150,000	160,000	167,500	5711	Bond Principal, Police Series 2005, Due 12/1/15	175,000	175,000	175,000
150,000	160,000	167,500	5711	Bond Principal, Police Series 2005, Due 6/1/16	175,000	175,000	175,000
107,140	101,890	96,130	5721	Bond Interest, Police Series 2005, Due 12/1/15	89,933	89,933	89,933
107,141	101,891	96,131	5721	Bond Interest, Police Series 2005, Due 6/1/16	89,933	89,933	89,933
514,281	523,781	527,261	Total - Debt Service		529,866	529,866	529,866
-	-	27,239	5981.007	Reserve for Debt Service	29,534	29,534	29,534
-	-	27,239	Total - Contingencies and Unappropriated Balances		29,534	29,534	29,534
514,281	523,781	554,500	Expenditures Total		559,400	559,400	559,400
27,570	55,034	-	Fund Net	Total: 250 - GO Debt Service Fund	-	-	-

Revenue Sources and Other Discussion

This Fund accounts for the debt service on the City’s 2005 General Obligation Bond. **Property taxes** are the only source of revenue, besides interest. The Miscellaneous Revenue is interest on the cash balance of the fund. The amount of tax imposed for this fund is dependent on debt service levels and beginning fund balance.



Utility Funds



Water Fund – 470

Fund/Fund Number: Water Fund - 470
Department/Department Number: Water - 611
Department Director: Randy Scott

Description of purpose/functions of section:

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

Description of section, including number of personnel:

The section is supervised by the Drinking Water Section Supervisor. The section is organized to provide administration, operations and maintenance with clerical administrative support. The drinking water section currently has 10 FTE.

Description of FY 2014-15 accomplishments:

- Provided water treatment, secondary disinfection, distribution of the City water system, meeting all state and federal regulatory requirements
- Prepared and provided to all customers and the Oregon Health Authority the 2013 Water Quality Report
- Continued Public Education efforts by providing Water Treatment Plant tours to local students, River Ranger program at the local schools, participated in Earth Day at the Oregon Gardens and the Public Works Week Showcase event
- Flushed the entire distribution system and operated fire hydrants in the system
- Increased effort in the cross connection and backflow, over 1,500 devices were inspected and accounts updated
- Continued the replacement of existing water meters with Automatic Read Meters

Description of FY 2015-16 proposed focus/goals:

- Provide quality drinking water that meets, and exceeds all federal and state requirements
- Review rate structure
- Continue Automatic Read Meter program
- Produce and distribute the 2014 Water Quality Report
- Continue public outreach at a local and regional level

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Water Fund						
Revenues						
521,172	1,467,268	1,646,000	Fund Balance	1,858,000	1,858,000	1,858,000
3,236,888	3,166,878	3,380,576	Charges for Goods and Services	3,458,306	3,458,306	3,458,306
62,281	311,091	56,200	Miscellaneous Revenue	63,600	63,600	63,600
824,000	-	50,000	Transfers In	-	-	-
4,644,341	4,945,238	5,132,776	Revenues Total	5,379,906	5,379,906	5,379,906
Expenditures						
1,287,000	1,244,302	1,291,483	Personnel Services	1,282,452	1,282,452	1,282,452
598,249	736,473	928,288	Materials & Services	925,040	925,040	925,040
19,173	-	-	Capital Outlay	-	-	-
1,171,329	1,159,628	1,155,698	Debt Service	1,156,098	1,156,098	1,156,098
101,322	23,334	134,337	Transfers Out	32,391	32,391	32,391
-	-	1,622,970	Contingencies and Reserve	1,983,925	1,983,925	1,983,925
3,177,073	3,163,737	5,132,776	Expenditures Total	5,379,906	5,379,906	5,379,906
1,467,268	1,781,501	-	Revenue Over (Under) Expenditures	-	-	-
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 \$3,458,306 includes the fees collected for water provided to City residents and represent the major revenue source for the Water Fund.

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 193.

The **Transfers Out** amount of \$32,391 includes four different transfers, including \$10,000 to the Equipment Replacement Fund for future needs and \$9,753 to the Information Services Fund for the second of four annual payments for the new phone system. An additional \$12,638 represents a payment of \$6,319 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan for the City's accounting and utility billing system. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.



Water Treatment Plant at Country Club Road

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 470 - Water Fund						
Revenues						
Department: 000 - Revenue						
521,172	1,467,268	1,646,000	3081	Beginning Fund Balance	1,858,000	1,858,000
521,172	1,467,268	1,646,000	Total - Fund Balance		1,858,000	1,858,000
-	137	-	3434	Water Revenue	-	-
3,127,167	3,046,824	3,291,476	3434.101	Water Sales Revenue	3,357,306	3,357,306
21,456	31,136	20,000	3434.102	New Services	25,000	25,000
20,495	17,035	19,000	3434.103	Re-connection Fees	19,000	19,000
2,232	5,135	3,500	3434.104	Vacations	4,000	4,000
-	-	100	3434.105	After Hours Fee	-	-
2,390	1,480	2,000	3434.106	NSF Check Fee	1,500	1,500
3,061	1,977	1,500	3434.108	Bulk Water Sales	1,500	1,500
60,087	63,154	43,000	3434.112	Late Fees	50,000	50,000
3,236,888	3,166,878	3,380,576	Total - Charges for Goods and Services		3,458,306	3,458,306
3,827	7,498	5,200	3611	Interest from Investments	9,600	9,600
52,895	59,688	47,000	3625	Facilities Rent	50,000	50,000
1,300	4,407	-	3691	Sale of Surplus Property	-	-
3,925	239,498	4,000	3699	Other Miscellaneous Income	4,000	4,000
335	-	-	3881	Reimbursements	-	-
62,282	311,091	56,200	Total - Miscellaneous Revenue		63,600	63,600
754,000	-	-	3971.466	Transfer From Water Cap Const	-	-
70,000	-	-	3971.472	Transfer From Sewer	-	-
-	-	50,000	3971.474	Transfer From Water SDC	-	-
824,000	-	50,000	Total - Transfers In		-	-
4,644,341	4,945,237	5,132,776	Department Total: 000 - Revenue		5,379,906	5,379,906
4,644,341	4,945,237	5,132,776	Revenues Total		5,379,906	5,379,906

FY 2012-13	FY 2013-14	FY 2014-15			FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget			Proposed	Approved	Adopted
<u>Expenditures</u>							
Department: 611 - Water							
818,416	808,019	825,055	5111	Regular Wages	799,458	799,458	799,458
3,753	5,192	4,641	5112	Part-Time Wages	11,036	11,036	11,036
6,115	6,638	15,507	5121	Overtime	15,507	15,507	15,507
392	412	518	5211	OR Workers' Benefit	506	506	506
60,882	59,996	64,182	5212	Social Security	62,497	62,497	62,497
231,822	195,933	204,812	5213	Med & Dent Ins	204,561	204,561	204,561
149,651	152,822	164,178	5214	Retirement	176,724	176,724	176,724
3,400	3,633	3,283	5215	Long Term Disability Ins	3,093	3,093	3,093
10,779	9,751	7,622	5216	Unemployment Insurance	7,448	7,448	7,448
1,791	1,905	1,685	5217	Life Insurance	1,622	1,622	1,622
1,287,000	1,244,302	1,291,483	Total - Personnel Services		1,282,452	1,282,452	1,282,452
798	-	1,500	5315	Computer Supplies	1,000	1,000	1,000
1,790	1,678	1,500	5319	Office Supplies	1,500	1,500	1,500
14,855	13,904	16,000	5323	Fuel	15,000	15,000	15,000
2,413	4,601	4,500	5324	Clothing	4,500	4,500	4,500
2,416	1,664	2,300	5326	Safety/Medical	2,000	2,000	2,000
49,959	54,906	50,000	5327	Chemicals	54,000	54,000	54,000
2,485	2,457	2,500	5328	Lab Supplies	2,500	2,500	2,500
939	1,426	1,300	5329	Other Supplies	1,300	1,300	1,300
2,281	3,116	3,000	5338	Tools	3,000	3,000	3,000
123	2,732	1,900	5339	Other Maintenance Supplies	1,900	1,900	1,900
13,988	11,506	15,000	5379	Water/Sewer Supplies	14,000	14,000	14,000
6,522	6,949	8,000	5379.001	Line Repair Supplies	8,000	8,000	8,000
33,865	16,659	17,000	5379.002	Customer Service	17,000	17,000	17,000
1,064	2,385	5,500	5379.003	Pump Supplies	4,500	4,500	4,500
13,297	7,912	10,000	5379.004	Meter Parts	10,000	10,000	10,000
1,128	2,433	2,500	5379.005	Protective Equipment	2,500	2,500	2,500
2,871	-	-	5392	Security Supplies (Closed)	-	-	-
641	49	-	5399	Other Supplies (Use 5329)	-	-	-
-	-	500	5417	HR/Other Employee Expenses	-	-	-
13,317	10,751	10,000	5419	Other Professional Serv	10,000	10,000	10,000
26,483	14,474	15,000	5419.501	Testing/Lab	15,000	15,000	15,000
5,444	2,143	6,000	5419.707	Educ Outreach	3,500	3,500	3,500
10,295	8,642	10,000	5421	Telephone/Data	10,000	10,000	10,000
886	-	500	5422	Postage	500	500	500
2,609	2,229	-	5427	Training (Use 5492)	-	-	-
276	437	500	5445	Work Equipment	1,500	1,500	1,500
9,187	8,564	10,000	5446	Software Licenses	10,000	10,000	10,000
1,916	2,541	3,000	5451	Natural Gas	2,800	2,800	2,800
193,668	199,891	213,201	5453	Electricity	213,201	213,201	213,201
871	761	800	5454	Solid Waste Disposal	1,300	1,300	1,300
10,818	18,718	5,000	5471	Equipment Repair & Maint	9,300	9,300	9,300
1,694	1,983	2,000	5472	Buildings Repairs & Maint	2,000	2,000	2,000
9,308	4,328	5,000	5475	Vehicle Repair & Maint	5,000	5,000	5,000
-	-	30,000	5479	Other Repair & Maint	30,000	30,000	30,000
1,919	1,634	1,900	5491	Dues & Subscriptions	1,900	1,900	1,900
380	815	5,800	5492	Registrations/Training	2,500	2,500	2,500
1,289	3,661	1,000	5498	Permits/Fees	1,500	1,500	1,500
441,795	415,944	462,701	Total - Materials & Services		462,701	462,701	462,701
11,523	-	-	5634	Water - Capital	-	-	-
7,650	-	-	5649	Other Equipment	-	-	-
19,173	-	-	Total - Capital Outlay		-	-	-
1,747,969	1,660,247	1,754,184	Program Total: 6411 - Water Supply		1,745,153	1,745,153	1,745,153

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Program: 6421 - Water Meter Reading			
5,097	5,140	5,000	5323 Fuel	5,000	5,000	5,000
-	-	100	5419 Other Professional Serv	2,100	2,100	2,100
-	-	50	5421 Telephone/Data	50	50	50
35,050	19,091	20,000	5422 Postage	20,000	20,000	20,000
-	-	200	5433 Mileage	200	200	200
-	-	2,000	5471 Equipment Repair & Maint	2,000	2,000	2,000
18,862	9,612	13,000	5493 Printing/Binding	11,000	11,000	11,000
59,009	33,842	40,350	Total - Materials & Services	40,350	40,350	40,350
59,009	33,842	40,350	Program Total: 6421 - Water Meter Reading	40,350	40,350	40,350
			Program: 6499 - Water Administration			
-	-	1,600	5329 Other Supplies	1,600	1,600	1,600
-	-	43,506	5409.140 Garage Services	41,441	41,441	41,441
-	14,898	-	5409.582 Garage Services	-	-	-
-	-	25,000	5411.001 Engineering Support to General Fund	31,000	31,000	31,000
-	3,564	-	5411.582 Engineering Support to PW Services Fu	-	-	-
5,500	6,832	9,000	5414 Accounting/Auditing	9,000	9,000	9,000
-	-	50,000	5419 Other Professional Serv	20,000	20,000	20,000
24,759	34,650	36,300	5428 IS Support	37,675	37,675	37,675
22,846	14,612	10,287	5448 Internal Rent	10,056	10,056	10,056
-	152,341	164,574	5450 General Right of Way Charge	167,865	167,865	167,865
-	-	491	5454 Solid Waste Disposal	-	-	-
-	-	-	5460 Property Tax Expense	7,000	7,000	7,000
18,309	18,309	25,030	5464 Workers' Comp	29,658	29,658	29,658
26,031	26,031	36,789	5465 General Liability Insur	36,194	36,194	36,194
-	-	5,000	5472 Buildings Repairs & Maint	5,000	5,000	5,000
-	-	-	5481 Utility Assistance Program	2,000	2,000	2,000
-	15,447	17,160	5500 Banking Fees & Charges	23,500	23,500	23,500
-	-	500	5510 Bad Debt Expense	-	-	-
97,445	286,684	425,237	Total - Materials & Services	421,989	421,989	421,989
271,065	282,734	289,548	5711 Principal, Series 2003 Water Due Dec 2015	301,530	301,530	301,530
175,407	182,792	190,487	5711 Principal, 2005 Oregon EDD, Due Dec 2015	198,507	198,507	198,507
175,407	182,792	190,487	5711 Principal, 2005 Safe Drinking Water, Due Dec 2015	198,507	198,507	198,507
13,335	-	-	5714 Interfund Loan	-	-	-
287,277	277,242	266,498	5721 Interest, Series 2003 Water Due Dec 2015	254,916	254,916	254,916
124,419	117,035	109,339	5721 Interest, 2005 Oregon EDD, Due Dec 2015	101,319	101,319	101,319
124,419	117,035	109,339	5721 Interest, 2005 Safe Drinking Water, Due Dec 2015	101,319	101,319	101,319
1,171,329	1,159,630	1,155,698	Total - Debt Service	1,156,098	1,156,098	1,156,098
1,268,774	1,446,314	1,580,935	Program Total: 6499 - Water Administration	1,578,087	1,578,087	1,578,087
			Program: 9711 - Operating Transfer Out			
-	-	101,250	5811.465 Transfer to Sewer Cap Const	-	-	-
-	-	9,753	5811.568 Transfer to Info Services	9,753	9,753	9,753
76,322	-	-	5811.582 Transfer to Public Works Svcs Fund	-	-	-
25,000	10,000	10,000	5811.591 Transfer to Equipment Replace	10,000	10,000	10,000
-	6,667	6,667	5841.376 Interfund Loan Transfer	6,319	6,319	6,319
-	6,667	6,667	5841.466 Interfund Loan Transfer	6,319	6,319	6,319
101,322	23,334	134,337	Total - Transfers Out	32,391	32,391	32,391
101,322	23,334	134,337	Program Total: 9711 - Operating Transfer Out	32,391	32,391	32,391
3,177,074	3,163,737	3,509,806	Department Total: 611 - Water	3,395,981	3,395,981	3,395,981

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
-	-	110,989	5921 Contingency	110,375	110,375	110,375
-	-	757,981	5981.005 Reserve for Future Years	1,119,550	1,119,550	1,119,550
-	-	754,000	5981.007 Reserve for Debt Service	754,000	754,000	754,000
-	-	1,622,970	Total - Contingencies and Unappropriated Balances	1,983,925	1,983,925	1,983,925
-	-	1,622,970	Program Total: 9971 - Equity	1,983,925	1,983,925	1,983,925
-	-	1,622,970	Department Total: 901 - Ending Fund Balance	1,983,925	1,983,925	1,983,925
3,177,074	3,163,737	5,132,776	Expenditures Total	5,379,906	5,379,906	5,379,906
1,467,268	1,781,501	-	Fund Net Total: 470 - Water Fund	-	-	-

Sewer Fund – 472

Fund/Fund Number: Sewer Fund - 472
Department/Department Number: Sewer - 621
Department Director: Randy Scott

Description of purpose/functions of department:

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

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

Description of department, including number of personnel:

There are 16 FTE for this department. The WWTP is supervised by the Wastewater Supervisor and collection systems is supervised by the Street/Sewer Line Maintenance Supervisor. The department is organized to provide both operations and maintenance with clerical administrative support.

Description of FY 2014-15 accomplishments:

- Worked with DEQ on the National Pollution Discharge Elimination System (NPDES) permit renewal and the Mutual Agreement Order (MAO) compliance improvements. The NPDES permit is still on hold pending legal challenges and staff are still in discussion with DEQ in regard to the MAO
- Completed Biosolids Land Application of 200 dry tons of material in conjunction with site authorization with local farm operations, IOKA Farms
- Completed and submitted the annual Biosolids, Water Reuse Report to DEQ
- Met the targeted goal of video inspection of 12 miles of the collection system
- Met the targeted goal of high pressure cleaning of 15 miles of the collection system
- Completed annual storm water management, TMDL annual report to DEQ
- Continued effort and implementation of Best Management Practices per the Storm Water Management TMDL Implementation Plan
- Met the targeted goal of cleaning 15 percent of the storm water system, piping, conveyance and inlets
- Prepared and issued Request for Proposals for the Poplar Harvest and Replant
- Completed and submitted the annual infiltration and inflow (I&I) report to DEQ
- Continued public education efforts in regard to water quality by providing Wastewater Treatment Plant tours to local students, River Ranger program at the local schools, participated in Earth Day at the Oregon Gardens and the Public Works Showcase event

Description of FY 2015-16 proposed focus/goals:

- Continue to negotiate with DEQ in regard to MAO requirements and compliance upgrades
- Continue efforts to complete Poplar Harvest over the next three years
- Complete biosolids seasonal dredging and off-site land application
- Complete annual Biosolids, Water Reuse Report and submit to DEQ
- Continue efforts in moving forward the NPDES discharge permit renewal
- Video inspect 12 miles of City wastewater collection system
- High pressure clean 15 miles of the City collection system
- Continue infiltration and inflow removal and annual reporting requirement to DEQ

- Implement Best Management Practices and control measures per the Storm Water Management TMDL implementation plan
- Clean 15 percent of the storm water system
- Complete Annual Storm Water Management, TMDL report and submit to DEQ as required

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Sewer Fund						
Revenues						
715,360	4,183,555	4,837,000	Fund Balance	4,744,000	4,744,000	4,744,000
6,548,215	7,479,643	7,647,580	Charges for Goods and Services	7,751,933	7,751,933	7,751,933
19,896	26,757	14,200	Miscellaneous Revenue	31,000	31,000	31,000
2,947,664	-	-	Transfers In	-	-	-
10,231,135	11,689,955	12,498,780	Revenues Total	12,526,933	12,526,933	12,526,933
Expenditures						
1,853,398	1,789,712	1,860,155	Personnel Services	1,808,295	1,808,295	1,808,295
851,519	1,255,203	2,320,305	Materials & Services	2,356,766	2,356,766	2,356,766
2,227	9,500	40,000	Capital Outlay	-	-	-
2,963,998	3,309,713	3,727,713	Debt Service	3,380,064	3,380,064	3,380,064
376,438	173,593	322,338	Transfers Out	826,142	826,142	826,142
-	-	4,228,269	Contingencies and Reserve	4,155,666	4,155,666	4,155,666
6,047,580	6,537,720	12,498,780	Expenditures Total	12,526,933	12,526,933	12,526,933
4,183,555	5,152,235	-	Revenue Over (Under) Expenditures	-	-	-
15.0	15.0	16.0	Full-Time Equivalent (FTE)	16.0	16.0	16.0



Wastewater Treatment Plant

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Fund: 472 - Sewer Fund			
			Revenues			
			Department: 000 - Revenue			
715,360	4,183,554	4,837,000	3081 Beginning Fund Balance	4,744,000	4,744,000	4,744,000
715,360	4,183,554	4,837,000	Total - Fund Balance	4,744,000	4,744,000	4,744,000
60,087	63,154	80,000	3434.112 Late Fees	60,000	60,000	60,000
6,391,838	7,345,815	7,467,580	3435.101 Sewer System Revenue	7,616,933	7,616,933	7,616,933
96,289	70,674	100,000	3435.103 Septage Dumping	75,000	75,000	75,000
6,548,215	7,479,643	7,647,580	Total - Charges for Goods and Services	7,751,933	7,751,933	7,751,933
10,604	23,692	12,200	3611 Interest from Investments	29,000	29,000	29,000
9,291	3,065	2,000	3699 Other Miscellaneous Income	2,000	2,000	2,000
19,895	26,757	14,200	Total - Miscellaneous Revenue	31,000	31,000	31,000
2,892,724	-	-	3971.465 Transfer From Sewer Construction	-	-	-
54,940	-	-	3971.478 Transfer From Surface Water/Collectio	-	-	-
2,947,664	-	-	Total - Transfers In	-	-	-
10,231,134	11,689,954	12,498,780	Department Total: 000 - Revenue	12,526,933	12,526,933	12,526,933
10,231,134	11,689,954	12,498,780	Revenues Total	12,526,933	12,526,933	12,526,933

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 193. A reserve for debt service \$2,892,724 must also be maintained in relation to the debt service.

The **Transfers Out** amount of \$826,142 includes \$30,000 to the Equipment Replacement Fund for future needs, \$90,000 to the Street Fund for street sweeping costs, \$680,000 to the Sewer Cap Const Fund for projects not fully funded by the bond proceeds and \$13,504 to the Information Services Fund for the second of four annual payments for the new phone system. The remaining \$12,638 represents a payment of \$6,319 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
<u>Expenditures</u>							
Department: 621 - Sewer							
Program: 6511 - WWTP Operation							
886,453	859,259	906,966	5111	Regular Wages	881,998	881,998	881,998
3,753	5,192	4,641	5112	Part-Time Wages	11,036	11,036	11,036
12,288	15,086	21,039	5121	Overtime	27,683	27,683	27,683
407	414	548	5211	OR Workers' Benefit	543	543	543
66,281	64,023	70,860	5212	Social Security	69,729	69,729	69,729
227,121	190,195	199,725	5213	Med & Dent Ins	207,833	207,833	207,833
164,672	163,973	177,520	5214	Retirement	198,889	198,889	198,889
3,737	3,873	3,639	5215	Long Term Disability Ins	3,632	3,632	3,632
11,732	10,466	8,410	5216	Unemployment Insurance	8,305	8,305	8,305
1,952	2,022	1,867	5217	Life Insurance	1,901	1,901	1,901
1,378,396	1,314,503	1,395,215	Total - Personnel Services		1,411,549	1,411,549	1,411,549
3,352	677	1,500	5315	Computer Supplies	1,000	1,000	1,000
3,878	1,087	2,500	5319	Office Supplies	2,000	2,000	2,000
262	1,327	1,200	5322	Lubricants	1,200	1,200	1,200
12,000	12,361	16,500	5323	Fuel	14,000	14,000	14,000
851	1,851	4,000	5324	Clothing	4,000	4,000	4,000
6,788	5,939	7,500	5326	Safety/Medical	7,500	7,500	7,500
7,514	6,568	15,000	5327	Chemicals	16,000	16,000	16,000
15,550	19,021	16,000	5328	Lab Supplies	18,000	18,000	18,000
2,500	1,624	3,000	5329	Other Supplies	2,000	2,000	2,000
9,705	13,068	10,000	5335	Electrical Supplies	10,000	10,000	10,000
4,573	5,702	11,000	5336	HVAC	11,000	11,000	11,000
-	492	1,300	5338	Tools	1,000	1,000	1,000
655	135	3,000	5352	Protective Clothing	2,000	2,000	2,000
10,065	10,915	12,000	5384	Trees	12,000	12,000	12,000
-	-	-	5409.140	Garage Services	-	-	-
-	-	7,000	5411	Engineering & Architect	5,000	5,000	5,000
3,657	1,528	25,000	5419	Other Professional Serv	25,000	25,000	25,000
19,647	13,715	21,000	5419.501	Testing/Lab	21,000	21,000	21,000
11,280	1,056	7,000	5419.707	Educ Outreach	5,000	5,000	5,000
16,183	16,163	16,000	5421	Telephone/Data	16,000	16,000	16,000
376	16,870	800	5422	Postage	800	800	800
3,121	1,484	-	5427	Training (Use 5492)	-	-	-
4,371	2,254	5,000	5429	Other Communication Serv	5,000	5,000	5,000
249	-	-	5431	Lodging (Use Travel 5439)	-	-	-
149	-	700	5432	Meals	-	-	-
270	-	400	5433	Mileage	-	-	-
-	-	1,500	5439	Travel	-	-	-
-	602	2,000	5443	Office Equipment	2,000	2,000	2,000
2,059	1,889	6,000	5446	Software Licenses	6,000	6,000	6,000
37,227	35,707	30,000	5451	Natural Gas	30,000	30,000	30,000
299,774	315,060	336,000	5453	Electricity	336,000	336,000	336,000
8,071	7,777	9,500	5454	Solid Waste Disposal	9,500	9,500	9,500
93,804	83,391	87,682	5471	Equipment Repair & Maint	87,000	87,000	87,000
278	1,898	7,000	5472	Buildings Repairs & Maint	7,000	7,000	7,000
8,775	4,847	10,000	5475	Vehicle Repair & Maint	10,000	10,000	10,000
18,045	22,915	17,000	5476	Laundry	21,500	21,500	21,500
3,816	1,862	5,000	5477	Instrumentation & Calibra	5,000	5,000	5,000

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
9,209	4,458	728,000	5479	Other Repair & Maint	728,000	728,000	728,000
2,313	2,337	11,000	5492	Registrations/Training	5,000	5,000	5,000
-	9,402	10,000	5493	Printing/Binding	10,000	10,000	10,000
22,176	23,107	26,000	5498	Permits/Fees	26,000	26,000	26,000
3,934	603	-	5499	Other Services (Acct Closed)	-	-	-
646,478	649,690	1,474,082	Total - Materials & Services		1,462,500	1,462,500	1,462,500
2,024,874	1,964,194	2,869,297	Program Total: 6511 - WWTP Operation		2,874,049	2,874,049	2,874,049
			Program: 6599 - Sewer Administration				
-	-	26,866	5409.140	Garage Services	23,088	23,088	23,088
-	13,796	-	5409.582	Garage Services	-	-	-
-	-	55,276	5411.001	Engineering Support to General Fund	62,000	62,000	62,000
-	5,835	-	5411.582	Engineering Support to PW Services Fu	-	-	-
5,500	6,832	9,000	5414	Accounting/Auditing	9,000	9,000	9,000
1,000	-	3,500	5419	Other Professional Serv	3,500	3,500	3,500
6,975	7,215	9,400	5419.003	US Gauging Station Fees	9,400	9,400	9,400
-	512	20,000	5422	Postage	20,000	20,000	20,000
33,702	44,100	49,500	5428	IS Support	54,800	54,800	54,800
21,006	21,959	19,068	5448	Internal Rent	18,641	18,641	18,641
-	8,574	9,000	5449	Other Leases	9,000	9,000	9,000
-	342,500	373,379	5450	General Right of Way Charge	380,847	380,847	380,847
23,797	23,797	43,152	5464	Workers' Comp	49,648	49,648	49,648
26,256	26,256	39,855	5465	General Liability Insur	51,751	51,751	51,751
-	-	400	5472	Buildings Repairs & Maint	400	400	400
-	-	-	5481	Utility Assistance Program	3,000	3,000	3,000
-	15,915	17,160	5500	Banking Fees & Charges	23,500	23,500	23,500
118,236	517,292	675,556	Total - Materials & Services		718,575	718,575	718,575
1,865,000	1,900,000	2,755,000	5711 Bond Principal, Revenue Series 2011A, Due Feb 2016		2,375,000	2,375,000	2,375,000
	365,153		5711 Bond Principal, Revenue Series 2011B, Due Feb 2016		115,000	115,000	115,000
13,335	-	-	5714 Interfund Loan		-	-	-
542,832	514,856	486,357	5721 Bond Interest, Revenue Series 2011A, Due Aug 2015		445,032	445,032	445,032
542,831	514,856	486,356	5721 Bond Interest, Revenue Series 2011A, Due Feb 2016		445,032	445,032	445,032
2,963,998	3,294,865	3,727,713	Total - Debt Service		3,380,064	3,380,064	3,380,064
3,082,234	3,812,157	4,403,269	Program Total: 6599 - Sewer Administration		4,098,639	4,098,639	4,098,639
			Program: 9711 - Operating Transfer Out				
90,000	90,000	90,000	5811.140	Transfer to Street	90,000	90,000	90,000
-	-	155,500	5811.465	Transfer to Sewer Cap Const	680,000	680,000	680,000
70,000	-	-	5811.470	Transfer to Water	-	-	-
-	-	13,504	5811.568	Transfer to Info Services	13,504	13,504	13,504
66,438	-	-	5811.582	Transfer to Public Works Svcs Fund	-	-	-
150,000	70,259	50,000	5811.591	Transfer to Equipment Replace	30,000	30,000	30,000
-	6,667	6,667	5841.376	Interfund Loan Transfer	6,319	6,319	6,319
-	6,667	6,667	5841.466	Interfund Loan Transfer	6,319	6,319	6,319
376,438	173,593	322,338	Total - Transfers Out		826,142	826,142	826,142
376,438	173,593	322,338	Program Total: 9711 - Operating Transfer Out		826,142	826,142	826,142
5,483,546	5,949,943	7,594,904	Department Total: 621 - Sewer		7,798,830	7,798,830	7,798,830

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget			FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 631 - Maintenance							
Program: 6521 - Sewer Line Maint							
154,192	153,907	157,005	5111	Regular Wages	132,533	132,533	132,533
2,812	3,383	4,430	5121	Overtime	-	-	-
79	85	104	5211	OR Workers' Benefit	92	92	92
11,740	11,719	12,357	5212	Social Security	10,145	10,145	10,145
33,449	33,933	33,908	5213	Med & Dent Ins	38,469	38,469	38,469
28,100	28,478	29,922	5214	Retirement	26,551	26,551	26,551
636	711	631	5215	Long Term Disability Ins	548	548	548
2,038	1,872	1,457	5216	Unemployment Insurance	1,195	1,195	1,195
333	372	332	5217	Life Insurance	287	287	287
233,379	234,462	240,146	Total - Personnel Services		209,820	209,820	209,820
229	403	400	5319	Office Supplies	400	400	400
66	16	150	5321	Cleaning Supplies	300	300	300
8,500	7,650	12,000	5323	Fuel	10,000	10,000	10,000
367	321	1,000	5324	Clothing	1,000	1,000	1,000
1,376	2,145	2,000	5326	Safety/Medical	2,000	2,000	2,000
2,427	4,059	5,250	5329	Other Supplies	5,250	5,250	5,250
392	118	-	5333	Paint (Closed)	-	-	-
904	294	750	5338	Tools	800	800	800
869	856	1,900	5352	Protective Clothing	1,900	1,900	1,900
52	-	150	5379	Water/Sewer Supplies	-	-	-
-	-	32,613	5409.140	Garage Services	41,455	41,455	41,455
-	12,471	-	5409.582	Garage Services	-	-	-
636	419	900	5419	Other Professional Serv	900	900	900
1,217	1,353	1,800	5421	Telephone/Data	1,800	1,800	1,800
231	-	150	5422	Postage	-	-	-
2,528	120	-	5427	Training (Use 5492)	-	-	-
278	-	350	5445	Work Equipment	500	500	500
5,379	5,578	9,200	5446	Software Licenses	9,200	9,200	9,200
-	-	750	5454	Solid Waste Disposal	-	-	-
19,131	16,709	8,000	5471	Equipment Repair & Maint	8,700	8,700	8,700
4,662	1,282	1,468	5475	Vehicle Repair & Maint	2,500	2,500	2,500
1,923	2,529	2,200	5476	Laundry	3,000	3,000	3,000
-	-	50,000	5479	Other Repair & Maint	50,000	50,000	50,000
1,000	630	2,900	5492	Registrations/Training	1,500	1,500	1,500
1,528	661	-	5499	Other Services (Acct Closed)	-	-	-
53,696	57,613	133,931	Total - Materials & Services		141,205	141,205	141,205
2,227	-	40,000	5635	Sewer	-	-	-
-	9,500	-	5649	Other Equipment	-	-	-
2,227	9,500	40,000	Total - Capital Outlay		-	-	-
289,303	301,575	414,077	Program Total: 6521 - Sewer Line Maint		351,025	351,025	351,025
289,303	301,575	414,077	Department Total: 631 - Maintenance		351,025	351,025	351,025

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 641 - Surface Water/Collections						
Program: 6611 - Surface Water Collection						
159,779	158,946	146,946	5111	Regular Wages	116,526	116,526
2,299	2,012	2,215	5121	Overtime	-	-
79	81	98	5211	OR Workers' Benefit	81	81
12,121	12,039	11,340	5212	Social Security	8,804	8,804
34,749	33,391	32,898	5213	Med & Dent Ins	35,861	35,861
29,467	31,237	29,050	5214	Retirement	23,871	23,871
670	737	597	5215	Long Term Disability Ins	479	479
2,107	1,918	1,351	5216	Unemployment Insurance	1,053	1,053
351	385	299	5217	Life Insurance	251	251
241,623	240,746	224,794	Total - Personnel Services		186,926	186,926
-	-	400	5319	Office Supplies	500	500
25	-	100	5321	Cleaning Supplies	-	-
1,563	-	6,000	5323	Fuel	4,000	4,000
402	-	500	5324	Clothing	-	-
87	-	-	5325	Ag Supplies	-	-
261	1,056	1,200	5326	Safety/Medical	1,200	1,200
1,886	1,741	2,400	5329	Other Supplies	2,500	2,500
400	353	450	5338	Tools	500	500
702	-	1,000	5352	Protective Clothing	1,500	1,500
31	-	225	5379	Water/Sewer Supplies	-	-
2,007	78	1,200	5419	Other Professional Serv	1,200	1,200
1,217	1,353	1,500	5421	Telephone/Data	1,500	1,500
-	-	50	5422	Postage	-	-
778	120	-	5427	Training (Use 5492)	-	-
10,274	12,600	13,200	5428	IS Support	13,700	13,700
-	-	75	5445	Work Equipment	-	-
270	165	650	5454	Solid Waste Disposal	600	600
4,655	4,655	-	5464	Workers' Comp	-	-
3,075	3,075	-	5465	General Liability Insur	-	-
1,543	3,321	3,000	5471	Equipment Repair & Maint	3,000	3,000
1,094	18	1,786	5475	Vehicle Repair & Maint	1,786	1,786
500	793	750	5476	Laundry	1,000	1,000
-	600	2,250	5492	Registrations/Training	1,500	1,500
2,340	680	-	5499	Other Services (Acct Closed)	-	-
33,109	30,608	36,736	Total - Materials & Services		34,486	34,486
274,731	271,354	261,530	Program Total: 6611 - Surface Water Collection		221,412	221,412
274,731	271,354	261,530	Department Total: 641 - Surface Water/Collections		221,412	221,412

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
-	-	209,023	5921 Contingency	208,253	208,253	208,253
-	-	1,126,522	5981.005 Reserve for Future Years	1,054,689	1,054,689	1,054,689
-	-	2,892,724	5981.007 Reserve for Debt Service	2,892,724	2,892,724	2,892,724
-	-	4,228,269	Total - Contingencies and Unappropriated Balances	4,155,666	4,155,666	4,155,666
-	-	4,228,269	Program Total: 9971 - Equity	4,155,666	4,155,666	4,155,666
-	-	4,228,269	Department Total: 901 - Ending Fund Balance	4,155,666	4,155,666	4,155,666
6,047,580	6,522,872	12,498,780	Expenditures Total	12,526,933	12,526,933	12,526,933
4,183,554	5,167,082	-	Fund Net Total: 472 - Sewer Fund	-	-	-

Capital Construction Funds



General Cap Const Fund – 358

Fund/Fund Number:
Department Director:

General Cap Const Fund - 358
Jim Row

Purpose of fund:

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

Description of FY 2014-15 projects:

- Completed the Legion Park Rehabilitation Project
- Upgraded the obsolete Library HVAC control system
- Completed roof repairs to the sally port area of City Hall
- The project to replace the City Hall HVAC system was eliminated due to cost. Project is being re-evaluated for minor modifications that can be done to redirect airflow and balance system

Description of FY 2015-16 projects:

Projects for the current year were reviewed carefully to identify those that were preventative and deemed necessary as current funding levels do not allow for non-essential projects. Only two capital projects were approved for this fund in this budget.

Project Name	Project Number	Amount	First Year Budgeted
Aquatic Center DX Heat Recovery Repair	CBGF3153	25,000	FY 2015-16
City Hall HVAC upgrade – new configuration	CBGF3118	51,000	FY 2015-16

See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 358 - General Cap Const Fund							
<u>Revenues</u>							
(122,938)	59,583	-	3081	Beginning Fund Balance	-	-	-
(122,938)	59,583	-	Total - Fund Balance		-	-	-
44,000	65,034	216,800	3341	State Grants	-	-	-
44,000	65,034	216,800	Total - Intergovernmental		-	-	-
(456)	133	-	3611	Interest from Investments	-	-	-
2,250	-	-	3679	Donations-Other	-	-	-
1	50	-	3699	Other Miscellaneous Income	-	-	-
1,795	183	-	Total - Miscellaneous Revenue		-	-	-
-	106,000	575,000	3971.001	Transfer From General Fund	76,000	76,000	76,000
207,000	43,356	346,000	3971.364	Transfer From Parks SDC	-	-	-
207,000	149,356	921,000	Total - Transfers In		76,000	76,000	76,000
129,857	274,156	1,137,800	Revenues Total		76,000	76,000	76,000
<u>Expenditures</u>							
-	14,000	-	5622	Library - Capital	-	-	-
-	23,982	-	5623.046	Pool Projects	-	-	-
-	-	575,000	5629	Buildings	76,000	76,000	76,000
-	102,131	562,800	5637	Parks	-	-	-
70,274	-	-	5637.042	Legion Park Playground	-	-	-
-	21,259	-	5639	Other Improvements	-	-	-
70,274	161,371	1,137,800	Total - Capital Outlay		76,000	76,000	76,000
-	89,000	-	5811.364	Transfer to Parks SDC	-	-	-
-	89,000	-	Total - Transfers Out		-	-	-
70,274	250,371	1,137,800	Expenditures Total		76,000	76,000	76,000
59,583	23,785	-	Fund Net	Total: 358 - General Cap Const Fund	-	-	-

Revenue Sources and Other Discussion

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

The **Transfers In** of \$76,000 is from the General Fund to cover Capital Outlay needs for the year. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Street & Storm Cap Const Fund – 363

Fund/Fund Number:
Department Director:

Street & Storm Cap Const Fund - 363
Randy Scott

Description of purpose/functions of department:

The purpose of this fund is for tracking street projects, including sidewalks or Storm Capital Improvement Projects. Statewide Transportation Improvement Program (STIP) are funds are not held by the City, but can be requested from the state of Oregon needed for street improvement projects. There are no personnel services costs associated with this fund.

Description of FY 2014-15 projects:

- ADA intersection improvements were done at various locations on Lincoln Street, Young Street, Cascade Drive and Boones Ferry Road
- Completing Garfield Street storm rehabilitation at Second Street

Description of FY 2015-16 projects:

Project Name	Project Number	Amount	First Year Budgeted
Safety Sidewalk & ADA Construction	CIST1165	25,000	FY 2010-11
Settlemier/Lincoln Intersection Improvement	CIST1470	60,000	FY 2015-16
Fourth Street Storm – Garfield to Harrison	CDST1471	260,000	FY 2015-16

See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 363 - Street & Storm Cap Const Fund							
<u>Revenues</u>							
674,351	235,500	210,500	3081	Beginning Fund Balance	54,000	54,000	54,000
674,351	235,500	210,500	Total - Fund Balance		54,000	54,000	54,000
280,050	-	-	3333.001	DoT Fund Exchange	-	-	-
280,050	-	-	Total - Intergovernmental		-	-	-
2,975	1,152	-	3611	Interest from Investments	1,000	1,000	1,000
-	23,860	-	3699	Other Miscellaneous Income	-	-	-
2,975	25,012	-	Total - Miscellaneous Revenue		1,000	1,000	1,000
-	513,421	-	3971.140	Transfer From Street	230,000	230,000	230,000
-	-	25,000	3971.376	Transfer From Street SDC	-	-	-
-	-	-	3971.377	Transfer From Storm SDC	60,000	60,000	60,000
-	513,421	25,000	Total - Transfers In		290,000	290,000	290,000
957,376	773,933	235,500	Revenues Total		345,000	345,000	345,000
<u>Expenditures</u>							
694,241	507,377	25,000	5631	Streets/Alleys/Sidewalks	85,000	85,000	85,000
27,635	88,404	142,000	5636	Storm Drains	260,000	260,000	260,000
721,876	595,781	167,000	Total - Capital Outlay		345,000	345,000	345,000
-	-	68,500	5981.005	Reserve for Future Years	-	-	-
-	-	68,500	Total - Contingencies and Unappropriated Balances		-	-	-
721,876	595,781	235,500	Expenditures Total		345,000	345,000	345,000
235,500	178,152	-	Fund Net	Total: 363 - Street & Storm Cap Const Fd	-	-	-

Revenue Sources and Other Discussion

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

Transfers In of \$290,000 represents funding for Capital Outlay projects. The transfer from Storm SDC Fund of \$60,000 is for capacity improvements for the Fourth Street storm project (CDST1471). The transfer from the Street Fund 140 of \$230,000 is to cover the balance of the total Capital Outlay because the fund is expected to have a beginning balance. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Sewer Cap Const Fund – 465

Fund/Fund Number: Sewer Cap Const Fund - 465
Department Director: Randy Scott

Description of purpose/functions of department:

The purpose of this fund is for major capital improvements to the City’s Waste Water Treatment Plant and sewer collection systems. There are no personnel costs associated with this fund.

Description of FY 2014-15 projects:

- Completed roof at WWTP admin building
- Majority of I-5 sewer relocation project completed
- Replace identified sewer collection system piping

Description of FY 2015-16 projects:

Project Name	Project Number	Amount	First Year Budgeted
Replacement: Force Main air relief valve facilities upgrade	CDSW1415	50,000	FY 2014-15
Pump station upgrades	CDSW1414	225,000	FY 2013-14
I-5 Interchange sanitary sewer relocations	CDSW1143	50,000	FY 2013-14
Mill Creek pump station phase 1	CDSW1413	150,000	FY 2013-14
Rehab sewer main N. First – Harrison to No Name	CDSW1466	200,000	FY 2015-16
West Hayes Street sanitary sewer pipeline project	CDSW1417	1,975,000	FY 2014-15
WWTP Phase 2A construction/natural treatment	CISW1052	1,750,000	FY 2011-12
Young Street sewer pipeline	CDSW1469	1,773,000	FY 2015-16

See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 465 - Sewer Cap Const Fund							
<u>Revenues</u>							
17,521,688	13,530,151	11,000,000	3081	Beginning Fund Balance	12,000,000	12,000,000	12,000,000
17,521,688	13,530,151	11,000,000	Total - Fund Balance		12,000,000	12,000,000	12,000,000
-	(372)	-	3435.102	Service Chg-95-6 Increase	-	-	-
-	(372)	-	Total - Charges for Goods and Services		-	-	-
73,974	70,900	60,000	3611	Interest from Investments	65,000	65,000	65,000
73,974	70,900	60,000	Total - Miscellaneous Revenue		65,000	65,000	65,000
-	-	22,500	3971.140	Transfer From Street	-	-	-
-	-	50,000	3971.376	Transfer From Street SDC	25,000	25,000	25,000
-	-	101,250	3971.470	Transfer From Water	-	-	-
-	-	155,500	3971.472	Transfer From Sewer	680,000	680,000	680,000
-	-	-	3971.475	Transfer From Sewer SDC	500,000	500,000	500,000
-	-	329,250	Total - Transfers In		1,205,000	1,205,000	1,205,000
17,595,662	13,600,679	11,389,250	Revenues Total		13,270,000	13,270,000	13,270,000
<u>Expenditures</u>							
-	222,583	-	5631	Streets/Alleys/Sidewalks	-	-	-
1,172,787	703,761	5,371,250	5635	Sewer	6,173,000	6,173,000	6,173,000
1,172,787	926,343	5,371,250	Total - Capital Outlay		6,173,000	6,173,000	6,173,000
-	-	53,000	5811.466	Transfer to Water Cap Const	-	-	-
2,892,724	-	-	5811.472	Transfer to Sewer	-	-	-
2,892,724	-	53,000	Total - Transfers Out		-	-	-
-	-	5,965,000	5981.005	Reserve for Future Years	7,097,000	7,097,000	7,097,000
-	-	5,965,000	Total - Contingencies and Unappropriated Balances		7,097,000	7,097,000	7,097,000
4,065,511	926,343	11,389,250	Expenditures Total		13,270,000	13,270,000	13,270,000
13,530,151	12,674,336	-	Fund Net	Total: 465 - Sewer Cap Const Fund	-	-	-

Revenue Sources and Other Discussion

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

The **Transfers In** of \$1,205,000 is for projects not fully funded by sewer bond proceeds held in this fund. This includes \$25,000 from the Street SDC Fund for I-5 Sewer Relocation project (CDSW1143), \$500,000 from the Sewer SDC Fund for capacity improvement on Young Street (CDSW1469) and the balance of \$680,000 for sewer improvements not fully funded by the bond proceeds.

Water Cap Const Fund – 466

Fund/Fund Number:
Department Director:

Water Cap Const Fund - 466
Randy Scott

Description of purpose/functions of department:

This fund is used for major water construction projects. There are no personnel costs associated with this fund.

Description of FY 2014-15 projects:

- Majority of Laurel Avenue waterline bore completed
- Majority of Hwy 99E @ Young Street intersection completed
- Continue to replace old meters with Automatic Read Meters

Description of FY 2015-16 projects:

Project Name	Project Number	Amount	First Year Budgeted
Hwy 99E Waterline Bore @ Laurel	CDWA1411	5,000	FY 2011-12
Automatic Read Meter replacement	CDWA1060	500,000	FY 2010-11
I-5 Interchange water relocations	CDWA1158	15,000	FY 2013-14
Hwy 99E Aztec to Lincoln waterline	CDWA1412	220,000	FY 2014-15
Parr Road treatment plant storm & pump upgrades	CDWA1465	64,000	FY 2015-16
Hwy 99E Aztec to Tomlin waterline	CDWA1468	275,000	FY 2015-16
Hwy 99E/Young Street utility upgrades	CDWA1463	10,000	FY 2014-15

See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 466 - Water Cap Const Fund						
<u>Revenues</u>						
4,510,392	3,159,720	2,387,000	3081 Beginning Fund Balance	2,000,000	2,000,000	2,000,000
4,510,392	3,159,720	2,387,000	Total - Fund Balance	2,000,000	2,000,000	2,000,000
-	(228)	-	3434.101 Water Sales Revenue	-	-	-
-	(228)	-	Total - Charges for Goods and Services	-	-	-
17,106	16,336	8,000	3611 Interest from Investments	14,000	14,000	14,000
17,106	16,336	8,000	Total - Miscellaneous Revenue	14,000	14,000	14,000
39,221	-	-	3811.123 Interfund Loan From Building	-	-	-
39,221	-	-	Total - Other Financing Sources	-	-	-
-	-	125,000	3971.376 Transfer From Street SDC	-	-	-
-	-	53,000	3971.465 Transfer From Sewer Construction	-	-	-
-	39,221	39,221	3972 Interfund Loan Transfer	40,874	40,874	40,874
-	39,221	217,221	Total - Transfers In	40,874	40,874	40,874
4,566,719	3,215,050	2,612,221	Revenues Total	2,054,874	2,054,874	2,054,874
<u>Expenditures</u>						
652,999	474,925	1,210,000	5634 Water - Capital	1,089,000	1,089,000	1,089,000
652,999	474,925	1,210,000	Total - Capital Outlay	1,089,000	1,089,000	1,089,000
754,000	-	-	5811.470 Transfer to Water	-	-	-
754,000	-	-	Total - Transfers Out	-	-	-
-	-	1,402,221	5981.005 Reserve for Future Years	965,874	965,874	965,874
-	-	1,402,221	Total - Contingencies and Unappropriated Balances	965,874	965,874	965,874
1,406,999	474,925	2,612,221	Expenditures Total	2,054,874	2,054,874	2,054,874
3,159,720	2,740,125	-	Fund Net Total: 466 - Water Cap Const Fund	-	-	-

Revenue Sources and Other Discussion

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

Transfers In of \$40,874 is for repayments from the General Fund, Water Fund and Sewer Fund for an inter-fund loan for the City's accounting and utility billing system.

For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Special Revenue Funds



Building Inspection Fund – 123

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

The division consists of a full-time building official, two full-time plans examiner/inspectors and 0.30 FTE of the administrative assistant position.

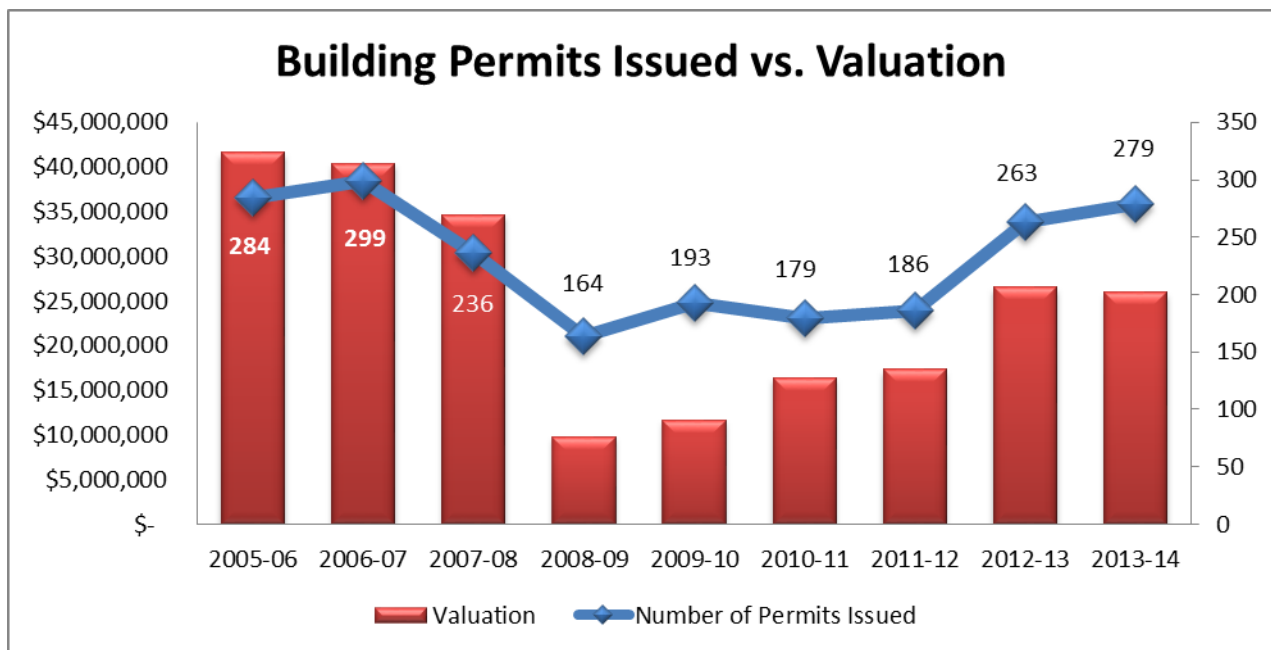
Description of FY 2014-15 accomplishments:

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

Description of FY 2015-16 proposed focus/goals:

The Building Inspection Fund goals are maintenance goals, so they are unchanged

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



Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Building Inspection Fund						
Revenues						
94,836	308,351	440,459	Fund Balance	350,000	350,000	350,000
553,274	498,574	331,283	Licenses and Permits	422,554	422,554	422,554
25,162	26,218	213,388	Intergovernmental	375,530	375,530	375,530
39,169	28,694	23,800	Miscellaneous Revenue	21,700	21,700	21,700
712,441	861,837	1,008,930	Revenues Total	1,169,784	1,169,784	1,169,784
Expenditures						
234,897	333,733	339,663	Personnel Services	467,104	467,104	467,104
169,193	143,954	270,251	Materials & Services	453,715	453,715	453,715
-	-	3,001	Transfers Out	3,001	3,001	3,001
-	-	396,015	Contingencies and Reserve	245,964	245,964	245,964
404,090	477,687	1,008,930	Expenditures Total	1,169,784	1,169,784	1,169,784
308,351	384,150	-	Revenue Over (Under) Expenditures	-	-	-
1.8	1.8	2.3	Full-Time Equivalent (FTE)	2.3	2.3	2.3

Revenue Sources and Other Discussion

The **Licenses and Permits** category of revenue is the largest source within the fund with 58 percent of the revenue. It contains revenue 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 \$3,001 is the Building Fund's portion of the second of four annual payments for the new phone system.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 123 - Building Inspection Fund						
Revenues						
94,836	308,351	440,459	3081 Beginning Fund Balance	350,000	350,000	350,000
94,836	308,351	440,459	Total - Fund Balance	350,000	350,000	350,000
167,262	158,071	123,266	3221.101 Building Permits	154,796	154,796	154,796
41,182	58,595	21,280	3221.102 Mechanical Permits	30,720	30,720	30,720
154,279	142,345	116,428	3221.105 Plan Check Fees	145,651	145,651	145,651
66,870	36,012	52,719	3221.106 Fire Check Fees	63,424	63,424	63,424
14,172	18,702	10,640	3221.109 Plan Check--Mechanical	15,360	15,360	15,360
-	3,359	6,950	3221.110 CET Administrative Fee	12,603	12,603	12,603
109,508	81,489	-	3891.359 CET Suspend	-	-	-
553,274	498,574	331,283	Total - Licenses and Permits	422,554	422,554	422,554
-	-	302,888	3891 Construction Excise Tax	315,030	315,030	315,030
50	-	-	3891.099 Marion County State Surcharge	-	-	-
25,112	26,098	60,000	3891.159 State Surcharge	60,000	60,000	60,000
-	120	500	3891.259 State Manufactured Home Fee	500	500	500
25,162	26,218	363,388	Total - Intergovernmental	375,530	375,530	375,530
1,159	1,902	1,400	3611 Interest from Investments	2,500	2,500	2,500
38,010	26,792	22,400	3699 Other Miscellaneous Income	19,200	19,200	19,200
39,169	28,694	23,800	Total - Miscellaneous Revenue	21,700	21,700	21,700
712,441	861,836	1,158,930	Revenues Total	1,169,784	1,169,784	1,169,784

FY 2012-13	FY 2013-14	FY 2014-15	Account Description		FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget			Proposed	Approved	Adopted
<u>Expenditures</u>							
143,492	226,758	338,818	5111	Regular Wages	295,012	295,012	295,012
23,153	-	-	5112	Part-Time Wages	37,118	37,118	37,118
-	11,856	10,000	5121	Overtime	-	-	-
52	78	93	5211	OR Workers' Benefit	146	146	146
12,788	18,097	18,250	5212	Social Security	25,378	25,378	25,378
21,905	25,865	25,089	5213	Med & Dent Ins	41,073	41,073	41,073
30,408	46,627	53,762	5214	Retirement	63,524	63,524	63,524
613	1,064	986	5215	Long Term Disability Ins	1,222	1,222	1,222
2,166	2,834	2,152	5216	Unemployment Insurance	2,994	2,994	2,994
321	554	513	5217	Life Insurance	637	637	637
234,897	333,733	449,663	Total - Personnel Services		467,104	467,104	467,104
3,662	2,739	12,900	5319	Office Supplies	11,000	11,000	11,000
360	403	750	5323	Fuel	750	750	750
-	-	200	5329	Other Supplies	-	-	-
-	-	1,700	5409.140	Garage Services	1,700	1,700	1,700
9,405	468	25,582	5419	Other Professional Serv	16,000	16,000	16,000
537	600	700	5421	Telephone/Data	700	700	700
-	-	55	5422	Postage	55	55	55
8,934	12,600	13,200	5428	IS Support	13,700	13,700	13,700
463	763	1,690	5439	Travel	1,690	1,690	1,690
11,249	10,776	6,880	5448	Internal Rent	7,320	7,320	7,320
1,878	1,878	3,819	5464	Workers' Comp	5,204	5,204	5,204
2,272	2,272	3,505	5465	General Liability Insur	4,184	4,184	4,184
385	575	1,050	5475	Vehicle Repair & Maint	1,050	1,050	1,050
-	-	-	5490	Refunds	10,000	10,000	10,000
430	570	950	5491	Dues & Subscriptions	950	950	950
675	1,825	3,382	5492	Registrations/Training	3,382	3,382	3,382
-	60	500	5498.259	St Mfg Fee	500	500	500
25,098	26,120	60,000	5498.359	State Surc	60,000	60,000	60,000
103,582	81,489	302,888	5498.459	Construction Excise Tax	315,030	315,030	315,030
263	625	-	5499	Other Services (Acct Closed)	-	-	-
-	190	500	5729	Interest for CET	500	500	500
169,193	143,954	440,251	Total - Materials & Services		453,715	453,715	453,715
-	-	3,001	5811.568	Transfer to Info Services	3,001	3,001	3,001
-	-	3,001	Total - Transfers Out		3,001	3,001	3,001
-	-	266,015	5921	Contingency	245,964	245,964	245,964
-	-	266,015	Total - Contingencies and Unappropriated Balances		245,964	245,964	245,964
404,090	477,686	1,158,930	Expenditures Total		1,169,784	1,169,784	1,169,784
308,351	384,150	-	Fund Net	Total: 123 - Building Inspection Fund	-	-	-

Search & Seizure Fund – 132

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

Description of purpose/functions of department:

The Search and Seizure 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, including number of personnel:

The program is managed and operated by the Criminal Investigations division of the Police Department.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 132 - Search & Seizure Fund							
<u>Revenues</u>							
(22,694)	-	1,100	3081	Beginning Fund Balance	6,944	6,944	6,944
(22,694)	-	1,100	Total - Fund Balance		6,944	6,944	6,944
(86)	4	-	3611	Interest from Investments	15	15	15
15,717	-	-	3692	Confiscated Cash	-	-	-
-	1,106	-	3693	Sale of Confiscated Prop	-	-	-
15,631	1,111	-	Total - Miscellaneous Revenue		15	15	15
7,063	-	-	3971.001	Transfer From General Fund	-	-	-
7,063	-	-	Total - Transfers In		-	-	-
-	1,111	1,100	Revenues Total		6,959	6,959	6,959
<u>Expenditures</u>							
-	-	-	5329	Other Supplies	6,959	6,959	6,959
-	-	-	Total - Materials & Services		6,959	6,959	6,959
-	-	1,100	5921	Contingency	-	-	-
-	-	1,100	Total - Contingencies and Unappropriated Balances		-	-	-
-	-	1,100	Expenditures Total		6,959	6,959	6,959
-	1,111	-	Fund Net Total: 132 - Search & Seizure Fund		-	-	-

Revenue Sources and Other Discussion

The Search and Seizure Fund is funded by federal grants and criminal forfeitures and varies from year to year depending on activity. The grant proceeds are used to continue police investigations directly related to gang and drug activity.



Housing Rehabilitation Fund – 137

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

Description of Purpose/Functions of department:

The City of Woodburn was awarded Community Development Block Grants (CDBG's) for the Housing Rehabilitation Program in the mid-1980's, and again in the mid-1990s, for lending to area homeowners eligible for the program. Over the years, through repayment of loans, the Housing Rehabilitation Program had accumulated approximately \$674,585. This income was divided into two categories: restricted and unrestricted income, based on contract requirements when the grants were originally awarded. Restricted income (\$453,305) is that income received from grant years 1993 or later, and we are required to use it to continue the Housing Rehabilitation Program. The unrestricted funds (approximately \$221,000) had been used for the Business Assistance Loan Program, which was terminated July 1, 2013 due to a lack of interest in the program.

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

The City and its program administrator experienced extremely difficulty in being able to award funds to interested parties due to the lack of required equity. While disappointing, ultimately 11 loans were made for much-needed home repairs. Program administrative costs were also reduced, reflecting the fewer number of loans ultimately being made.

Description of department, including number of personnel:

The Economic Development Services Director oversees these programs and there are labor allocations to this fund. See Personnel Allocation on page 194 for allocation details.

Description of FY 2014-15 accomplishments:

- Program administrator (Mid-Willamette Valley Council of Governments) met with several dozen property owners for pre-application meetings
- Ultimately, 12 home owners were able to qualify for Housing Rehabilitation Program loan funds, although one withdrew his application
- Eleven property owners proceeded to make home repairs with available funding
- Non-committed funding is available for the statewide CDBG program

Description of FY 2015-16 proposed focus/goals:

- Continue to administer program by closing out old loans over time and re-evaluating program status periodically

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Housing Rehab Fund						
Revenues						
331,112	338,019	113,583	Fund Balance	149,739	149,739	149,739
16,161	8,178	1,000	Miscellaneous Revenue	1,000	1,000	1,000
35,411	50,232	20,000	Other Financing Sources	20,000	20,000	20,000
<u>382,684</u>	<u>396,429</u>	<u>134,583</u>	Revenues Total	<u>170,739</u>	<u>170,739</u>	<u>170,739</u>
Expenditures						
9,378	12,273	12,502	Personnel Services	13,071	13,071	13,071
35,287	2,430	40,200	Materials & Services	40,000	40,000	40,000
-	200,000	-	Transfers Out	-	-	-
-	-	81,881	Contingencies and Reserve	117,668	117,668	117,668
<u>44,665</u>	<u>214,703</u>	<u>134,583</u>	Expenditures Total	<u>170,739</u>	<u>170,739</u>	<u>170,739</u>
<u>338,019</u>	<u>181,726</u>	<u>-</u>	Revenue Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>

Revenue Sources and Other Discussion

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

The **Miscellaneous Revenue** category declined because it previously included rent for properties that may be declared surplus and sold.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 137 - Housing Rehab Fund							
<u>Revenues</u>							
331,112	338,019	113,583	3081	Beginning Fund Balance	149,739	149,739	149,739
331,112	338,019	113,583	Total - Fund Balance		149,739	149,739	149,739
1,511	1,043	1,000	3611	Interest from Investments	1,000	1,000	1,000
14,650	7,135	-	3625	Facilities Rent	-	-	-
16,161	8,178	1,000	Total - Miscellaneous Revenue		1,000	1,000	1,000
9,137	33,649	-	3824.000	Loan Payback 2000	-	-	-
-	16,583	5,000	3824.087	Loan Payback 1987	5,000	5,000	5,000
-	-	5,000	3824.089	Loan Payback 1989	5,000	5,000	5,000
23,353	-	-	3824.095	Loan Payback 1995	-	-	-
-	-	5,000	3824.096	Loan Payback 1996	5,000	5,000	5,000
-	-	5,000	3824.097	Loan Payback 1997	5,000	5,000	5,000
660	-	-	3824.098	Loan Payback 1998	-	-	-
2,261	-	-	3824.099	Loan Payback 1999	-	-	-
35,411	50,232	20,000	Total - Other Financing Sources		20,000	20,000	20,000
382,684	396,429	134,583	Revenues Total		170,739	170,739	170,739
<u>Expenditures</u>							
6,780	9,051	8,973	5111	Regular Wages	9,196	9,196	9,196
2	3	4	5211	OR Workers' Benefit	4	4	4
501	674	668	5212	Social Security	679	679	679
758	711	591	5213	Med & Dent Ins	639	639	639
1,206	1,664	2,131	5214	Retirement	2,411	2,411	2,411
29	42	37	5215	Long Term Disability Ins	38	38	38
88	107	81	5216	Unemployment Insurance	84	84	84
15	22	17	5217	Life Insurance	20	20	20
9,378	12,273	12,502	Total - Personnel Services		13,071	13,071	13,071
-	-	100	5329	Other Supplies	-	-	-
11,465	805	12,000	5419	Other Professional Serv	14,000	14,000	14,000
-	-	100	5451	Natural Gas	-	-	-
-	-	2,000	5491	Dues & Subscriptions	-	-	-
-	-	1,000	5492	Registrations/Training	-	-	-
925	1,625	1,000	5498	Permits/Fees	2,000	2,000	2,000
968	-	-	5499	Other Services (Acct Closed)	-	-	-
21,928	-	24,000	5499.101	Housing Rehab Loans	24,000	24,000	24,000
35,287	2,430	40,200	Total - Materials & Services		40,000	40,000	40,000
-	200,000	-	5811.001	Transfer to General Fund	-	-	-
-	200,000	-	Total - Transfers Out		-	-	-
-	-	81,881	5921	Contingency	117,668	117,668	117,668
-	-	81,881	Total - Contingencies and Unappropriated Balances		117,668	117,668	117,668
44,665	214,704	134,583	Expenditures Total		170,739	170,739	170,739
338,019	181,726	-	Fund Net	Total: 137 - Housing Rehab Fund	-	-	-



Special Assessment Fund – 360

Fund/Fund Number: Special Assessment Fund - 360
Department/Department Number: PW Administration
Department Director: Randy Scott

Description of purpose/functions of department:

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

Revenue Sources and Other Discussion

The fund collects repayment from various Local Improvement Districts (LIDs) for special projects. The budgeted amount is expected repayments, including interest, to be collected during the fiscal year. Revenue for this fund is declining, as the outstanding balance on special assessments has declined to approximately \$35,000.

Transfers Out of \$1,071,849 represent repayment of inter fund loan for road improvement projects on Boones Ferry Road and E. Hardcastle Road. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 360 - Special Assessment Fund							
<u>Revenues</u>							
1,000,961	1,024,912	1,050,000	3081	Beginning Fund Balance	1,050,000	1,050,000	1,050,000
1,000,961	1,024,912	1,050,000	Total - Fund Balance		1,050,000	1,050,000	1,050,000
4,479	5,539	6,000	3611	Interest from Investments	5,400	5,400	5,400
3,127	1,098	3,000	3614	Special Assessment-Interest	3,000	3,000	3,000
956	-	-	3681	Special Assessment Principal	-	-	-
473	92	-	3681.001	LID Alley	-	-	-
10,331	6,777	9,500	3681.004	LID Boones Ferry	9,500	9,500	9,500
1,163	956	1,449	3681.008	LID Hardcastle	1,449	1,449	1,449
676	-	-	3681.009	LID Parr Road	-	-	-
772	771	1,000	3681.010	LID West Lincoln	1,000	1,000	1,000
2,036	1,116	1,500	3681.011	LID Ironwood	1,500	1,500	1,500
24,013	16,349	22,449	Total - Miscellaneous Revenue		21,849	21,849	21,849
1,024,974	1,041,261	1,072,449	Revenues Total		1,071,849	1,071,849	1,071,849
<u>Expenditures</u>							
62	-	-	5500	Banking Fees & Charges	-	-	-
62	-	-	Total - Materials & Services		-	-	-
-	-	-	5811.376	Transfer to Street SDC Fund	1,071,849	1,071,849	1,071,849
-	-	-	Total - Transfers Out		1,071,849	1,071,849	1,071,849
-	-	1,072,449	5981.005	Reserve for Future Years	-	-	-
-	-	1,072,449	Total - Contingencies and Unappropriated Balances		-	-	-
62	-	1,072,449	Expenditures Total		1,071,849	1,071,849	1,071,849
1,024,912	1,041,261	-	Fund Net Total: 360 - Special Assessment Fund		-	-	-



Parks SDC Fund – 364

Fund/Fund Number:
Department Director:

Parks SDC Fund - 364
Jim Row

Description of purpose/functions of department:

The Parks SDC Fund collects system development charges assessed against residential and commercial construction projects. Parks SDC funds can only be utilized by the City to support park planning and development projects that add capacity to the City's parks system. There are no personnel costs associated with this fund.

Description of FY 2014-15 accomplishments:

- Completed the Legion Park Rehabilitation Project

Description of FY 2015-16 proposed focus/goals:

- Update Park SDC Methodology
- Seek funding to initiate phase 2 of the Legion Park Rehabilitation Project

Revenue Sources and Other Discussion

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

The **Materials & Services** expense of \$30,000 is for the Parks Master Plan update.



Legion Park Rehabilitation Project – New Pavilion - 2015

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 364 - Parks SDC Fund							
<u>Revenues</u>							
446,130	262,417	394,000	3081	Beginning Fund Balance	180,000	180,000	180,000
446,130	262,417	394,000	Total - Fund Balance		180,000	180,000	180,000
49,175	125,055	90,000	3458.501	Park's SDC's	90,000	90,000	90,000
49,175	125,055	90,000	Total - Charges for Goods and Services		90,000	90,000	90,000
1,991	1,845	2,785	3611	Interest from Investments	2,300	2,300	2,300
1,991	1,845	2,785	Total - Miscellaneous Revenue		2,300	2,300	2,300
-	89,000	-	3971.358	Transfer From General Cap Const	-	-	-
-	89,000	-	Total - Transfers In		-	-	-
497,295	478,317	486,785	Revenues Total		272,300	272,300	272,300
<u>Expenditures</u>							
3,533	6,120	30,000	5419	Other Professional Serv	30,000	30,000	30,000
3,533	6,120	30,000	Total - Materials & Services		30,000	30,000	30,000
14,226	-	-	5637.009	Greenway	-	-	-
10,119	-	-	5637.040	Centennial Park	-	-	-
24,345	-	-	Total - Capital Outlay		-	-	-
207,000	43,356	346,000	5811.358	Transfer to General Cap Const Fund	-	-	-
207,000	43,356	346,000	Total - Transfers Out		-	-	-
-	-	110,785	5981.005	Reserve for Future Years	242,300	242,300	242,300
-	-	110,785	Total - Contingencies and Unappropriated Balances		242,300	242,300	242,300
234,878	49,476	486,785	Expenditures Total		272,300	272,300	272,300
262,417	428,841	-	Fund Net	Total: 364 - Parks SDC Fund	-	-	-

Street SDC Fund – 376

Fund/Fund Number:
Department Director:

Street SDC Fund - 376
Randy Scott

Description of purpose/functions of department:

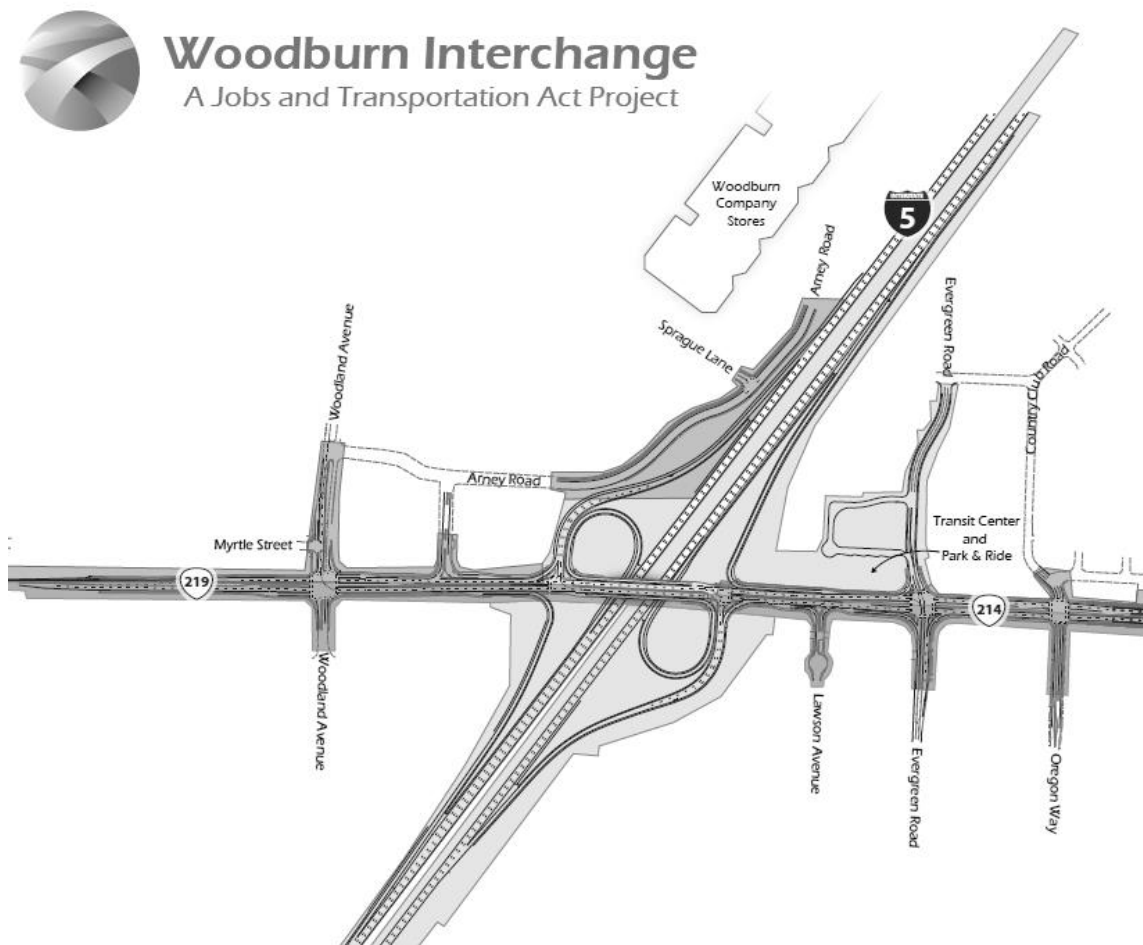
This fund is for the collection of Transportation Impact Fees (TIF) assessed against new development at the time the building permit is issued and used to fund improvements necessitated by increased demand for capacity. Revenue in this fund is used only for capacity improvements. The TIF charge is based on the number of increased automobile trips expected by any given type of development. The fee for a new single-family residence is \$3,532. There are no personnel costs associated with this fund.

Description of FY 2014-15 accomplishments:

- Interchange – Finalize water and sewer line relocations in the vicinity of the interchange prior to road construction improvements by the State

Description of FY 2015-16 proposed focus/goals:

- Finalize costs and make final payment with ODOT on Interchange project



Revenue Sources and Other Discussion

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

Transfers In of \$1,112,723 represents repayment of \$40,874 from the General Fund, Water Fund and Sewer Fund for an inter-fund loan for the City's accounting and utility billing system and \$1,071,849 from Special Assessment Fund for repayment of inter fund loan for road improvement projects on Boones Ferry Road and E. Hardcastle Road. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201.

Capital Outlay of \$4.6 million is for the estimated balance of the agreement with Oregon Department of Transportation for the I-5 Interchange Project. The City originally owed the state of Oregon \$5.5 million for project, but the City will be allowed to credit costs incurred against the original balance, which are estimated to be \$900,000. The project may need to be fully completed and evaluated before the City's exact liability can be calculated.

Transfers Out of \$25,000 to the Sewer Cap Construction Fund for project CDSW1143. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201. See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

The debt serviced by this fund matures in FY 2017-2018 and the outstanding principal as of June 30, 2015 is only \$96,215. For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 193.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 376 - Street SDC Fund							
<u>Revenues</u>							
5,176,680	5,130,650	4,598,000	3081	Beginning Fund Balance	5,500,000	5,500,000	5,500,000
5,176,680	5,130,650	4,598,000	Total - Fund Balance		5,500,000	5,500,000	5,500,000
411,527	521,933	300,000	3458.101	Transportation Impact Fees	325,000	325,000	325,000
411,527	521,933	300,000	Total - Charges for Goods and Services		325,000	325,000	325,000
24,947	27,606	34,000	3611	Interest from Investments	27,500	27,500	27,500
165	-	-	3615	Interest fr Deferred Pmts	-	-	-
-	139,104	-	3699	Other Miscellaneous Income	-	-	-
-	2,558	-	3881	Reimbursements	-	-	-
25,112	169,268	34,000	Total - Miscellaneous Revenue		27,500	27,500	27,500
39,221	-	-	3812	Interfund Loan Repayment	-	-	-
39,221	-	-	Total - Other Financing Sources		-	-	-
-	-	-	3971.360	Transfer From Special Assessment Fund	1,071,849	1,071,849	1,071,849
-	39,221	39,221	3972	Interfund Loan Transfer	40,874	40,874	40,874
-	39,221	39,221	Total - Transfers In		1,112,723	1,112,723	1,112,723
5,652,540	5,861,072	4,971,221	Revenues Total		6,965,223	6,965,223	6,965,223
<u>Expenditures</u>							
488,371	619,986	-	5631	Streets/Alleys/Sidewalks	4,600,000	4,600,000	4,600,000
488,371	619,986	-	Total - Capital Outlay		4,600,000	4,600,000	4,600,000
33,519	29,663	29,895	5711	Bond Principal, 1999 Oregon EDD, Due 12/1	30,141	30,141	30,141
-	7,857	6,373	5721	Bond Interest, 1999 Oregon EDD, Due 12/1	4,879	4,879	4,879
33,519	37,520	36,268	Total - Debt Service		35,020	35,020	35,020
-	-	25,000	5811.363	Transfer to Street & Storm Cap Const Fund	-	-	-
-	-	50,000	5811.465	Transfer to Sewer Cap Const	25,000	25,000	25,000
-	-	125,000	5811.466	Transfer to Water Cap Const	-	-	-
-	-	200,000	Total - Transfers Out		25,000	25,000	25,000
-	-	4,628,668	5981.005	Reserve for Future Years	2,233,938	2,233,938	2,233,938
-	-	106,285	5981.007	Reserve for Debt Service	71,265	71,265	71,265
-	-	4,734,953	Total - Contingencies and Unappropriated Balances		2,305,203	2,305,203	2,305,203
521,890	657,506	4,971,221	Expenditures Total		6,965,223	6,965,223	6,965,223
5,130,650	5,203,566	-	Fund Net	Total: 376 - Street SDC Fund	-	-	-



Storm SDC Fund – 377

Fund/Fund Number:
Department Director:

Storm SDC Fund - 377
 Randy Scott

Description of purpose/functions of department:

Storm Water System Development Charges are generated by assessing new development for increased demands for capacity and collected at the time the building permit is issued. This revenue can only be used for increased capacity. The fee for a new single-family residence is \$55 per 500 square feet (SF) of impervious surface. A new single family residence with a 1,500 SF house, a 400 SF garage and a 400 SF driveway would be \$253. There are no personnel or personnel costs associated with this fund.

Description of FY 2014-15 accomplishments:

- Due to lack of development and reduced revenues, no projects were funded in FY 2014-15

Description of FY 2015-16 proposed focus/goals:

- No major projects are planned for FY 2015-16

Revenue Sources and Other Discussion

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

Transfers Out of \$60,000 to the Street Storm Cap Construction Fund for project CDST1471. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201. See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 377 - Storm SDC Fund						
<u>Revenues</u>						
443,092	470,119	467,000	3081 Beginning Fund Balance	520,000	520,000	520,000
443,092	470,119	467,000	Total - Fund Balance	520,000	520,000	520,000
25,328	27,191	15,000	3458.201 Storm SDC's	20,000	20,000	20,000
25,328	27,191	15,000	Total - Charges for Goods and Services	20,000	20,000	20,000
1,699	2,582	2,000	3611 Interest from Investments	2,500	2,500	2,500
1,699	2,582	2,000	Total - Miscellaneous Revenue	2,500	2,500	2,500
470,119	499,892	484,000	Revenues Total	542,500	542,500	542,500
<u>Expenditures</u>						
-	-	-	5811.363 Transfer to Street & Storm Cap Const Fund	60,000	60,000	60,000
-	-	-	Total - Transfers Out	60,000	60,000	60,000
-	-	484,000	5981.005 Reserve for Future Years	482,500	482,500	482,500
-	-	484,000	Total - Contingencies and Unappropriated Balances	482,500	482,500	482,500
-	-	484,000	Expenditures Total	542,500	542,500	542,500
470,119	499,892	-	Fund Net Total: 377 - Storm SDC Fund	-	-	-



Water SDC Fund – 474

Fund/Fund Number:
Department Director:

Water SDC Fund - 474
Randy Scott

Description of purpose/functions of department:

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

Description of FY 2014-15 accomplishments:

- Due to lack of development no projects were funded in FY 2014-15

Description of FY 2015-16 proposed focus/goals:

- Water Master Plan Update

Revenue Sources and Other Discussion

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

The **Material and Services** expense of \$100,000 is for the Water Master Plan update.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 474 - Water SDC						
<u>Revenues</u>						
662,183	741,370	794,000	3081 Beginning Fund Balance	1,000,000	1,000,000	1,000,000
662,183	741,370	794,000	Total - Fund Balance	1,000,000	1,000,000	1,000,000
76,311	160,636	60,000	3458.301 Water SDC's	100,000	100,000	100,000
76,311	160,636	60,000	Total - Charges for Goods and Services	100,000	100,000	100,000
2,876	4,357	3,475	3611 Interest from Investments	5,000	5,000	5,000
2,876	4,357	3,475	Total - Miscellaneous Revenue	5,000	5,000	5,000
741,370	906,364	857,475	Revenues Total	1,105,000	1,105,000	1,105,000
<u>Expenditures</u>						
-	-	-	5419 Other Professional Serv	100,000	100,000	100,000
-	-	-	Total - Materials & Services	100,000	100,000	100,000
-	-	50,000	5811.470 Transfer to Water	-	-	-
-	-	50,000	Total - Transfers Out	-	-	-
-	-	807,475	5981.005 Reserve for Future Years	1,005,000	1,005,000	1,005,000
-	-	807,475	Total - Contingencies and Unappropriated Balances	1,005,000	1,005,000	1,005,000
-	-	857,475	Expenditures Total	1,105,000	1,105,000	1,105,000
741,370	906,364	-	Fund Net Total: 474 - Water SDC	-	-	-



Sewer SDC Fund – 475

Fund/Fund Number:
Department Director:

Sewer SDC Fund - 475
 Randy Scott

Description of purpose/functions of department:

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

Description of FY 2014-15 accomplishments:

- Due to lack of development and reduced revenues no projects were funded in FY 2014-15

Description of FY 2015-16 proposed focus/goals:

- Contribute to cost of sanitary sewer capacity improvements on Young Street pipeline improvement project

Revenue Sources and Other Discussion

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

The **Transfer Out** of \$500,000 is for a portion of the cost for Young Street pipeline project (CDSW1469). For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 201. See Capital Construction Projects beginning on page 202 for information on all budgeted capital projects.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 475 - Sewer SDC						
<u>Revenues</u>						
273,587	449,265	591,000	3081 Beginning Fund Balance	850,000	850,000	850,000
273,587	449,265	591,000	Total - Fund Balance	850,000	850,000	850,000
174,123	235,714	110,000	3458.401 Sewer SDC's	150,000	150,000	150,000
174,123	235,714	110,000	Total - Charges for Goods and Services	150,000	150,000	150,000
1,555	2,955	1,800	3611 Interest from Investments	4,000	4,000	4,000
1,555	2,955	1,800	Total - Miscellaneous Revenue	4,000	4,000	4,000
449,265	687,934	702,800	Revenues Total	1,004,000	1,004,000	1,004,000
<u>Expenditures</u>						
-	-	-	5811.465 Transfer to Sewer Cap Const	500,000	500,000	500,000
-	-	-	Total - Transfers Out	500,000	500,000	500,000
-	-	702,800	5981.005 Reserve for Future Years	504,000	504,000	504,000
-	-	702,800	Total - Contingencies and Unappropriated Balances	504,000	504,000	504,000
-	-	702,800	Expenditures Total	1,004,000	1,004,000	1,004,000
449,265	687,934	-	Fund Net Total: 475 - Sewer SDC	-	-	-



Internal Services Funds



Information Services Fund – 568

Fund/Fund Number: Information Services Fund - 568
Department/Department Number: Finance - 151
Department Director: Sarah Head

Description of purpose/functions of department:

This program provides the City's Information Services operations and maintenance. The program is also responsible for funding the systematic replacement of network and desktop assets. Costs are distributed based on the number of personal computers and other devices used by each program. The methodology for charging out costs was revised to include labor costs in FY 2013-14 and to account for all program costs within the Information Services program budget.

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

Description of department, including number of personnel:

The department consists of four staff members.

Description of FY 2014-15 accomplishments:

- Replaced outdated and unsupported NEC phone system including a 10Gb upgrade from City Hall to Police Department, and a 1Gb upgrade on some other network switches
- Continuation of upgrades of personal computers and software
- Added IT support for Aurora Fire District and continued supporting six other outside agencies
- Continue working with each department to develop a strategic IT plan with the goal of solving issues and helping improve processes and productivity

Description of FY 2015-16 proposed focus/goals:

- Set up a Microsoft Enterprise Agreement Upgrade that will allow us to keep all PCs on the latest version of MS Office, SharePoint and other miscellaneous MS products; once in place upgrading all PCs to MS Office 2013
- Improve redundancies in our network such as adding dual routes for failover and redundant power supplies to critical network hardware
- Migrate some old physical server to new virtual servers
- Work with Public Works on integrating their main software, CarteGraph, into their work environment better. See about using it wirelessly out in the field
- Continuation of upgrades of personal computers and software

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Information Services Fund						
Revenues						
50,352	68,364	70,000	Fund Balance	70,000	70,000	70,000
77,193	99,051	70,511	Charges for Goods and Services	110,531	110,531	110,531
583,183	662,655	692,048	Miscellaneous Revenue	713,060	713,060	713,060
-	187,000	57,529	Transfers In	57,529	57,529	57,529
710,728	1,017,070	890,088	Revenues Total	951,120	951,120	951,120
Expenditures						
344,964	346,784	358,961	Personnel Services	362,559	362,559	362,559
222,858	274,096	398,735	Materials & Services	442,551	442,551	442,551
74,542	276,477	87,529	Capital Outlay	117,529	117,529	117,529
-	-	44,863	Contingencies and Reserve	28,481	28,481	28,481
642,364	897,357	890,088	Expenditures Total	951,120	951,120	951,120
68,364	119,713	-	Revenue Over (Under) Expenditures	-	-	-
4.0	4.0	4.0	Full-Time Equivalent (FTE)	4.0	4.0	4.0

Revenue Sources and Other Discussion

The **Miscellaneous** category in an internal service fund such as Information Services represents the charge assessed to city departments for network support, technology maintenance and replacement support. In the case of the Information Services Fund, this equates to \$713,060. This is budgeted based on an average cost per computer in service within the department.

The **Transfers In** of \$57,529 represents payments from the other funds for the annual payment due to the vendor for the phone system purchased in FY 2013-14. These payments will continue for four years.

Charges for Goods and Services include intergovernmental support revenue for network maintenance and support provided to area agencies. At \$110,531, this revenue source provides 9 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 which includes both Logos and Aegis.

Capital Outlay expenditures for this fund are equipment related, not capital projects. The line item detail report for this fund shows the types of equipment purchases planned, including \$57,529 for the phone system purchased in FY 2013-14 and reflects the second of four annual payments. Network is budgeted at \$30,000 which will capture the cost for any replacement components to maintain and expand the City's network. These assets are typically servers, which qualify as Capital Outlay.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 568 - Information Services							
<u>Revenues</u>							
50,352	68,364	70,000	3081	Beginning Fund Balance	70,000	70,000	70,000
50,352	68,364	70,000	Total - Fund Balance		70,000	70,000	70,000
15,611	-	-	3421	Police Reimbursements	-	-	-
11,195	11,195	11,195	3421.002	Reimbursements Hubbard	11,531	11,531	11,531
9,424	20,123	15,198	3421.003	Reimbursements Mt Angel	16,000	16,000	16,000
23,994	37,587	23,318	3421.004	Reimbursements Silverton	32,000	32,000	32,000
38	1,700	-	3421.005	Reimburse Aurora FD	1,000	1,000	1,000
-	-	-	3421.006	Reimburse St Paul FD	1,000	1,000	1,000
4,380	1,081	-	3421.007	Reimburse Mt Angel FD	1,000	1,000	1,000
12,552	18,659	20,800	3421.008	Reimbursement METCOM (Norcom)	34,000	34,000	34,000
-	3,131	-	3421.009	Reimbursement Gervais	1,000	1,000	1,000
-	3,139	-	3421.010	Reimbursement Woodburn Fire Dist	5,000	5,000	5,000
-	2,436	-	3421.011	Reimbursement Stayton PD	8,000	8,000	8,000
77,193	99,051	70,511	Total - Charges for Goods and Services		110,531	110,531	110,531
160	1,905	300	3611	Interest from Investments	2,000	2,000	2,000
423,004	475,050	537,308	3652.001	IS Revenue - General Fund	550,770	550,770	550,770
14,502	12,600	19,140	3652.110	IS Revenue - Transit	19,865	19,865	19,865
8,934	12,600	13,200	3652.123	IS Revenue - Building Inspection	13,700	13,700	13,700
2,234	-	-	3652.138	IS Revenue - RSVP	-	-	-
11,168	15,750	23,100	3652.140	IS Revenue - Street	20,550	20,550	20,550
24,759	34,650	36,300	3652.470	IS Revenue - Water	37,675	37,675	37,675
33,702	56,700	62,700	3652.472	IS Revenue - Sewer	68,500	68,500	68,500
10,274	-	-	3652.478	IS Revenue - Surface Water	-	-	-
47,146	53,400	-	3652.582	IS Revenue - Public Works Services	-	-	-
352	-	-	3699	Other Miscellaneous Income	-	-	-
6,948	-	-	3881	Reimbursements	-	-	-
583,183	662,655	692,048	Total - Miscellaneous Revenue		713,060	713,060	713,060
-	187,000	23,769	3971.001	Transfer From General Fund	23,769	23,769	23,769
-	-	3,001	3971.110	Transfer From Transit	3,001	3,001	3,001
-	-	3,001	3971.123	Transfer From Building	3,001	3,001	3,001
-	-	4,501	3971.140	Transfer From Street	4,501	4,501	4,501
-	-	9,753	3971.470	Transfer From Water	9,753	9,753	9,753
-	-	13,504	3971.472	Transfer From Sewer	13,504	13,504	13,504
-	187,000	57,529	Total - Transfers In		57,529	57,529	57,529
710,727	1,017,069	890,088	Revenues Total		951,120	951,120	951,120

FY 2012-13	FY 2013-14	FY 2014-15	Account Description		FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget			Proposed	Approved	Adopted
<u>Expenditures</u>							
229,173	234,598	238,750	5111	Regular Wages	243,574	243,574	243,574
606	1,195	-	5121	Overtime	-	-	-
101	102	129	5211	OR Workers' Benefit	127	127	127
17,056	17,632	18,270	5212	Social Security	18,638	18,638	18,638
52,929	44,116	45,208	5213	Med & Dent Ins	40,046	40,046	40,046
40,599	44,699	52,927	5214	Retirement	56,453	56,453	56,453
988	1,071	998	5215	Long Term Disability Ins	1,000	1,000	1,000
2,991	2,804	2,151	5216	Unemployment Insurance	2,195	2,195	2,195
521	566	528	5217	Life Insurance	526	526	526
344,964	346,784	358,961	Total - Personnel Services		362,559	362,559	362,559
36,156	40,893	29,300	5315	Computer Supplies	35,000	35,000	35,000
3,020	1,406	2,000	5319	Office Supplies	2,000	2,000	2,000
15,962	34,176	45,000	5415	Computer	47,000	47,000	47,000
-	9,468	40,000	5419	Other Professional Serv	42,400	42,400	42,400
9,277	8,080	11,000	5421	Telephone/Data	9,000	9,000	9,000
364	1,465	500	5422	Postage	500	500	500
7,314	9,138	9,000	5423	Internet	11,000	11,000	11,000
626	908	1,500	5433	Mileage	1,500	1,500	1,500
140,718	158,643	250,000	5446	Software Licenses	267,500	267,500	267,500
-	-	14,665	5448	Internal Rent	15,602	15,602	15,602
3,895	3,895	2,669	5464	Workers' Comp	2,766	2,766	2,766
3,116	3,116	3,901	5465	General Liability Insur	4,283	4,283	4,283
2,410	2,908	3,500	5492	Registrations/Training	4,000	4,000	4,000
222,858	274,096	413,035	Total - Materials & Services		442,551	442,551	442,551
44,558	49,822	-	5645	Computing	20,000	20,000	20,000
29,984	39,655	35,700	5645.101	Network	40,000	40,000	40,000
-	187,000	57,529	5645.102	Telephone	57,529	57,529	57,529
74,542	276,477	93,229	Total - Capital Outlay		117,529	117,529	117,529
-	-	4,863	5921	Contingency	28,481	28,481	28,481
-	-	20,000	5981.011	Reserve for Plotters	-	-	-
-	-	24,863	Total - Contingencies and Unappropriated Balances		28,481	28,481	28,481
642,364	897,357	890,088	Expenditures Total		951,120	951,120	951,120
68,364	119,713	-	Fund Net	Total: 568 - Information Services	-	-	-

Insurance Fund – 581

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

Description of purpose/functions of department:

Management of insurance activities including Workers Compensation, automobile, property and liability coverage and claims.

Description of department, including number of personnel:

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

Description of FY 2014-15 accomplishments:

- Development of Insurance Certificate tracking system
- Completed best practices survey with CIS

Description of FY 2015-16 proposed focus/goals:

- Form an Executive Risk Management committee
- Risk management incentive program
- Work with Human Resources and Safety Committee on safety-related training city-wide
- Work on five risk management bonus programs offered by CIS to members

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Insurance Fund						
Revenues						
299,609	396,815	412,000	Fund Balance	250,000	250,000	250,000
502,301	504,162	542,157	Miscellaneous Revenue	659,238	659,238	659,238
801,910	900,977	954,157	Revenues Total	909,238	909,238	909,238
Expenditures						
55,443	53,287	53,179	Personnel Services	45,231	45,231	45,231
349,652	450,679	554,076	Materials & Services	592,815	592,815	592,815
-	-	346,902	Contingencies and Reserve	271,192	271,192	271,192
405,095	503,966	954,157	Expenditures Total	909,238	909,238	909,238
396,815	397,011	-	Revenue Over (Under) Expenditures	-	-	-

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 581 - Insurance Fund							
<u>Revenues</u>							
299,609	396,815	412,000	3081	Beginning Fund Balance	250,000	250,000	250,000
299,609	396,815	412,000	Total - Fund Balance		250,000	250,000	250,000
1,374	2,599	1,800	3611	Interest from Investments	2,500	2,500	2,500
277,942	277,942	277,942	3658.101	General Liability	316,840	316,840	316,840
222,063	222,063	261,415	3658.104	Workers Comp	338,898	338,898	338,898
922	1,558	1,000	3699	Other Miscellaneous Income	1,000	1,000	1,000
502,301	504,162	542,157	Total - Miscellaneous Revenue		659,238	659,238	659,238
801,910	900,977	954,157	Revenues Total		909,238	909,238	909,238
<u>Expenditures</u>							
39,903	38,592	38,446	5111	Regular Wages	33,585	33,585	33,585
15	17	20	5211	OR Workers' Benefit	18	18	18
3,031	2,937	2,944	5212	Social Security	2,571	2,571	2,571
4,296	2,845	2,750	5213	Med & Dent Ins	1,011	1,011	1,011
7,415	8,161	8,423	5214	Retirement	7,525	7,525	7,525
174	181	162	5215	Long Term Disability Ins	143	143	143
519	459	348	5216	Unemployment Insurance	303	303	303
91	95	86	5217	Life Insurance	75	75	75
55,443	53,287	53,179	Total - Personnel Services		45,231	45,231	45,231
-	-	50	5432	Meals	-	-	-
34	-	150	5433	Mileage	250	250	250
-	-	350	5439	Travel	500	500	500
39,725	49,980	54,429	5461	Auto Insurance	55,000	55,000	55,000
2,000	-	2,000	5462	Employee Blanket Bond	2,000	2,000	2,000
60,881	67,426	73,427	5463	Bldg/Personal Prop	91,000	91,000	91,000
137,897	189,003	250,000	5464	Workers' Comp	250,000	250,000	250,000
92,719	123,027	130,280	5465	General Liability Insur	155,000	155,000	155,000
1,294	500	25,000	5468	Deductible	20,000	20,000	20,000
14,764	20,499	18,000	5469	Other Insurance Costs	18,000	18,000	18,000
-	65	65	5491	Dues & Subscriptions	65	65	65
337	179	325	5492	Registrations/Training	1,000	1,000	1,000
349,652	450,679	554,076	Total - Materials & Services		592,815	592,815	592,815
-	-	346,902	5921	Contingency	271,192	271,192	271,192
-	-	346,902	Total - Contingencies and Unappropriated Balances		271,192	271,192	271,192
405,095	503,966	954,157	Expenditures Total		909,238	909,238	909,238
396,815	397,011	-	Fund Net	Total: 581 - Insurance Fund	-	-	-

Revenue Sources and Other Discussion

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

City's workers compensation policy is a retro/self-insured policy with an annual maximum of 130 percent of base premium paid. The maximum for each year varies. The target balance for **Contingency** is \$500,000 which would protect against claims from multiple open claim years.

Equipment Replacement Fund – 591

Fund/Fund Number: Equip Replacement Fund - 591
Department/Department Number: Various
Department Director: Randy Scott

Description of purpose/functions of department:

This fund is used for replacing vehicles and other equipment when useful life is done. Historically, each Public Works division transferred an amount about equal to 1/10 of the value of the department’s fixed asset inventory every year. Some equipment is very expensive to replace. In more recent years, transfers have been limited because of funding and the City has opted to incur risk of funding equipment purchases without reserves in an effort to maintain service levels and staffing.

Description of department, including number of personnel:

No personnel costs are charged to this fund.

Description of FY 2014-15 expenditures:

- The parks maintenance section had \$21,901 accumulated in this fund that was transferred to Parks and Facilities Maintenance in the General Fund for the purchase of a new mower in FY 2014-15.

Description of FY 2015-16 expenditures:

- A couple equipment purchases are planned for FY 2015-16 including replacement of a tractor for right-of-way maintenance (\$70,000) and replacement of the heavy duty orchard flail mower for the poplar plantation (\$9,000).

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Equipment Replacement Fund						
Revenues						
570,636	711,005	811,779	Fund Balance	884,837	884,837	884,837
3,074	4,297	4,000	Miscellaneous Revenue	4,500	4,500	4,500
210,000	115,259	90,000	Transfers In	70,000	70,000	70,000
783,710	830,561	905,779	Revenues Total	959,337	959,337	959,337
Expenditures						
72,705	-	883,878	Capital Outlay	959,337	959,337	959,337
-	18,294	21,901	Transfers Out	-	-	-
72,705	18,294	905,779	Expenditures Total	959,337	959,337	959,337
711,005	812,267	-	Revenue Over (Under) Expenditures	-	-	-

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Fund: 591 - Equipment Replacement Fd			
			<u>Revenues</u>			
			Department: 000 - Revenue			
570,636	711,005	811,779	3081 Beginning Fund Balance	884,837	884,837	884,837
570,636	711,005	811,779	Total - Fund Balance	884,837	884,837	884,837
3,074	4,297	4,000	3611 Interest from Investments	4,500	4,500	4,500
3,074	4,297	4,000	Total - Miscellaneous Revenue	4,500	4,500	4,500
30,000	30,000	30,000	3971.140 Transfer From Street	30,000	30,000	30,000
25,000	10,000	10,000	3971.470 Transfer From Water	10,000	10,000	10,000
150,000	70,259	50,000	3971.472 Transfer From Sewer	30,000	30,000	30,000
5,000	5,000	-	3971.582 Transfer From Public Works Svcs	-	-	-
210,000	115,259	90,000	Total - Transfers In	70,000	70,000	70,000
783,710	830,560	905,779	Department Total: 000 - Revenue	959,337	959,337	959,337
783,710	830,560	905,779	Revenues Total	959,337	959,337	959,337

Revenue Sources and Other Discussion

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

Two **Capital Outlay** purchases are planned for this fiscal year. A replacement tractor and mower used for right-of-way maintenance is \$70,000 will be purchased out of Street Equipment Replacement (631). A replacement heavy duty orchard mower is \$9,000, which is used to maintain the poplar plantation and areas around the plantation will be purchased out of Sewer Equipment Replacement (621).

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
<u>Expenditures</u>						
Department: 611 - Water						
Program: 9211 - Equipment Purchases						
-	-	307,757	5649 Other Equipment	319,707	319,707	319,707
-	-	307,757	Total - Capital Outlay	319,707	319,707	319,707
-	-	307,757	Department Total: 611 - Water	319,707	319,707	319,707
Department: 621 - Sewer						
72,705	-	433,398	5649 Other Equipment	466,057	466,057	466,057
72,705	-	433,398	Total - Capital Outlay	466,057	466,057	466,057
72,705	-	433,398	Department Total: 621 - Sewer	466,057	466,057	466,057
Department: 631 - Maintenance						
-	-	112,209	5649 Other Equipment	142,867	142,867	142,867
-	-	112,209	Total - Capital Outlay	142,867	142,867	142,867
-	-	112,209	Department Total: 631 - Maintenance	142,867	142,867	142,867
Department: 671 - Transit						
-	-	21,901	5811.001 Transfer to General Fund	-	-	-
-	18,294	-	5811.110 Transfer to Transit	-	-	-
-	18,294	21,901	Total - Transfers Out	-	-	-
-	18,294	21,901	Department Total: 671 - Transit	-	-	-
Department: 691 - Engineering						
-	-	30,514	5649 Other Equipment	30,706	30,706	30,706
-	-	30,514	Total - Capital Outlay	30,706	30,706	30,706
-	-	30,514	Department Total: 691 - Engineering	30,706	30,706	30,706
72,705	18,294	905,779	Expenditures Total	959,337	959,337	959,337
711,005	812,266	-	Fund Net Total: 591 - Equipment Replacement Fd	-	-	-



Trust Funds



Library Endowment Fund – 690

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

Description of purpose/functions of department:

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

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 690 - Library Endowment Fund							
<u>Revenues</u>							
26,001	26,121	26,286	3081	Beginning Fund Balance	26,391	26,391	26,391
26,001	26,121	26,286	Total - Fund Balance		26,391	26,391	26,391
120	140	150	3611	Interest from Investments	100	100	100
120	140	150	Total - Miscellaneous Revenue		100	100	100
26,121	26,261	26,436	Revenues Total		26,491	26,491	26,491
<u>Expenditures</u>							
-	-	26,436	5921	Contingency	26,491	26,491	26,491
-	-	26,436	Total - Contingencies and Unappropriated Balances		26,491	26,491	26,491
-	-	26,436	Expenditures Total		26,491	26,491	26,491
26,121	26,261	-	Fund Net	Total: 690 - Library Endowment Fund	-	-	-

Museum Endowment Fund – 691

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

Description of purpose/functions of department:

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

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 691 - Museum Endowment Fund							
<u>Revenues</u>							
2,772	2,930	2,950	3081	Beginning Fund Balance	3,025	3,025	3,025
2,772	2,930	2,950	Total - Fund Balance		3,025	3,025	3,025
13	16	15	3611	Interest from Investments	15	15	15
145	65	-	3699	Other Miscellaneous Income	-	-	-
158	81	15	Total - Miscellaneous Revenue		15	15	15
2,930	3,011	2,965	Revenues Total		3,040	3,040	3,040
<u>Expenditures</u>							
-	-	2,965	5921	Contingency	3,040	3,040	3,040
-	-	2,965	Total - Contingencies and Unappropriated Balances		3,040	3,040	3,040
-	-	2,965	Expenditures Total		3,040	3,040	3,040
2,930	3,011	-	Fund Net	Total: 691 - Museum Endowment Fund	-	-	-

Lavelle Black Trust Fund – 695

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

Description of purpose/functions of department:

This program facilitates the private donation of monies from Leonard Black to the Police Department for use in sustaining the K-9 Program in the name of Lavelle Black. A portion of the monies will be appropriated to Materials & Services, while the majority and remainder will be held in contingency. The use of proceeds will be limited to ongoing costs associated with the replacement, care, training and equipping of K-9 units.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 695 - Lavelle Black Trust Fund							
<u>Revenues</u>							
49,653	51,877	42,000	3081	Beginning Fund Balance	45,087	45,087	45,087
49,653	51,877	42,000	Total - Fund Balance		45,087	45,087	45,087
239	250	325	3611	Interest from Investments	200	200	200
5,185	265	-	3673	Donations-Police	-	-	-
5,424	515	325	Total - Miscellaneous Revenue		200	200	200
55,077	52,391	42,325	Revenues Total		45,287	45,287	45,287
<u>Expenditures</u>							
-	-	-	5329	Other Supplies	2,000	2,000	2,000
3,200	6,628	10,000	5419	Other Professional Serv	8,000	8,000	8,000
3,200	6,628	10,000	Total - Materials & Services		10,000	10,000	10,000
-	-	32,325	5921	Contingency	35,287	35,287	35,287
-	-	32,325	Total - Contingencies and Unappropriated Balances		35,287	35,287	35,287
3,200	6,628	42,325	Expenditures Total		45,287	45,287	45,287
51,877	45,763	-	Fund Net	Total: 695 - Lavelle Black Trust Fund	-	-	-



Closed Funds



RSVP Fund – 138 – Closed

Fund/Fund Number:

RSVP - 138

Department/Department Number:

RSVP - 481

This fund was merged into the General Fund during FY 2013-14.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 138 - RSVP Fund						
<u>Revenues</u>						
27,367	5,920		3081 Beginning Fund Balance			
27,367	5,920	-	Total - Fund Balance	-	-	-
Intergovernmental						
17,856	-	-	3332 Federal Grants			
17,856	-	-	Total - Intergovernmental	-	-	-
Miscellaneous Revenue						
101	-	-	3611 Interest from Investments			
101	-	-	Total- Miscellaneous Revenue	-	-	-
45,324	5,920	-	Revenues Total	-	-	-
<u>Expenditures</u>						
Department: 481 - RSVP						
Program: 5711 - RSVP						
Personnel Services						
26,608	-	-	5111 Regular Wages	-	-	-
16	-	-	5211 OR Workers' Benefit	-	-	-
2,041	-	-	5212 Social Security	-	-	-
1,420	-	-	5213 Med, Den, Life Ins.	-	-	-
3,106	-	-	5214 Retirement	-	-	-
31	-	-	5215 Long Term Disability Ins	-	-	-
346	-	-	5216 Unemployment Insurance	-	-	-
16	-	-	5217 Life Insurance	-	-	-
33,584	-	-	Total - Personnel Services	-	-	-
Materials & Services						
368	-	-	5329 Other Operating Supplies	-	-	-
147	-	-	5421 Telephone/Data	-	-	-
426	-	-	5422 Postage	-	-	-
2,234	-	-	5428 IS Support	-	-	-
495	-	-	5433 Mileage	-	-	-
559	-	-	5464 Workers' Comp	-	-	-
736	-	-	5465 General Liability	-	-	-
855	-	-	5469 Other Insurance Costs	-	-	-
5,820	-	-	Total - Materials & Services	-	-	-
39,404	-	-	Program Total: 5711 - RSVP	-	-	-
Program: 9711 - Operating Transfer Out						
-	5,920	-	5811 Transfer to General Fund	-	-	-
-	5,920	-	Total - Transfers Out	-	-	-
39,404	5,920	-	Department Total: 481 - RSVP	-	-	-
5,920	-	-	Fund Net: 138 - RSVP Fund	-	-	-

Cable Franchise Fund – 139 – Closed

Fund/Fund Number: Cable Franchise - 139
Department/Department Number: Finance - 151

Description of purpose/functions of department:

This program administers the City’s cable television franchise and supports community access programming provided by Woodburn Cable Access Television (WCAT). 7½ percent of revenues derived from cable television franchise fees are set aside for administration of the franchise. 12½ percent of the franchise fees are provided to WCAT to support community access programming. Support to WCAT allows the television audience to view public meetings and programming developed in and pertinent to the community.

The Cable Franchise Fund was closed in FY 2013-14 and any remaining balance was moved to the General Fund.

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 139 - Cable Franchise Fund						
<u>Revenues</u>						
1,023	8,057		3081 Beginning Fund Balance			
1,023	8,057	-	Total - Fund Balance	-	-	-
Franchise Fees						
25,255	10,603		3235 Franchise Fee, Wave BB			
25,255	10,603	-	Total - Franchise Fees	-	-	-
Miscellaneous Revenue						
14	4		3611 Interest from Investments			
2,783	3,156		3641 Annual Access Fee			
2,797	3,160	-	Total - Miscellaneous Revenue	-	-	-
29,075	21,820	-	Revenues Total	-	-	-
<u>Expenditures</u>						
Department: 121 - Administration						
Program: 7811 - Cable TV						
Materials & Services						
-	5,537	-	5419 Other Professional Serv	-	-	-
6,000	4,500	-	5429 Other Communication Serv	-	-	-
15,018	11,783	-	5499 Other Services (Acct Closed)	-	-	-
21,018	21,820	-	Total - Materials & Services	-	-	-
21,018	21,820	-	Program Total: 7811 - Cable TV	-	-	-
21,018	21,820	-	Expenditures Total	-	-	-
8,057	-	-	Fund Net: 139 - Cable Franchise Fund	-	-	-

Public Works Services Fund – 582 – Closed

Fund/Fund Number:	Public Works Services - 582
Department/Department Number:	Engineering – 651
	Facilities Maintenance - 631
	Garage – 661
	Public Works Administration - 691

This fund was closed in FY 2013-14. This fund encompassed several sections that are moving to other funds beginning with the 2014-15 budget year.

- Facilities Maintenance – merged with Parks Maintenance into new General Fund department called Maintenance.
- Engineering – maintained same department name and number, moved to the General Fund
- Garage - maintained same department name and number, moved to the Street Fund
- Public Works Administration – individual employees were reassigned, as applicable

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Fund: 582 - Public Works Services			
			<u>Revenues</u>			
			Department: 000 - Revenue			
93,710	183,079	-	3081 Beginning Fund Balance	-	-	-
93,710	183,079	-	Total - Fund Balance	-	-	-
6,569	9,444	-	3224 R/W Construction Permits	-	-	-
6,569	9,444	-	Total - Licenses and Permits	-	-	-
600	200	-	3415.0 Sale of Bid Documents	-	-	-
13,059	12,688	-	3451 T&E Planning Develop Fee	-	-	-
13,659	12,888	-	Total - Charges for Goods and Services	-	-	-
485	847	-	3611 Interest from Investments	-	-	-
-	19,203	-	3625 Rent-METCOM (Norcom)	-	-	-
96,808	-	-	3654 Garage WO Revenue	-	-	-
499,213	1,742	-	3656 Engineering Internal Project WO Revenue	-	-	-
526,595	5,541	-	3699 Other Miscellaneous Income	-	-	-
1,123,101	27,333	-	Total - Miscellaneous Revenue	-	-	-
169,830	-	-	3971.1 Transfer From Street	-	-	-
76,322	-	-	3971.4 Transfer From Water	-	-	-
66,438	-	-	3971.4 Transfer From Sewer	-	-	-
67,127	-	-	3971.5 Transfer From Building Maint	-	-	-
379,717	-	-	Total - Transfers In	-	-	-
1,616,757	232,744	-	Department Total: 000 - Revenue	-	-	-
			Miscellaneous Revenue			
-	514,773	-	3651 Internal Rent Revenue	-	-	-
-	514,773	-	Total - Miscellaneous Revenue	-	-	-
-	514,773	-	Department Total: 631 - Maintenance	-	-	-
			Department: 651 - Engineering			
			Miscellaneous Revenue			
-	439,101	-	3656 Engineering Internal Project WO Revenue	-	-	-
-	44,681	-	3656.1 Engineering Support from Street	-	-	-
-	3,564	-	3656.4 Engineering Support from Water	-	-	-
-	5,835	-	3656.4 Engineering Support from Sewer	-	-	-
-	493,181	-	Total - Miscellaneous Revenue	-	-	-
-	493,181	-	Department Total: 651 - Engineering	-	-	-
			Miscellaneous Revenue			
-	139,328	-	3654 Garage WO Revenue	-	-	-
-	139,328	-	Total - Miscellaneous Revenue	-	-	-
-	139,328	-	Department Total: 661 - Garage	-	-	-
1,616,757	1,380,026	-	Revenues Total	-	-	-

FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
<u>Expenditures</u>						
Department: 631 - Maintenance						
Program: 1911 - Facilities Maintenance						
Personnel Services						
144,563	111,712	-	5111 Regular Wages	-	-	-
1,482	509	-	5121 Overtime	-	-	-
104	93	-	5211 OR Workers' Benefit	-	-	-
10,514	7,957	-	5212 Social Security	-	-	-
49,036	42,809	-	5213 Med, Den, Life Ins.	-	-	-
23,017	18,788	-	5214 Retirement	-	-	-
649	570	-	5215 Long Term Disability Ins	-	-	-
1,899	1,334	-	5216 Unemployment Insurance	-	-	-
328	298	-	5217 Life Insurance	-	-	-
231,591	184,070	-	Total - Personnel Services	-	-	-
10	59	-	5319 Office Supplies	-	-	-
11,189	15,658	-	5321 Cleaning Supplies	-	-	-
1,069	1,137	-	5323 Fuel	-	-	-
1,120	59	-	5324 Clothing	-	-	-
156	41	-	5326 Safety/Medical	-	-	-
316	326	-	5329 Other Supplies	-	-	-
36	-	-	5338 Tools	-	-	-
370	503	-	5339 Other Maintenance Supplies	-	-	-
439	651	-	5352 Protective Clothing	-	-	-
400	1,173	-	5391 Inventory	-	-	-
4	-	-	5392 Security Supplies (Closed)	-	-	-
75	-	-	5416 Medical (Use 5326 Safety/Medical)	-	-	-
106,764	96,850	-	5419 Other Professional Serv	-	-	-
1,809	2,118	-	5421 Telephone/Data	-	-	-
487	164	-	5427 Training (Use 5492)	-	-	-
1,500	1,285	-	5445 Work Equipment	-	-	-
17,403	22,013	-	5451 Natural Gas	-	-	-
117,525	121,728	-	5453 Electricity	-	-	-
5,623	7,422	-	5454 Solid Waste Disposal	-	-	-
7,732	7,732	-	5464 Workers' Comp	-	-	-
5,963	5,963	-	5465 General Liability Insur	-	-	-
1,646	2,774	-	5471 Equipment Repair & Maint	-	-	-
8	10,302	-	5472 Buildings Repairs & Maint	-	-	-
427	-	-	5473 Improvements Repair & Mai	-	-	-
1,263	-	-	5475 Vehicle Repair & Maint	-	-	-
1,472	-	-	5494 Janitorial	-	-	-
339	-	-	5499 Other Services (Acct Closed)	-	-	-
285,144	297,958	-	Total - Materials & Services	-	-	-
516,735	482,028	-	Department Total: 631 - Maintenance	-	-	-

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 651 - Engineering						
Program: 9511 - Design Engineering						
Personnel Services						
360,243	361,328	-	5111 Regular Wages	-	-	-
6,646	3,290	-	5121 Overtime	-	-	-
142	150	-	5211 OR Workers' Benefit	-	-	-
27,797	27,760	-	5212 Social Security	-	-	-
75,058	76,503	-	5213 Med, Den, Life Ins.	-	-	-
71,843	76,081	-	5214 Retirement	-	-	-
1,536	1,683	-	5215 Long Term Disability Ins	-	-	-
4,769	4,332	-	5216 Unemployment Insurance	-	-	-
804	879	-	5217 Life Insurance	-	-	-
548,839	552,006	-	Total - Personnel Services	-	-	-
189	-	-	5314 Books	-	-	-
169	-	-	5315 Computer Supplies	-	-	-
2,980	2,521	-	5319 Office Supplies	-	-	-
1,700	1,996	-	5323 Fuel	-	-	-
-	6	-	5324 Clothing	-	-	-
680	-	-	5326 Safety/Medical	-	-	-
1,391	413	-	5329 Other Supplies	-	-	-
423	108	-	5399 Other Supplies (Use 5329 Other Supplies)	-	-	-
3,181	2,811	-	5411 Engineering & Architect	-	-	-
6,877	26,075	-	5419 Other Professional Serv	-	-	-
1,866	2,470	-	5421 Telephone/Data	-	-	-
181	410	-	5422 Postage	-	-	-
7,462	2,711	-	5427 Training (Use 5492)	-	-	-
29,815	31,350	-	5428 IS Support	-	-	-
3,990	5,275	-	5446 Software Licenses	-	-	-
1,931	818	-	5475 Vehicle Repair & Maint	-	-	-
142	815	-	5492 Registrations/Training	-	-	-
-	212	-	5493 Printing/Binding	-	-	-
229	-	-	5496 Filing/Recording	-	-	-
9	-	-	5498 Permits/Fees	-	-	-
631	-	-	5499 Other Services (Acct Closed)	-	-	-
63,846	77,991	-	Total - Materials & Services	-	-	-
5,000	5,000	-	5811.5 Transfer to Equipment Replace	-	-	-
5,000	5,000	-	Total - Transfers Out	-	-	-
617,685	634,997	-	Department Total: 651 - Engineering	-	-	-

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Department: 661 - Garage						
Program: 1941 - Garage						
Personnel Services						
91,947	64,384	-	5111 Regular Wages	-	-	-
4,262	2,283	-	5121 Overtime	-	-	-
56	32	-	5211 OR Workers' Benefit	-	-	-
6,935	4,775	-	5212 Social Security	-	-	-
34,011	18,265	-	5213 Med, Den, Life Ins.	-	-	-
14,675	10,924	-	5214 Retirement	-	-	-
386	291	-	5215 Long Term Disability Ins	-	-	-
1,251	793	-	5216 Unemployment Insurance	-	-	-
201	152	-	5217 Life Insurance	-	-	-
153,724	101,899	-	Total - Personnel Services	-	-	-
Materials & Services						
251	147	-	5319 Office Supplies	-	-	-
130	91	-	5321 Cleaning Supplies	-	-	-
10,200	12,505	-	5322 Lubricants	-	-	-
1,700	1,730	-	5323 Fuel	-	-	-
1,109	945	-	5324 Clothing	-	-	-
1,842	662	-	5326 Safety/Medical	-	-	-
2,700	3,626	-	5329 Other Supplies	-	-	-
6,900	4,348	-	5338 Tools	-	-	-
125	260	-	5339 Other Maintenance Supplies	-	-	-
411	440	-	5352 Protective Clothing	-	-	-
6,326	8,867	-	5391 Inventory	-	-	-
947	167	-	5399 Other Supplies (Use 5329 Other Supplies)	-	-	-
662	150	-	5419 Other Professional Serv	-	-	-
1,166	1,064	-	5421 Telephone/Data	-	-	-
614	90	-	5427 Training (Use 5492)	-	-	-
5,343	4,231	-	5446 Software Licenses	-	-	-
32	-	-	5454 Solid Waste Disposal	-	-	-
1,149	1,149	-	5464 Workers' Comp	-	-	-
1,413	1,413	-	5465 General Liability Insur	-	-	-
1,739	2,148	-	5471 Equipment Repair & Maint	-	-	-
624	832	-	5472 Buildings Repairs & Maint	-	-	-
492	1,886	-	5475 Vehicle Repair & Maint	-	-	-
189	1,061	-	5476 Laundry	-	-	-
182	-	-	5479 Other Repair & Maint	-	-	-
50	-	-	5492 Registrations/Training	-	-	-
46,297	47,812	-	Total - Materials & Services	-	-	-
200,022	149,711	-	Department Total: 661 - Garage	-	-	-

FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16	FY 2015-16	FY 2015-16
Actual	Actual	Budget	Account Description	Proposed	Approved	Adopted
			Department: 691 - Public Works Administration			
			Program: 6999 - Public Works Admin			
88	15	-	5314 Books	-	-	-
871	200	-	5319 Office Supplies	-	-	-
47	-	-	5323 Fuel	-	-	-
473	-	-	5326 Safety/Medical	-	-	-
-	127	-	5329 Other Supplies	-	-	-
276	-	-	5399 Other Supplies (Use 5329 Other Supplies)	-	-	-
2,016	-	-	5413 Management (Closed)	-	-	-
300	-	-	5417 HR/Other Employee Expenses	-	-	-
986	5,103	-	5419 Other Professional Serv	-	-	-
1,829	1,709	-	5421 Telephone/Data	-	-	-
322	299	-	5422 Postage	-	-	-
1,697	135	-	5427 Training (Use 5492)	-	-	-
17,331	22,050	-	5428 IS Support	-	-	-
152	37	-	5433 Mileage	-	-	-
1,200	1,200	-	5446 Software Licenses	-	-	-
34,479	48,309	-	5448 Internal Rent	-	-	-
17,678	17,678	-	5464 Workers' Comp	-	-	-
15,563	15,563	-	5465 General Liability Insur	-	-	-
507	-	-	5475 Vehicle Repair & Maint	-	-	-
772	493	-	5491 Dues & Subscriptions	-	-	-
683	-	-	5492 Registrations/Training	-	-	-
232	24	-	5493 Printing/Binding	-	-	-
75	273	-	5498 Permits/Fees	-	-	-
1,659	75	-	5499 Other Services (Acct Closed)	-	-	-
99,236	113,290	-	Total - Materials & Services	-	-	-
99,236	113,290	-	Department Total: 691 - Public Works Administration	-	-	-
1,433,677	1,380,026	-	Expenditures Total	-	-	-
183,079	-	-	Fund Net: 582 - Public Works Services	-	-	-

City Gas Tax Fund – 169 – Closed

This fund was closed and the balance moved into the Street Fund during FY 2012-13.

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			City Gas Tax			
			Revenues			
480,218			Fund Balance			
480,218	-	-	Revenues Total	-	-	-
			Expenditures			
480,218			Transfers Out			
480,218	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Surface Water/Collections Fund – 478 – Closed

This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
			Surface Water Collections			
			Revenues			
54,940			Fund Balance			
54,940	-	-	Revenues Total	-	-	-
			Expenditures			
54,940			Transfers Out			
54,940	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Facilities Maintenance Fund – 583 – Closed

This was consolidated and closed as part of the Funds Consolidation Plan during FY 2011-12.

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Facilities Maintenance Fund						
Revenues						
67,127			Fund Balance			
67,127	-	-	Revenues Total	-	-	-
Expenditures						
67,127			Transfers Out			
67,127	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Supporting Schedules



Debt Overview

Summary of Outstanding Debt

The City of Woodburn will have approximately \$42.9 million in long-term debt outstanding at the beginning of this budget reporting period.

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

Long-Term Debt Estimated as of June 30, 2015						
	Interest Rates	Outstanding Principal	Principal Due FY 2015-16	Interest Due FY 2015-16	Total Debt Svc FY 2015-16	Servicing Fund
Voter Approved General Obligation Bonds						
Police, Series 2005	Variable	4,410,000	350,000	179,866	529,866	GO Debt Service
Other Governmental Activity Debt						
1999 Oregon EDD	5.01%	96,215	30,141	4,879	35,020	Street SDC
Subtotal, governmental activities		4,506,215	380,141	184,745	564,886	
Business Type Activity						
Series 2003 Water bond	Variable	5,675,816	301,530	254,916	556,446	Water
2005 Oregon EDD	4.21%	2,406,633	198,507	101,319	299,826	Water
2005 Safe Drinking Water Revolving Ln	4.21%	2,406,643	198,507	101,319	299,826	Water
2011 Revenue Bonds Series A	3.0-4.375%	19,280,000	2,375,000	890,064	3,265,064	Sewer
2011 Revenue Bonds Series B (Def Int)	1.79-4.07%	8,605,000	115,000	-	115,000	Sewer
Subtotal, business type activities		38,374,092	3,188,544	1,347,618	4,536,162	
Total Long Term Debt		42,880,307	3,568,685	1,532,363	5,101,048	

Legal Debt Limits

Cities in Oregon have a legal debt limit on General Obligation debt equal to 3 percent of their Real Market Value. For the City of Woodburn, this limit calculates to \$57.8 million. At the beginning of this budget cycle, the City had \$4.4 million in General Obligation debt. The available amount of additional debt the City can incur would be \$53.4 million, although it has no plans to borrow.

Plans for Future Debt

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

Personnel Allocation

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

	CITY ADMIN'TR	COMMUN- ICATIONS COORD	NEW* ECON DEVEL DIRECTOR	EXEC LEGAL ASS'T	CITY REC'DR	ASS'T HR DIRECT	HR DIRECT	CITY ATTORNEY	ASS'T CITY ATTORNEY	FINANCE DIRECT
001 General Fund										
121 Administration	114,866	56,168	-	31,083	-	-	-	-	-	-
125 Economic Development	-	-	47,683	-	-	-	-	-	-	-
131 City Recorder	-	-	-	17,764	44,502	-	-	-	-	-
141 City Attorney	-	-	-	39,967	-	-	-	86,327	25,198	-
151 Finance	-	-	-	-	-	-	-	-	-	84,716
161 Human Resources	-	-	-	-	-	42,162	37,998	-	-	-
211 Police	-	-	-	-	-	-	42,219	16,448	-	-
421 Recreation	-	-	-	-	-	5,274	-	-	-	-
431 Aquatics	-	-	-	-	-	-	7,042	-	-	-
481 RSVP	-	-	-	-	-	-	-	-	-	-
499 Commun Svcs Admin	-	-	-	-	-	-	-	-	-	-
511 Planning	-	-	-	-	-	-	-	-	56,695	-
651 Engineering	-	-	-	-	-	-	-	-	-	-
711 Parks & Facilities Maint	-	-	-	-	-	-	-	-	-	-
General Fund Wages & Ben	114,866	56,168	47,683	88,814	44,502	47,436	87,259	102,775	81,893	84,716
110 Transit Fund	4,691	-	-	-	895	5,274	5,631	-	-	-
123 Building Inspection Fund	2,345	-	-	-	-	1,061	-	2,057	2,522	-
137 Housing Rehab Fund	2,345	-	-	-	-	-	-	-	-	-
140 Street Fund - Maint	7,036	9,365	-	-	3,562	5,274	7,042	14,390	-	7,438
661 Garage	-	-	-	-	-	-	-	-	-	-
470 Water Fund	42,200	14,046	-	-	3,562	15,813	16,890	41,109	20,162	22,301
472 Sewer Fund										
621 Sewer	42,200	14,051	-	-	3,562	15,813	23,935	45,245	20,162	22,301
631 Maintenance	-	-	-	-	-	-	-	-	-	-
641 Surface Water/Collect	11,751	-	-	-	3,569	4,241	-	-	-	-
568 Information Services	-	-	-	-	-	-	-	-	-	7,438
581 Insurance Fund	-	-	-	-	29,371	10,542	-	-	-	-
720 Urban Renewal Fund	7,036	-	47,683	-	-	-	-	-	1,272	4,467
Other Funds Wages & Ben	119,604	37,462	47,683	-	44,521	58,018	53,498	102,801	44,118	63,945
All Funds Wages & Ben	234,470	93,630	95,366	88,814	89,023	105,454	140,757	205,576	126,011	148,661

Position allocations are reviewed each year during budget preparation. Many General Fund positions were altered to charge only the supervising department for FY 2014-15. This is a change from the prior practice of allocating across many General Fund departments. Some General Fund positions will continue to have allocation to specific General Fund departments due to the advanced service levels provided.

*This new position is partially budgeted for FY 2015-16

IS NETWORK							SENIOR MGMT	ACCTG	COMM	ADMIN			COMMUNITY DEVELOPMT	ASSOCIATE	NEW SPECIAL
ADMIN	ACCT I	CLERK III	CLERK III	CLERK III	CLERK III	ANALYST	MGR	OUTRCH	ASS'T	CLERK III	CLERK III	DIRECT	PLANNER	PROJ MGR	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	39,195	31,469	7,585	20,487	56,559	37,196	61,906	-	-	-	-	-	-	-	
41,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	42,214	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	42,216	-	-	-	-	-	73,638	
-	-	-	-	-	-	-	-	-	59,167	-	-	122,458	89,564	-	
-	-	-	-	-	-	-	-	-	-	10,245	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	27,311	-	-	-	-	
41,028	39,195	31,469	7,585	20,487	56,559	37,196	61,906	84,430	59,167	37,556	-	122,458	89,564	73,638	
-	3,272	3,152	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	25,360	-	-	19,905	6,748	-	
-	-	-	-	-	-	-	-	-	-	-	-	10,726	-	-	
-	3,272	3,152	-	-	-	5,319	5,634	-	-	30,725	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	3,033	-	-	-	
-	9,803	12,590	34,113	23,900	7,076	26,570	22,515	-	-	-	-	-	-	-	
-	9,804	12,591	34,115	23,900	7,076	26,570	22,518	-	-	-	57,517	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41,027	-	-	-	-	-	5,319	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	5,318	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,092	
41,027	26,151	31,485	68,228	47,800	14,152	69,096	50,667	-	25,360	30,725	60,550	30,631	6,748	15,092	
82,055	65,346	62,954	75,813	68,287	70,711	106,292	112,573	84,430	84,527	68,281	60,550	153,089	96,312	88,730	

Table continued on the following page.

Personnel Allocation – Continued

	ASS'T CITY	PUBLIC		FLEET	UTIL	STR & SWR	SEWER LINE	UTIL	UTIL	UTIL
	ADMINSTR	WORKS	CAD / GIS	MAINT	WRKER	LN MAINT	MAINT	WRKER	WRKER	WRKER
	DIRECT	TECH	TECH	II	SUPRV	TECH	III	II	I	
001 General Fund										
121 Administration	-	-	-	-	-	-	-	-	-	-
125 Economic Development	-	-	-	-	-	-	-	-	-	-
131 City Recorder	-	-	-	-	-	-	-	-	-	-
141 City Attorney	-	-	-	-	-	-	-	-	-	-
151 Finance	-	-	-	-	-	-	-	-	-	-
161 Human Resources	-	-	-	-	-	-	-	-	-	-
211 Police	-	-	-	-	-	-	-	-	-	-
421 Recreation	-	-	-	-	-	-	-	-	-	-
431 Aquatics	-	-	-	-	-	-	-	-	-	-
481 RSVP	18,157	-	-	-	-	-	-	-	-	-
499 Commun Svcs Admin	117,991	-	-	-	-	-	-	-	-	-
511 Planning	-	-	-	-	-	-	-	-	-	-
651 Engineering	-	17,292	6,060	-	-	-	-	-	-	-
711 Parks & Facilities Maint	-	-	3,029	-	-	-	-	-	-	-
General Fund Wages & Ben	136,148	17,292	9,089	-	-	-	-	-	-	-
110 Transit Fund	27,234	-	-	-	-	-	-	-	-	-
123 Building Inspection Fund	-	-	-	-	-	-	-	-	-	-
137 Housing Rehab Fund	-	-	-	-	-	-	-	-	-	-
140 Street Fund - Maint	-	51,830	15,133	6,278	5,320	23,555	-	-	-	-
661 Garage	-	-	-	83,364	70,610	11,779	-	-	-	-
470 Water Fund	9,082	51,830	18,160	-	-	-	-	-	-	-
472 Sewer Fund										
621 Sewer	9,082	51,830	18,160	-	-	-	-	-	-	-
631 Maintenance	-	-	-	-	-	41,218	63,684	38,349	35,783	30,786
641 Surface Water/Collect	-	-	-	-	-	41,218	21,231	38,348	35,782	30,786
568 Information Services	-	-	-	-	-	-	-	-	-	-
581 Insurance Fund	-	-	-	-	-	-	-	-	-	-
720 Urban Renewal Fund	-	-	-	-	-	-	-	-	-	-
Other Funds Wages & Ben	45,398	155,490	51,453	89,642	75,930	117,770	84,915	76,697	71,565	61,572
All Funds Wages & Ben	181,546	172,782	60,542	89,642	75,930	117,770	84,915	76,697	71,565	61,572

FTE Detail by Supervising Department

This table shows detail of FTE Summary by Supervising Department on page 31. FTE counts in these tables are assigned to the department that supervises the position. For cost allocations of positions see Personnel Allocation on page 194. Since supervision and cost allocation are different methods of assigning FTE to departments, the numbers will not be equivalent.

The budget for FY 2015-16 added an Economic Development Director in a new department, a Special Projects Manager in Community Services Administration, a School Resources Officer through a grant, a part-time Evidence Tech in the Police Department and a part-time Plans Examiner in Building. There were some other adjustments in hours in part-time positions.

Department and Position	FTE Counts				
	Actual	Actual	Actual	Budget	Budget
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
City Administrator					
City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.40	0.40	0.35	0.35	0.35
Communications Coordinator	-	1.00	1.00	1.00	1.00
Total City Administrator	1.40	2.40	2.35	2.35	2.35
Economic Development					
Economic Development Director <i>(New in FY 2015-16)</i>	-	-	-	-	1.00
Total Economic Development	-	-	-	-	1.00
City Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.60	0.60	0.45	0.45	0.45
Total City Attorney	2.60	2.60	2.45	2.45	2.45
City Recorder					
City Recorder	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.25	0.10	0.20	0.20	0.20
Total City Recorder	1.25	1.10	1.20	1.20	1.20
Community Development					
Planning					
Administrative Assistant	0.70	0.70	0.70	0.70	0.70
Associate Planner	1.00	1.00	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	1.00
Building					
Administrative Assistant	0.30	0.30	0.30	0.30	0.30
Building Official	1.00	1.00	1.00	1.00	1.00
Plans Examiner-Bldg Inspect III	-	0.50	1.00	1.00	1.00
Plans Examiner-Bldg Inspect II	-	-	-	1.00	1.00
Plans Examiner - PT <i>(New in FY 2015-16)</i>	-	-	-	-	0.50
Total Community Development	4.00	4.50	5.00	6.00	6.50

FTE Detail by Supervising Department – Continued

Department and Position	FTE Counts				
	Actual	Actual	Actual	Budget	Budget
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Community Services					
Community Services Admin					
RSVP Coordinator	1.00	0.50	-	-	-
Assistant City Administrator	-	-	-	-	1.00
Community Services Director	1.00	1.00	1.00	1.00	-
Special Projects Manager (<i>New Position FY 2015-16</i>)	-	-	-	-	1.00
Community Outreach Coordinator (Comm Relations)	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	-	1.00	-
Program Coordinator - Weed & Seed	1.00	-	-	-	-
Library					
Librarian	2.00	2.00	2.00	2.00	2.00
Library Assistant	4.00	1.00	1.00	1.00	1.00
Library Manager	1.00	1.00	1.00	1.00	1.00
Library Associate	1.00	-	1.00	1.00	1.00
Library Program Coordinator	1.00	1.00	-	-	-
Part-Time Employees - Library	N/A	N/A	4.50	5.35	5.45
Recreation					
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	-	-	-	1.00	1.00
Part-Time Employees - Recreation	-	-	-	-	1.88
Aquatics					
Aquatics Manager	1.00	1.00	1.00	1.00	1.00
Part-Time Employees - Aquatics	21.06	15.52	13.85	12.37	10.11
Transit					
Transit Operation Supervisor	-	1.00	1.00	1.00	1.00
Bus Driver	-	1.00	1.00	1.00	1.00
Clerk II	-	1.00	1.00	1.00	1.00
Bus Driver - Part-Time	-	2.49	2.92	3.36	3.54
Vehicle Custodian - Part-Time	-	-	0.48	0.48	0.33
Parks & Facilities Maintenance					
Parks & Maintenance Worker	-	-	6.00	6.00	6.00
Custodian	4.00	4.00	-	-	-
Facility Maintenance Tech	1.00	-	-	-	-
Grounds Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Worker I	1.00	1.00	-	-	-
Utility Worker II	1.00	1.00	-	-	-
Part-Time - Seasonal (<i>Previously temporary agency</i>)	N/A	N/A	N/A	1.33	1.33
Total Community Services	44.06	37.51	40.75	43.89	43.64
Human Resources					
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Assistant Human Resources Director	1.00	1.00	1.00	1.00	1.00
Total Human Resources	2.00	2.00	2.00	2.00	2.00

Department and Position	FTE Counts				
	Actual	Actual	Actual	Budget	Budget
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Finance/Information Services/Muni Court					
Accounting Clerk II					
Accountant I	1.00	1.00	1.00	1.00	1.00
Clerk III	2.00	3.00	3.00	3.00	4.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Manager	-	-	1.00	1.00	1.00
Senior Accountant	1.00	1.00	-	-	-
Senior Management Analyst (from Public Works)	-	-	1.00	1.00	1.00
Budget & Finance Analyst	-	-	1.00	1.00	-
Part-Time Employee(s)	-	-	0.40	0.40	0.80
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Technician	1.00	1.00	1.00	1.00	-
IS Specialist/Network Administrator	2.00	2.00	2.00	2.00	3.00
Municipal Court Clerk	2.00	2.00	1.00	1.00	-
Municipal Court Judge	0.10	0.10	0.06	0.06	0.06
Total Finance/Info Svcs/Muni Court	11.60	12.10	13.46	13.46	12.86
Police					
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00
Evidence Technician	1.00	1.00	1.00	1.00	1.00
Evidence Technician - PT (New in FY 2015-16)	-	-	-	-	0.50
Executive Assistant	1.00	0.50	0.50	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Officer	25.00	24.00	23.00	25.00	26.00
Police Sergeant	4.00	5.00	6.00	5.00	5.00
Police Records Clerk	3.00	3.00	3.00	3.00	3.00
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00
Background Investigator	0.02	0.02	0.02	0.02	0.02
Part-Time Employees (Bailiffs)	0.50	0.50	0.09	0.09	0.09
Total Police	40.52	40.02	39.61	41.11	42.61
Public Works					
Surface/Water Collections					
Sewer Line Maintenance Tech	1.00	1.00	1.00	1.00	1.00
Utility Worker I	-	-	-	-	1.00
Utility Worker II	3.00	3.00	3.00	3.00	1.00
Utility Worker III	-	-	-	-	1.00
Wastewater Assistant Superintendent	1.00	-	-	-	-
Street/Sewer Line Maint Supervisor	-	1.00	1.00	1.00	1.00
Total Surface/Water Collections	5.00	5.00	5.00	5.00	5.00
Water					
Clerk II	1.00	1.00	1.00	1.00	-
Clerk III	-	-	-	-	1.00
Utility Worker I	1.00	-	-	-	1.00
Utility Worker II	3.00	3.00	3.00	3.00	1.00
Utility Worker III	2.00	2.00	2.00	2.00	3.00
Water Operator I	1.00	1.00	1.00	1.00	1.00
Water Operator II	1.00	-	-	-	-
Water Maintenance Tech	1.00	1.00	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00	1.00	1.00
Water Treatment Supervisor/Water Operator III	-	1.00	1.00	1.00	1.00
Total Water	11.00	10.00	10.00	10.00	10.00

FTE Detail by Supervising Department – Continued

Department and Position	FTE Counts				
	Actual	Actual	Actual	Budget	Budget
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Sewer					
Clerk II	1.00	1.00	1.00	1.00	-
Clerk III	-	-	-	-	1.00
Industrial Waste Coordinator	1.00	1.00	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Utility Worker II	3.00	2.00	2.00	2.00	2.00
Wastewater Maintenance Technician	1.00	2.00	2.00	2.00	2.00
Wastewater Operator I	1.00	1.00	1.00	1.00	1.00
Wastewater Operator II	-	1.00	1.00	1.00	1.00
Wastewater Operator III	1.00	1.00	1.00	1.00	1.00
Wastewater Supervisor	-	1.00	1.00	1.00	1.00
Total Sewer	9.00	11.00	11.00	11.00	11.00
Street					
Clerk III	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	-	-	-	-
Maintenance/Support Division Manager	1.00	-	-	-	-
Street & Sewer Line Maintenance Supervisor	1.00	-	-	-	-
Utility Worker I	2.00	2.00	2.00	1.00	1.00
Utility Worker II	3.00	1.00	1.00	1.00	1.00
Utility Worker III	-	-	-	1.00	1.00
Total Street	9.00	4.00	4.00	4.00	4.00
Garage					
Mechanic	1.00	1.00	1.00	1.00	1.00
Garage Assistant (Utility Worker II)	-	1.00	1.00	1.00	1.00
Total Garage	1.00	2.00	2.00	2.00	2.00
Transit (Moved to Community Services)					
Bus Driver	2.00	-	-	-	-
Transit Manager	1.00	-	-	-	-
Transit Operation Supervisor	1.00	-	-	-	-
Bus Driver - Part-Time	3.86	-	-	-	-
Total Transit	7.86	-	-	-	-
Engineering					
Administrative Assistant	1.00	1.00	-	-	-
Assistant City Engineer	1.00	1.00	1.00	-	-
City Engineer	-	-	-	1.00	1.00
C.E. Engineering Tech III	1.00	1.00	1.00	1.00	1.00
C.E. Technician II	1.00	1.00	1.00	1.00	1.00
C.E. Technician I	-	1.00	-	-	-
CAD/GIS Technician	1.00	1.00	1.00	1.00	1.00
Project Engineer	1.00	-	1.00	1.00	1.00
Construction Inspector/CUE. Technician	-	1.00	-	-	-
Public Works Director	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	1.00	1.00	1.00	1.00	1.00
Water Resource Manager	1.00	1.00	1.00	1.00	-
Senior Management Analyst	1.00	1.00	-	-	-
Engineering Intern	1.00	-	-	-	-
Total Engineering	11.00	11.00	8.00	8.00	7.00
Total Public Works	53.86	43.00	40.00	40.00	39.00
Total FTE	161.29	145.23	146.82	152.46	153.61

Budgeted Transfers

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

Transfers In

Fund	Transit	Street	General	Street &	Street	Sewer Cap	Water Cap	Info	Equip	Total
	Fund 110	Fund 140	Cap Const Fund 358	Storm Cap Const Fund 363	SDC Fund 376	Const Fund 465	Const Fund 466	Services Fund 586	Replace Fund 591	
General Fund 001	116,000	130,000	76,000		28,236		28,236	23,769		402,241
Transit Fund 110								3,001		3,001
Building Fund 123								3,001		3,001
Street Fund 140				230,000				4,501	30,000	264,501
Special Assessment 360					1,071,849					1,071,849
Street SDC Fund 376						25,000				25,000
Storm SDC 377				60,000						60,000
Water Fund 470					6,319		6,319	9,753	10,000	32,391
Sewer Fund 472		90,000			6,319	680,000	6,319	13,504	30,000	826,142
Sewer SDC Fund 475						500,000				500,000
Total	116,000	220,000	76,000	290,000	1,112,723	1,205,000	40,874	57,529	70,000	3,188,126

In addition to construction project and subsidy transfers there are some specific, ongoing transfers included in the table above.

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

The transfers in to the Information Services Fund, which total \$57,529, represent the annual payment due to the vendor for the phone system purchased in FY 2013-14. These transfers will continue for two additional years.

As mentioned in the discussion regarding capital projects, funds for capital projects will only be transferred on a reimbursement basis.

Capital Construction Projects

Consistent with the City's commitment to financial transparency and accountability, an improved methodology for planning, authorizing, budgeting and reporting Capital Construction projects was implemented in FY 2014-15 and continues to FY 2015-16. 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 the 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.

All projects are budgeted for the full amount of the project cost, even if the project is expected to span multiple budget periods. This ensures that budget authority is available for the project should the schedule accelerate. In addition, this ensures that funds authorized are earmarked for the project, which prevents inadvertent over expenditure of limited dedicated resources. Previously authorized projects not completed in the prior fiscal year are included with the balance of unexpended funds budgeted.

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

Current Year Projects

Project Name	Project Number	General	Street & Storm	Sewer	Water	Street	Total
		Cap Const Fund 358	Cap Const Fund 363	Cap Const Fund 465	Cap Const Fund 466	SDC Fund 376	
Aquatic Center DX Heat Recovery repair	CBGF3153	25,000	-	-	-	-	25,000
City Hall roof/HVAC repairs	CBGF3118	51,000	-	-	-	-	51,000
Safety Sidewalk & ADA Construction	CIST1165	-	25,000	-	-	-	25,000
Settlemer/W. Lincoln Intersection improvement	CIST1470	-	60,000	-	-	-	60,000
4th Street - Garfield to Harrison Storm Replacement	CDST1471	-	260,000	-	-	-	260,000
Pump Station Upgrades	CDSW1414	-	-	225,000	-	-	225,000
I-5 Interchange Sanitary Sewer relocations ^(A)	CDSW1143	-	-	50,000	-	-	50,000
Mill Creek Pump Station Phase 1	CDSW1413	-	-	150,000	-	-	150,000
Force Main Air relief Valve Facilities upgrades	CDSW1415	-	-	50,000	-	-	50,000
N 1st - Harrison to No Name Street - Sewer Rehab	CDSW1466	-	-	200,000	-	-	200,000
West Hayes Street Sanitary Sewer Pipeline Project	CDSW1417	-	-	1,975,000	-	-	1,975,000
Young Street Pipeline Project ^(B)	CDSW1469	-	-	1,773,000	-	-	1,773,000
WWTP Phase 2A Construction/Natural Treatment	CISW1052	-	-	1,750,000	-	-	1,750,000
Hwy 99E/Young Street Utility Upgrades	CDWA1463	-	-	-	10,000	-	10,000
Hwy 99E Waterline Bore @ Laurel Avenue	CDWA1411	-	-	-	5,000	-	5,000
Automatic Read Meter replacement	CDWA1060	-	-	-	500,000	-	500,000
I-5 Interchange Water Reloc - 214:Frontage to Tunnel	CDWA1158	-	-	-	15,000	-	15,000
Parr Road Treatment Plant - Storm & Pump Upgrades	CDWA1465	-	-	-	64,000	-	64,000
Hwy 99E: Aztec to Tomlin	CDWA1468	-	-	-	275,000	-	275,000
Hwy 99E Aztec to Lincoln Waterline	CDWA1412	-	-	-	220,000	-	220,000
I-5 Interchange - Woodland to West of Broughton Way	CIST1472	-	-	-	-	4,600,000	4,600,000
Total		76,000	345,000	6,173,000	1,089,000	4,600,000	7,683,000

^(A) CDSW1143 - Continuation of existing project, 50 percent ODOT reimbursable through Street SDC Fund

^(B) CDSW1469 - \$500,000 being funded from Sewer SDC Fund

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. Project Data Sheets summarize a project, including the budget amount, funding source and location of the project. Multi-year information is also displayed to provide status of projects. Before a Project Data Sheet is created, the project is reviewed by the City Administrator for inclusion in the proposed budget.

Additional Costs in Future Years

The City is waiting for approval from the Department of Environmental Quality to complete WWTP Phase 2A Construction/Natural Treatment, project number CISW1052. The project has significant costs remaining and bond proceeds for this project are held in the Sewer Cap Const Fund.

The Five Year Capital Improvement Plan on page 204 is an estimate of future projects and cost. It is for information only and subject to change.

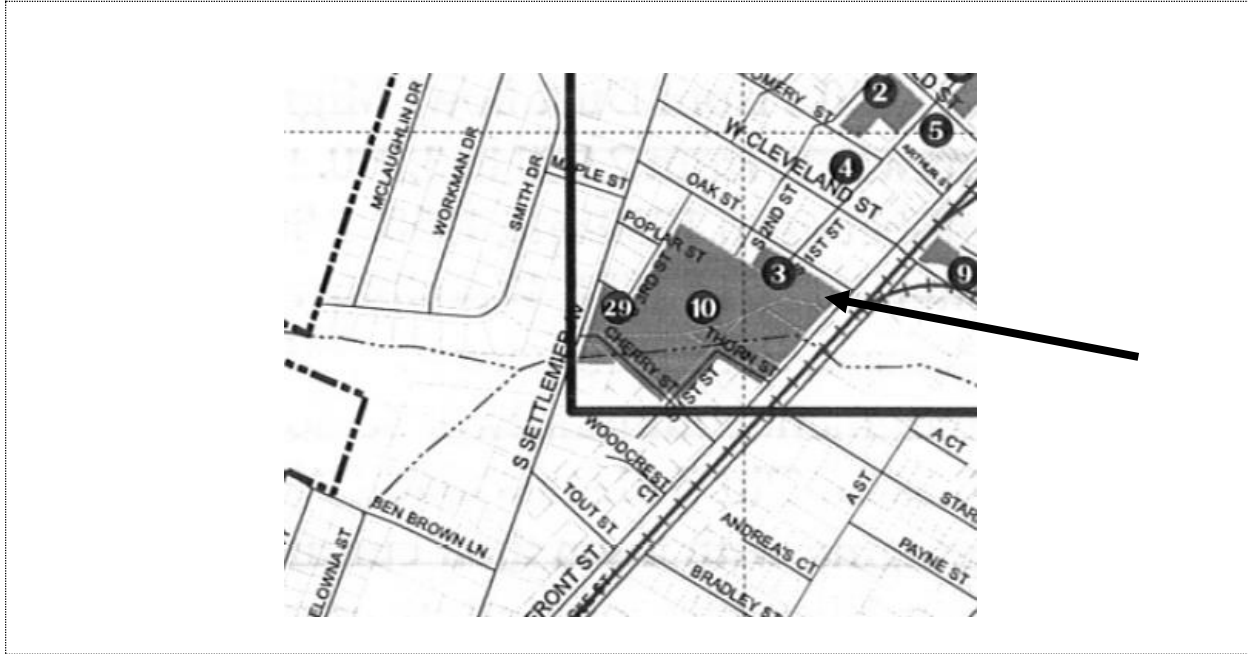
Capital Improvement Plan – FY 2016-17 to FY 2020-21

Project	Revenue Source	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Street & Storm Construction							
Front Street Improvements - Front Street Ramp -- NCL	Street SDC	-	-	-	1,500,000	2,300,000	3,800,000
W. Hayes: Settlemier to Cascade - Street Improvements	Street Fund	450,000	2,405,000	-	-	-	2,855,000
W. Hayes: Settlemier to Cascade - Utility Undergrounding	Street Fund	100,000	600,000	-	-	-	700,000
W. Hayes: Settlemier to Cascade - Pedestrian Warning Signal	Street Fund	10,000	90,000	-	-	-	100,000
Harrison: Settlemier to Front - Street Improvement	Street Fund/Storm SDC/Street SDC	-	60,000	935,000	-	-	995,000
Harrison: Settlemier to Front - Utility Undergrounding	Street Fund	-	21,500	342,000	-	-	363,500
Hayes: Front to 2nd	Street Fund	126,000	-	-	-	-	126,000
Cleveland - Widen First to Second	Street Fund/Street SDC	-	-	-	133,000	-	133,000
Hardcastle/Railroad Realignment	Street Fund/Street SDC	1,000,000	-	-	-	-	1,000,000
Evergreen Rd: connect to Parr Rd - Street Improvements	Developer/Street SDC	-	-	-	600,000	800,000	1,400,000
Alley: Garfield - Cleveland - Street Improvement	Street Fund	-	-	200,000	-	-	200,000
Alley: Garfield - Cleveland - Utility Undergrounding	Street Fund/URA?	-	-	250,000	-	-	250,000
N. Woodland: Camas - Stevens	Street Fund	50,000	280,000	-	-	-	330,000
Willow Avenue Extension	Street Fund	-	40,000	1,000,000	-	-	1,040,000
Safety Sidewalk Construction/ADA	Street Fund	25,000	25,000	25,000	25,000	25,000	125,000
Storm Drain Construction							
North 2nd & 3rd - South of Yew St.	Street Fund/Storm SDC	-	100,000	130,000	-	-	230,000
North Front Detention - Culvert to Commerce	Street Fund/Storm SDC	18,000	249,000	-	-	-	267,000
Harrison Street, Replace Storm that is under existing homes	Street Fund	-	275,000	-	-	-	275,000
Landau/Laurel/George Storm (to Pudding)	Street Fund/Storm SDC	50,000	600,000	200,000	-	-	850,000
422 Tooze Street	Street Fund/Storm SDC	150,000	-	-	-	-	150,000
Settlemier Detention and Outlet Works	Storm SDC	-	-	523,000	-	-	523,000
Drainage work & street modifications @ High St	Street Fund/Storm SDC	-	30,000	-	-	-	30,000
Cleveland Street at Mill Creek Culvert Rehabilitation	Street Fund	209,000	-	-	-	-	209,000
Aquatic Center Area Storm Improvement	Street Fund	78,800	-	-	-	-	78,800
Rehab Existing Collection System	Street Fund	-	-	-	500,000	500,000	1,000,000
Total Street and Storm Drain Construction		2,286,800	5,125,500	3,605,000	2,758,000	3,625,000	17,400,300
Street Resurfacing: Gravel Streets							
Yew Street, 2nd to 3rd	Street Fund	160,000	-	-	-	-	160,000
Elm Street	Street Fund	-	300,000	-	-	-	300,000
Church Street, 1st to 2nd	Street Fund	-	-	-	-	150,000	150,000
Wilson Street	Street Fund	-	-	-	240,000	-	240,000
Christiansen Street	Street Fund	-	-	185,000	-	-	185,000
Total Gravel Streets		160,000	300,000	185,000	240,000	150,000	1,035,000
Water: Water System Construction							
Automatic Read Meter Replacement Program	Water Fund	200,000	100,000	-	-	-	300,000
Water Master Plan	Water Fund	-	-	200,000	100,000	-	300,000
Harrison Street - Settlemier to Front Street	Water Fund	-	450,000	-	-	-	450,000
Lincoln to Hardcastle Loop at Washington School	Water Fund/SDC	-	-	-	225,000	-	225,000
Legion Park Waterline Loop	Water Fund/SDC	-	-	-	-	200,000	200,000
Rehab/Capacity Improvements to existing distribution system	Water Fund/SDC	300,000	300,000	300,000	250,000	300,000	1,450,000
Water System Reconstruction Total		500,000	850,000	500,000	575,000	500,000	2,925,000
Wastewater: Treatment Plant							
POTW Phase 2A/Natural Treatment System	Sewer Fund	4,250,000	6,000,000	400,000	-	-	10,650,000
Storm Water Treatment Final Engr.	Sewer Fund	15,000	250,000	-	-	-	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
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
Septage RV Dump Station Improvements	Sewer Fund	-	60,000	240,000	-	-	300,000
Poplar Tree Land Purchase	Sewer Fund	-	-	885,000	-	-	885,000
Poplar Tree Expansion on Additional Property	Sewer Fund	350,000	350,000	364,000	364,000	-	1,428,000
Wastewater: Collections System Construction							
Pump Station Upgrades (Existing Upgrades-Reliability)	Sewer Fund	75,000	75,000	-	-	-	150,000
Replacement Costs-Collection System Piping	Sewer Fund	250,000	460,000	460,000	460,000	460,000	2,090,000
Rainier, Force & Gravity section	Sewer Fund	300,000	-	-	-	-	300,000
I-5 Pump Station Project	Sewer Fund	-	-	-	261,000	1,046,000	1,307,000
I-5 Force Main Project	Sewer Fund	-	-	619,000	2,474,000	-	3,093,000
Santiam Pump Sta Replacement	Sewer Fund	205,000	200,000	-	-	-	405,000
Front Street Pipeline Project	Sewer Fund	-	208,000	832,000	-	-	1,040,000
Progress Way Pipeline Project	Sewer Fund	-	-	-	255,000	1,092,000	1,347,000
Young Street Pipeline Project	Sewer Fund	1,418,000	-	-	-	-	1,418,000
Lincoln Street Bryan to Mill Creek, Sewer Rehab	Sewer Fund	-	-	500,000	-	-	500,000
Total Sewer Construction		6,863,000	7,603,000	5,280,000	8,454,000	5,478,000	33,678,000
Parks							
Legion Park Improvements, Phase 2	Parks SDC	-	-	1,500,000	-	-	1,500,000
Parks Construction Total		-	-	1,500,000	-	-	1,500,000

Project Data

Project Number:	CBGF3153	New Project <input checked="" type="checkbox"/>
Project Name:	Aquatic Center – DX heat recovery compressors replacement	
Project Description:	Replace DX heat recovery compressors and convert to R407 refrigerant	

Map:



Project Justification:	The compressors failed a couple years ago, catastrophically releasing the R22 refrigerant. The refrigerant is the major cost of repair. There is some savings in the power bill because the compressors are not running but the gas bill has significantly increased. It is estimated to cost about \$9,700 per year for total energy without heat recovery. A functioning DX heat recovery system also reduces the load placed on the aging swimming pool heater, which should assist in prolonging its life.
Operating Fund Impact:	Decrease impact with more efficient operation of heat recovery
Project Status:	Construction
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$25,000

Budget History:

Fiscal Year	2015-16			
Budget	\$25,000			
Year to Date expenses				
Balance				

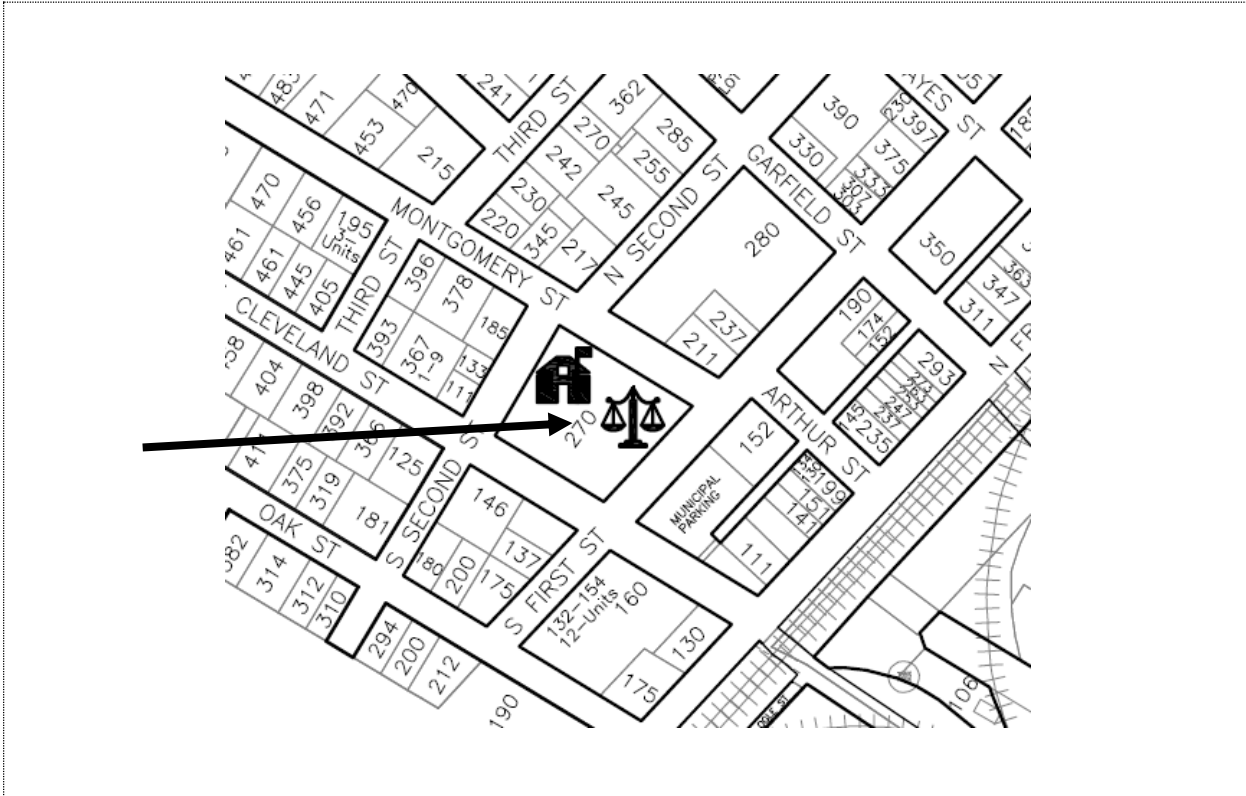
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CBGF3153	001	General Fund	\$25,000	FY 2015-16

Project Data

Project Number:	CBGF3118	New Project <input checked="" type="checkbox"/>
Project Name:	City Hall Roof/HVAC repairs	
Project Description:	Repair a few sections of roof and redirect HVAC in City Hall	

Map:



Project Justification:	City Hall roof is in need of repair due to leaks. Some sections have been replaced and a few more need replacing. The project to replace the HVAC has been changed to redirecting some of the runs for a more balanced system
Operating Fund Impact:	No increase to operating budget; this project reduces long term maintenance costs
Project Status:	Engineering & Construction
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$51,000

Budget History:

Fiscal Year	2015-16			
Budget	\$51,000			
Year to Date expenses				
Balance				

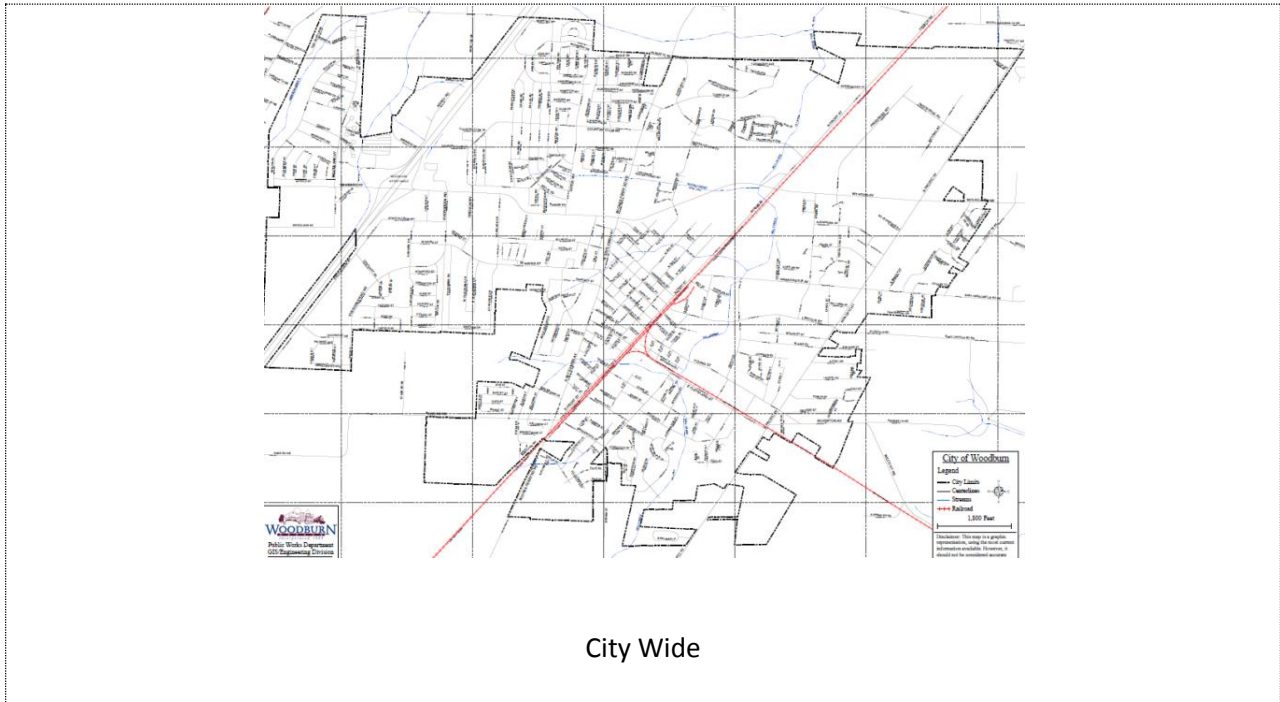
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CBGF3118	001	General Fund	\$51,000	FY 2015-16

Project Data

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.	

Map:



Project Justification:	Improvements for safe pedestrian movements and ADA Compliance
Operating Budget Impact:	No impact to operating budget
Project Status:	Annual
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$25,000

Budget History

Fiscal Year	2015-16					
Budget	\$25,000					
Year to Date expenses						
Balance						

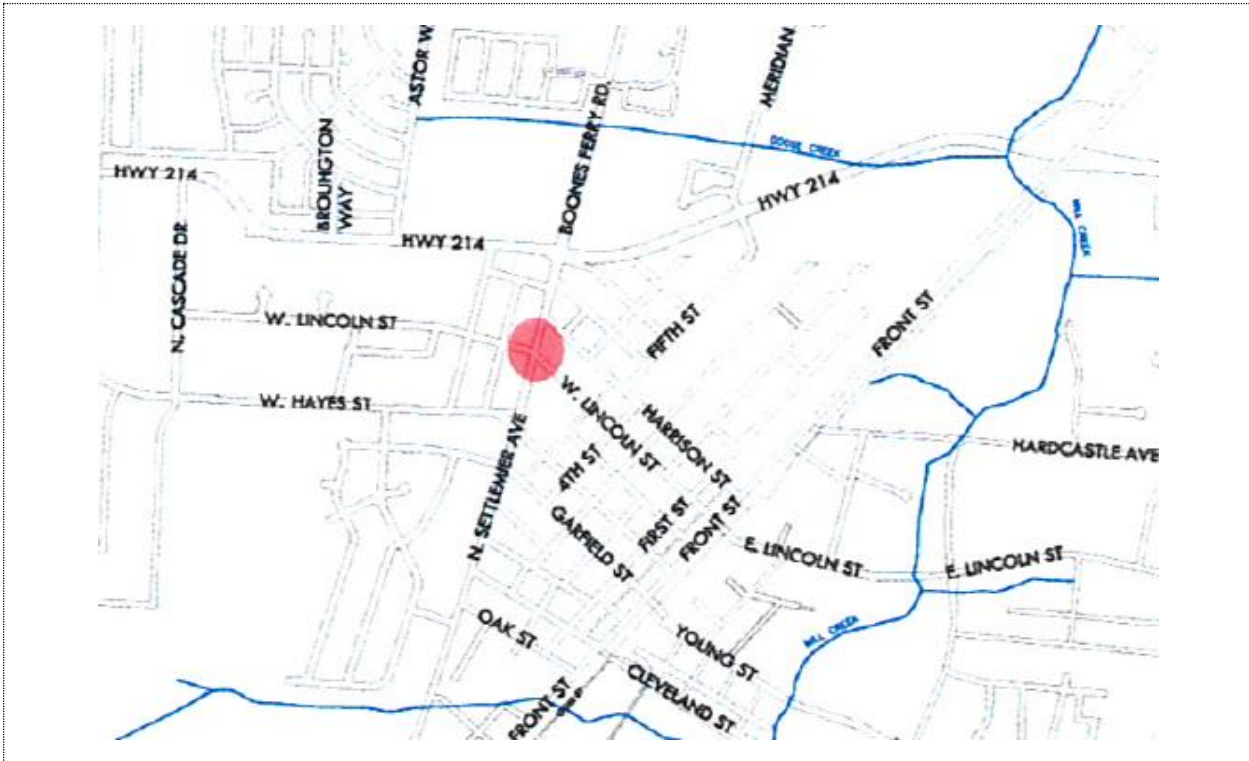
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CIST1165	140	Street Fund	\$25,000	2015-16

Project Data

Project Number:	CIST1470	New Project <input checked="" type="checkbox"/>
Project Name:	Settlemier Avenue/W. Lincoln Street Intersection Improvements	
Project Description:	Project concentrates on the Southwest corner Settlemier & W. Lincoln streets to improve the southbound transition taper on Settlemier south of W. Lincoln	

Map:



Project Justification:	This project will allow safer transitions for southbound vehicular traffic on Settlemier Avenue south of W Lincoln intersection
Operating Fund Impact:	No Impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$60,000

Budget History:

Fiscal Year	2015-16		
Budget	\$60,000		
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>
CIST1470	140	Street Fund	\$60,000	2015-16

Project Data

Project Number:	CDST1471	New Project <input checked="" type="checkbox"/>
Project Name:	4 th Street Storm Rehabilitation	
Project Description:	Replace existing pipes with four each 48" Storm Drain Manholes, 1,270 LF PVC Storm Drain pipe and nine each Type II Catch Basins/inlets on Fourth Street between Garfield and Harrison streets.	

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:	No increase to operating budget; this project reduces long term maintenance costs
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$260,000

Budget History:

Fiscal Year	2015-16			
Budget	\$260,000			
Year to Date expenses				
Balance				

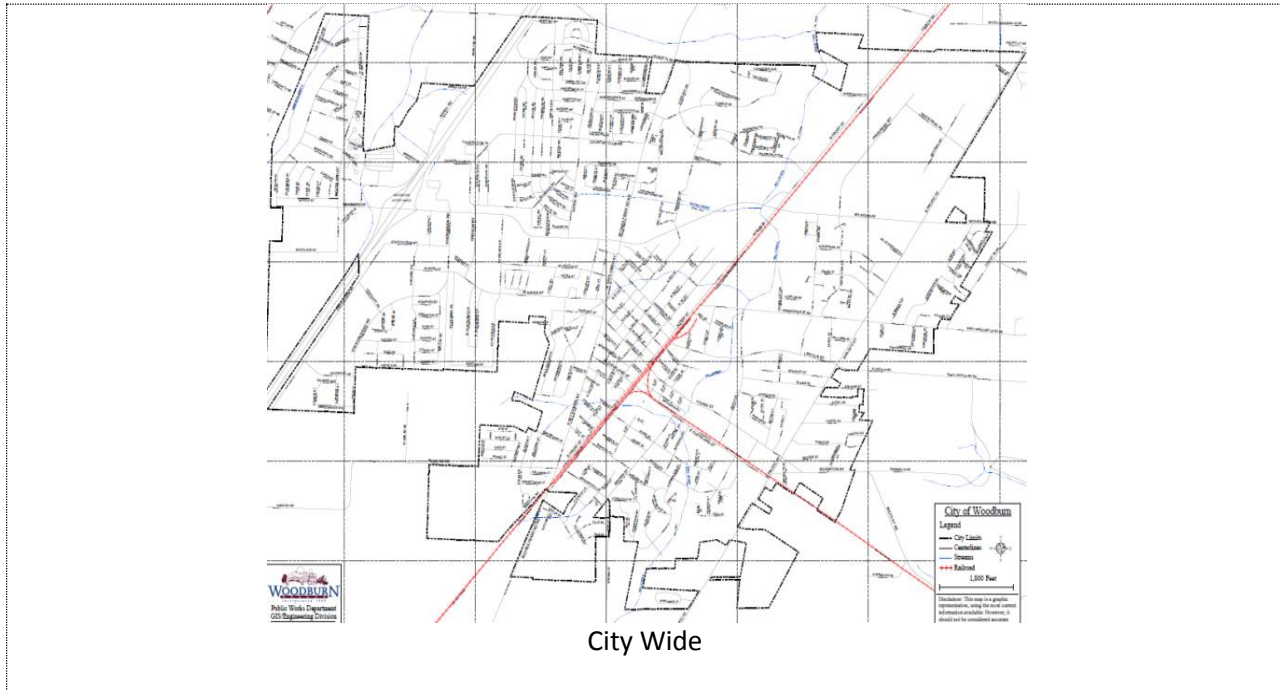
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDST1471	140	Street Fund	\$200,000	2015-16
CDST1471	377	Storm SDC	\$60,000	2015-16

Project Data

Project Number:	CDSW1414	New Project <input checked="" 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 Budget Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$225,000

Budget History

Fiscal Year	2015-16			
Budget	\$225,000			
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>
CISW1002	465	Sewer Capital Construction Fund	\$225,000	2015-16

Project Data

Project Number:	CDSW1143	New Project <input type="checkbox"/>
Project Name:	I-5 Interchange Sanitary Sewer relocations – Hwy. 214, Lawson Avenue, & Evergreen Road	
Project Description:	Relocate 8" sanitary sewer line to the middle of exiting turning lane in Hwy. 214 between Frontage Road and Country Club Road. Proposed to divert portion of the sanitary flow to Lawson Avenue.	

Map:



Project Justification:	Avoid conflicts with proposed ODOT improvements with the I-5 Interchange at OR214 project, diverts a portion of sanitary flow to Lawson Avenue, and reduces flow to Rainier pump station.
Operating Budget Impact:	No impact to operating budget
Project Status:	Construction
Estimated Completion Date:	August 2015
Estimated Project Cost:	\$590,000

Budget History:

Fiscal Year	2013-14	2014-15	2015-16
Budget	\$590,000	\$67,871	\$46,871
Year to Date expenses	\$522,129	Est \$21,000	
Balance	\$67,871	\$46,871	

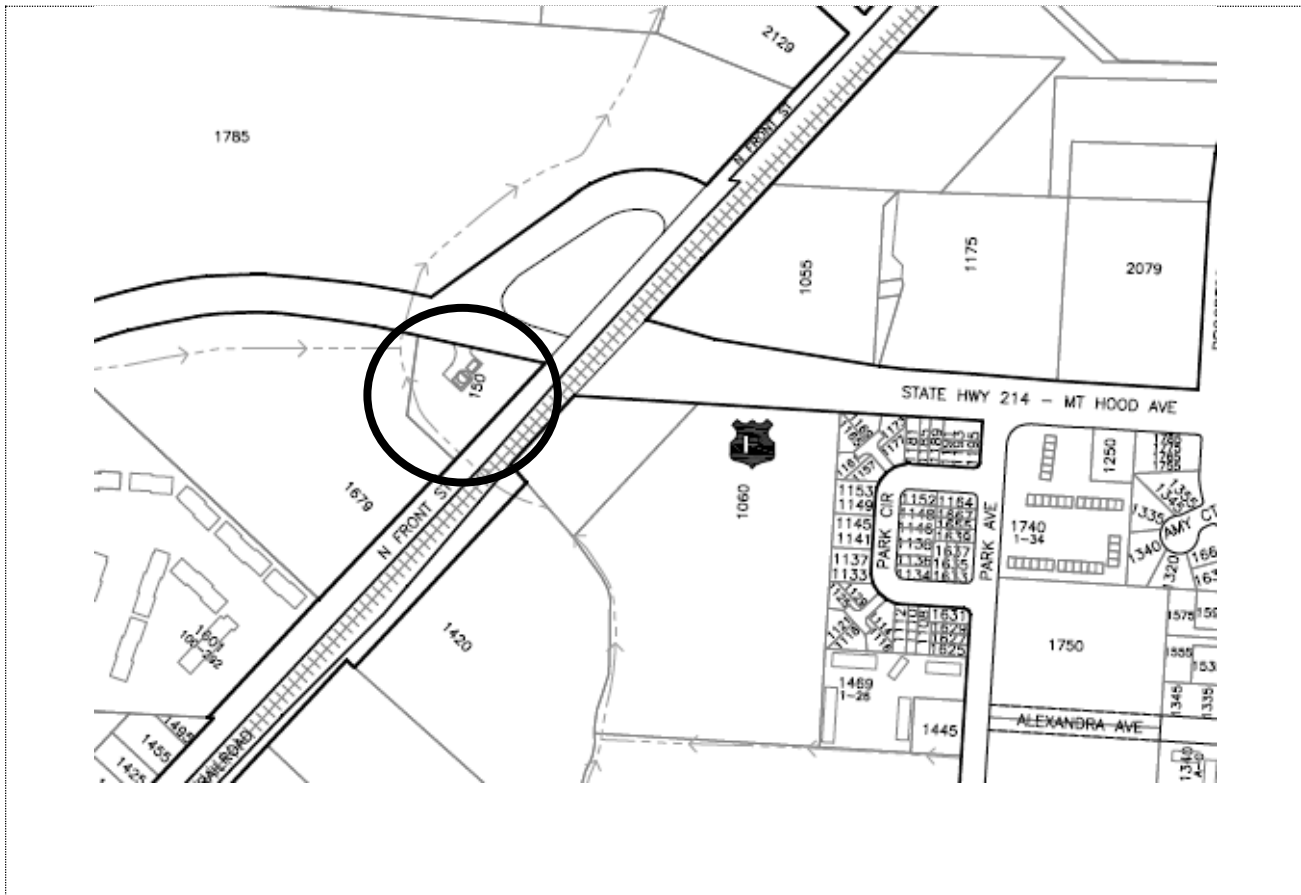
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1143	472	Sewer Fund	\$295,000	2013-16
CDSW1143	376	Street SDC Fund	\$295,000	2013-16

Project Data

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.	

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 Budget Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$150,000

Budget History:

Fiscal Year	2014-15	2015-16		
Budget	\$150,000	\$150,000		
Year to Date expenses	0			
Balance	\$150,000			

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1413	472	Sewer Fund	\$150,000	2014-16

Project Data

Project Number:	CDSW1415	New Project <input type="checkbox"/>
Project Name:	Force Main Air Relief Valve Facilities Upgrade – 18” & 24”	
Project Description:	Sealing five existing manholes along the 18” force main and upgrading entry access with hatches on a total of 10 manholes. Air relief valves are failing and require regular maintenance.	

Map:



Project Justification:	Air relief valves are failing and require regular maintenance. Entry accesses will be improved for maintenance activities and providing safer confined space entry. Improvement will also improve the efficiency of the sewer force main system and lower operating costs for power to the pumps.
Operating Budget Impact:	No impact to operation budget; project decreases long term maintenance costs
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$50,000

Budget History:

Fiscal Year	FY2014-15	FY2015-16	
Budget	\$50,000	\$49,677	
Year to Date expenses	\$323		
Balance	\$49,677		

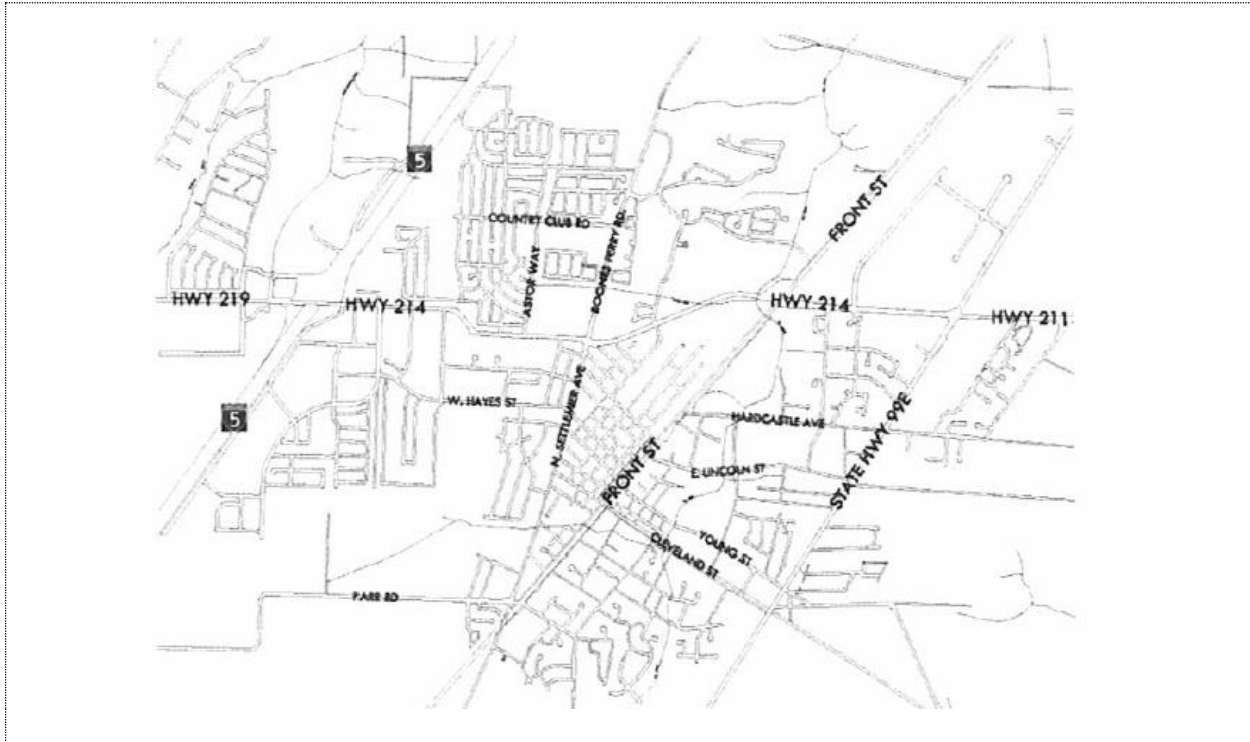
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1415	472	Sewer Fund	\$50,000	2014-16

Project Data

Project Number:	CDSW1466	New Project <input checked="" type="checkbox"/>
Project Name:	N. First Street – Harrison to No Name Street – sewer rehab	
Project Description:	Replace sanitary sewer lines in various parts of the City that have become deteriorated over time. Some repairs will help reduce infiltration and inflow of groundwater into the sewer lines which ends up being treated at the WWTP and prevents sewage from getting into the groundwater around cracked pipes.	

Map:



Project Justification:	Sanitary sewer pipes become deteriorated over time. Project will upgrade and restore sanitary lines.
Operating Fund Impact:	No impact to operating budget; this project will reduce long term maintenance costs
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$200,000

Budget History:

Fiscal Year	2015-16		
Budget	\$200,000		
Year to Date expenses			
Balance			

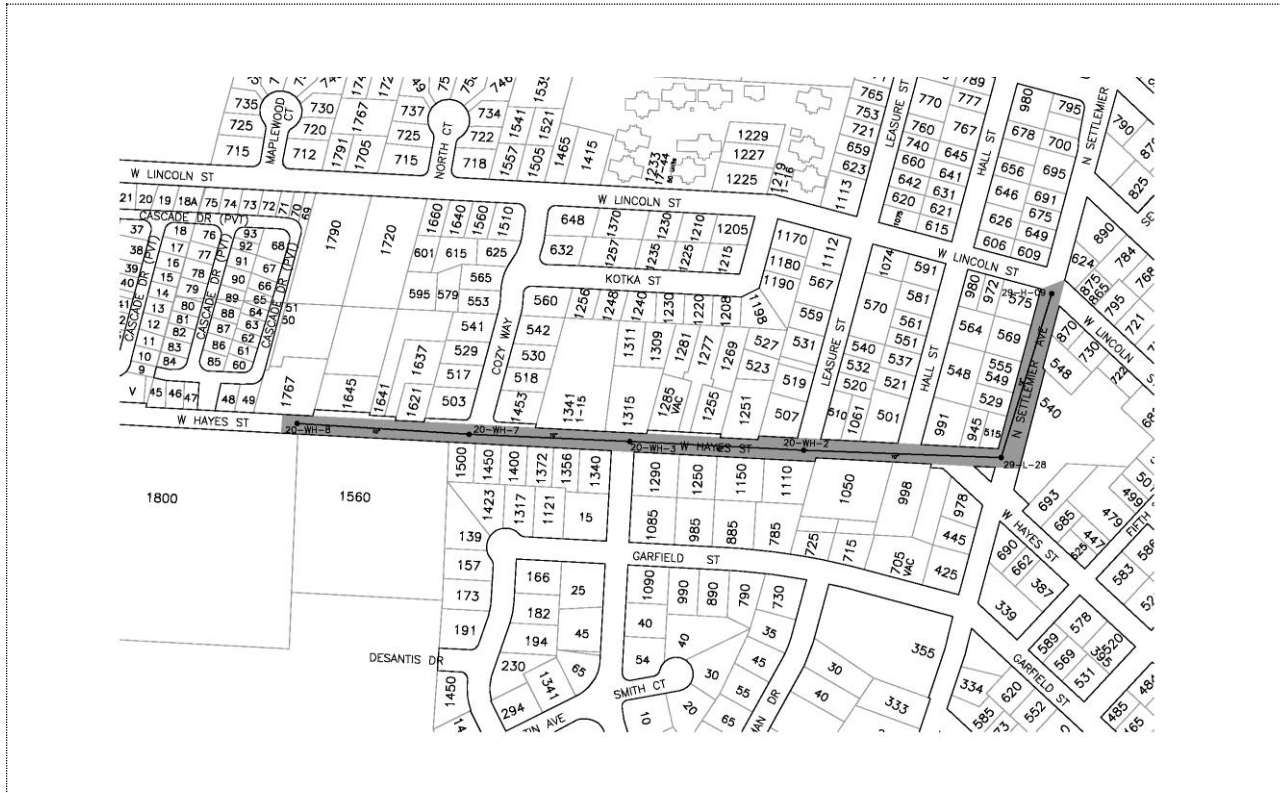
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDSW1466	472	Sewer Fund	\$200,000	2015-16

Project Data

Project Number:	CDSW1417	New Project <input checked="" type="checkbox"/>
Project Name:	W Hayes St. Sanitary Sewer Improvement – Settlemier to Cascade	
Project Description:	Replace 454 ft. of 10" sanitary sewer main with new 12" pipe; replace 1,436 ft. of 10" sanitary sewer main with new 15" pipe; and replace 457 ft. 10" sanitary sewer main with new 15" pipe.	

Map:



Project Justification:	Project was identified for improvement due to capacity deficiency in the Wastewater Facilities Plan. The larger diameter pipe will convey peak flows with adequate freeboard between the hydraulic grade and the ground surface.
Operating Budget Impact:	No impact to operating budget; this project will reduce long term maintenance costs
Project Status:	Design/Construction
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$2,030,000

Budget History:

Fiscal Year	FY2014-15	FY2015-16
Budget	\$2,030,000	1,975,000
Year to Date expenses	Est \$55,000	
Balance	\$1,975,000	

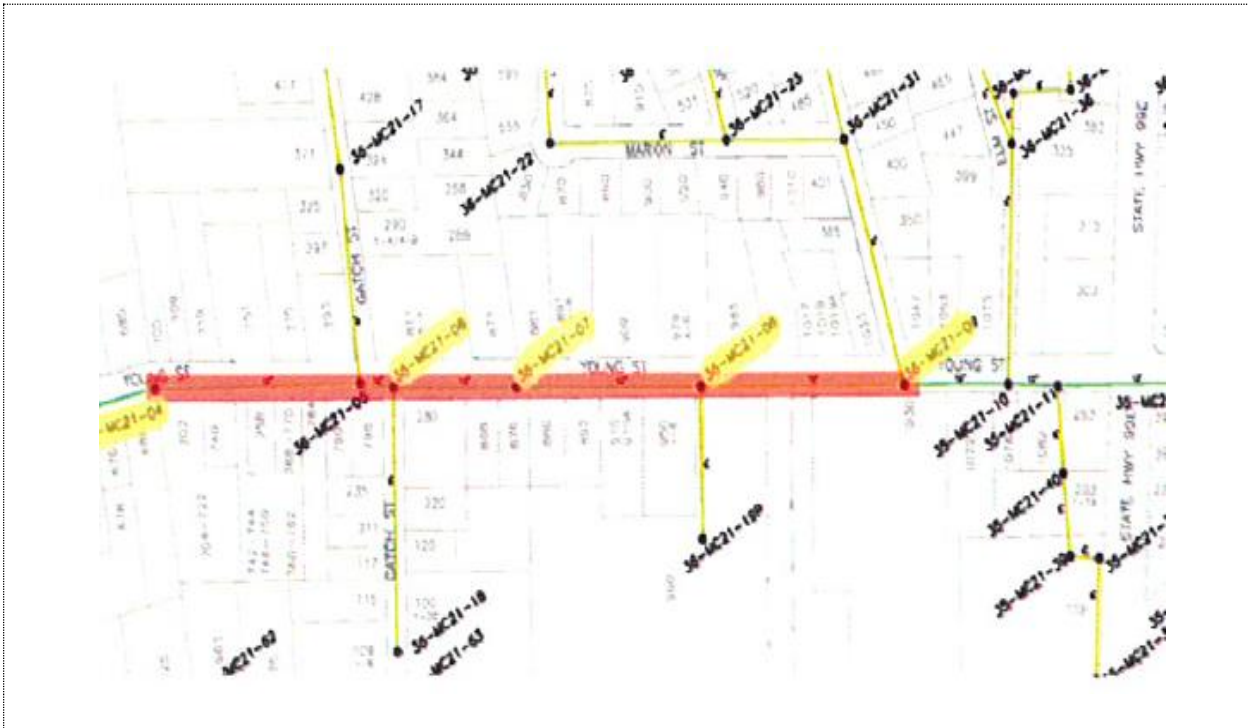
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1417	472	Sewer Fund	\$55,000	FY2014-15
CDSW1417	472	Sewer Fund	\$1,975,000	FY2015-16

Project Data

Project Number:	CDSW1469	New Project <input checked="" type="checkbox"/>
Project Name:	Young Street Sanitary Sewer Pipeline Project	
Project Description:	This project has been identified for improvements as capacity deficient in the Wastewater Facilities Plan. Project includes replacing 1,005 ft. of 12" sanitary sewer main with new 18" pipe and replacing 833 ft. of 12" sanitary sewer main with new 18" pipe.	

Map:



Project Justification:	The larger diameter sanitary sewer pipelines will convey peak flows with adequate freeboard between the hydraulic grade and ground surface.
Operating Fund Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$1,773,000

Budget History:

Fiscal Year	2015-16	2016-17	
Budget	\$1,773,000	1,418,000	
Year to Date expenses	Est \$355,000		
Balance	\$1,418,000		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1469	472	Sewer Fund	\$1,273,000	FY 2015-17
CDSW1469	475	Sewer SDC Fund	\$500,000	FY 2015-17

Project Data

Project Number:	CISW1052	New Project <input type="checkbox"/>
Project Name:	WWTP Phase 2A and Natural Treatment System Upgrades	
Project Description:	Compliance improvements will include upgrades to blower, contact stabilization through aeration basins, generator upgrades for reliability and redundancy and constructed wetlands for effluent cooling, expansion of the poplar tree plantation and installation of a new Pudding River outfall.	

Map:



Project Justification:	Compliance upgrades needed to deal with new thermal loading limits on the Pudding River. DEQ needs to establish TMDL limit for thermal loading. It is possible that the natural treatment system as designed would not meet compliance based on loading. Depending on timing of future decisions some components, not related to thermal loading, may be pulled out and bid/constructed separately.
Operating Budget Impact:	No impact to operating budget at this time
Project Status:	Waiting DEQ determination on Thermal Loading for Pudding River
Estimated Completion Date:	
Estimated Project Cost:	\$12,400,000

Budget History

Fiscal Year	2014-15	2015-16	2016+
Budget	1,000,000	\$1,750,000	\$9,650,000
Year to Date expenses	\$850		
Balance	\$999,150		

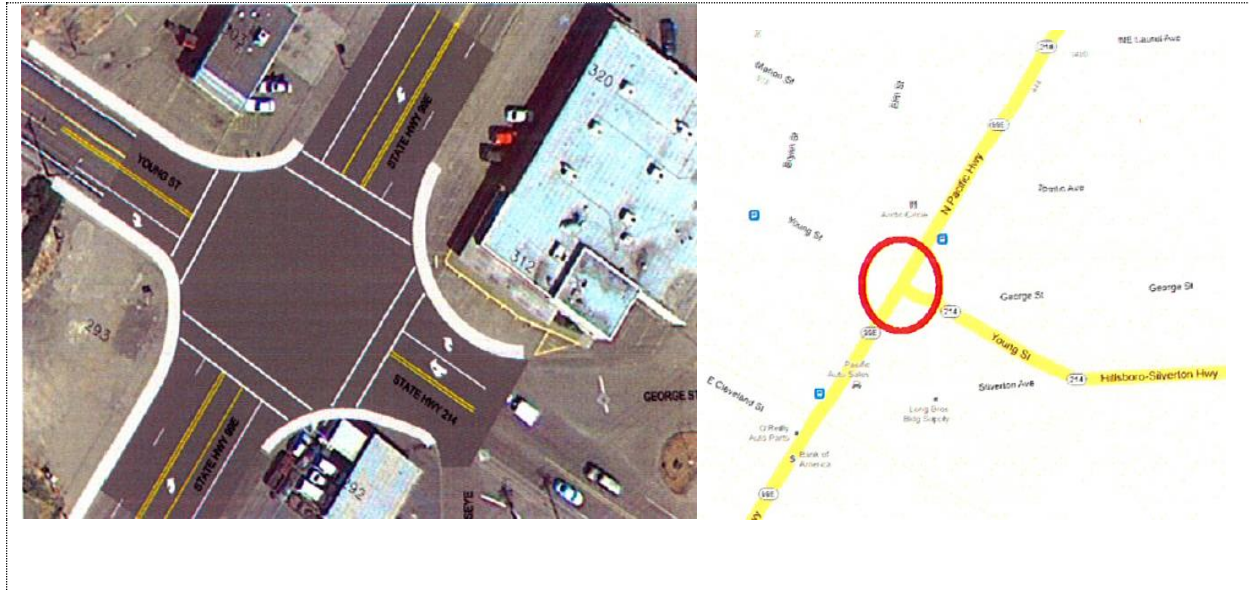
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CISW1052	472	Sewer Fund	\$1,000,000	FY2014-15
CISW1052	472	Sewer Fund	\$1,750,000	FY 2015-16
CISW1052	472	Sewer Fund	\$9,650,000	FY 2016+

Project Data

Project Number:	CDWA1463	New Project <input type="checkbox"/>
Project Name:	Young Street at Hwy 99E Utility Upgrades	
Project Description:	Upgrade City water utilities prior to ODOT improvements at this intersection. ODOT will be upgrading the turning radiuses for all corners of the intersection to help truck traffic make the turns. Project includes installation of water line, sewer line and new sidewalks.	

Map:



Project Justification:	Several advantages to having this project done prior to ODOT doing their work – it will improve water flow in the area East of Hwy 99E, improve sewer capacity in the area and improve pedestrian environment with additional sidewalks.
Operating Fund Impact:	No impact to operating budget at this time.
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$225,000

Budget History:

Fiscal Year	2014-15	2015-16	
Budget	\$225,000	\$10,000	
Year to Date expenses	\$215,000		
Balance	\$10,000		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1463	470	Water Fund	\$96,750	2014-15
CDWA1463	472	Sewer Fund	\$96,750	2014-15
CDWA1463	140	Street Fund	\$21,500	2014-15
CDWA1463	470	Water Funds	\$10,000	2015-16

Project Data

Project Number:	CDWA1411	New Project <input type="checkbox"/>
Project Name:	Hwy 99E Waterline Bore at Laurel Avenue	
Project Description:	Bore under Hwy 99E and extend the 8" diameter water main on Laurel Avenue to the 12" diameter main on Hwy. 99E.	

Map:



Project Justification:	The installation of the 8" diameter water line crossing will increase flows in the area and increase connectivity of the existing water line system improving water quality and flows for fire protection.
Operating Budget Impact:	No increases to operating budget
Project Status:	Design
Estimated Completion Date:	August 2015
Estimated Project Cost:	\$220,000

Budget History:

Fiscal Year	2014-2015	2015-16	
Budget	\$220,000	\$5,000	
Year to Date expenses	\$215,000		
Balance	\$5,000		

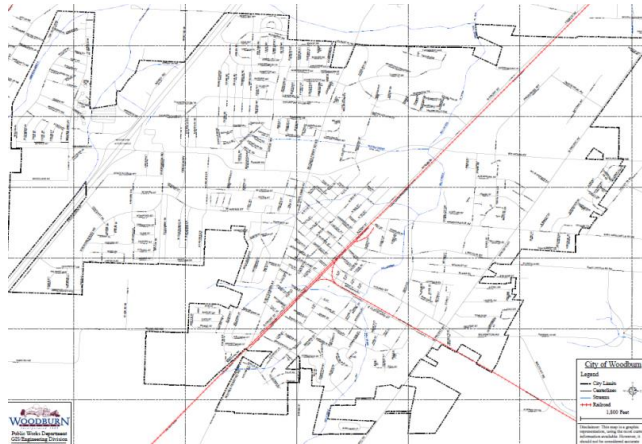
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1411	470	Water Fund	\$215,000	2014-15
CDSW1411	470	Water Funds	\$5,000	2015-16

Project Data

Project Number:	CDWA1060 (old #78002.0000)	New Project <input type="checkbox"/>
Project Name:	Automatic Read Meter Replacement program	
Project Description:	Six to seven year plan to replace all existing water meters with Automatic Read Meters.	

Map:



City wide

Project Justification:	As part of the recent ARRA funded water consolidation project, the City with ARRA funding, purchased the required software, reading devices and Automatic Read Meters to be installed with the consolidation project. The cost depends on size. The replacement of all other meters within the City is planned to be done in six to seven years with about 700 to 1,000 meters purchased annually, depending on the size.
Operating Fund Impact:	No impact to operating budget
Project Status:	Over 70 percent complete
Estimated Completion Date:	FY 2017-18
Estimated Project Cost:	\$1,500,000

Budget History

Fiscal Year	2010-11	2011-12	2012-13	2013-14	2014-15*	2015-16	2016-17	2017-18
Budget	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$100,000
Actual exp	\$190,290	\$144,150	\$197,707	\$198,111	\$140,108			
Balance	\$9,710	\$55,850	\$2,293	1,889	59,892			

*Year to Date

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1060	470	Water Fund	\$200,000	2010-11
CDWA1060	470	Water Fund	\$200,000	2011-12
CDWA1060	470	Water Fund	\$200,000	2012-13
CDWA1060	470	Water Fund	\$200,000	2013-14
CDWA1060	470	Water Fund	\$200,000	2014-15
CDWA1060	470	Water Fund	\$200,000	2015-16
CDWA1060	470	Water Fund	\$200,000	2016-17
CDWA1060	470	Water Fund	\$100,000	2017-18

Project Data

Project Number:	CDWA1158	New Project <input type="checkbox"/>
Project Name:	I-5 Interchange Waterline relocation – Hwy 214: Frontage Road to Tunnel	
Project Description:	Relocate waterline prior to ODOT improvements along I-5/OR 214 project; install 2,400 feet of 12” waterline, 350 feet of 8” water main, install four fire hydrants, reconnect 17 domestic water service lines and two irrigation lines. Project has been awarded to K & E Excavating Inc. Notice to Proceed on the project was issued March 21, 2014.	

Map:



Project Justification:	Relocate water lines in OR 214 to avoid grade conflicts with proposed ODOT I-5 Interchange project.
Operating Budget Impact:	No impact to operating budget
Project Status:	Construction
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$850,000

Budget History:

Fiscal Year	2013-14	2014-15	2015-16
Budget	\$850,000	\$392,066	\$340,710
Year to Date expenses	\$457,934	\$51,356	
Balance	\$392,066	\$340,710	

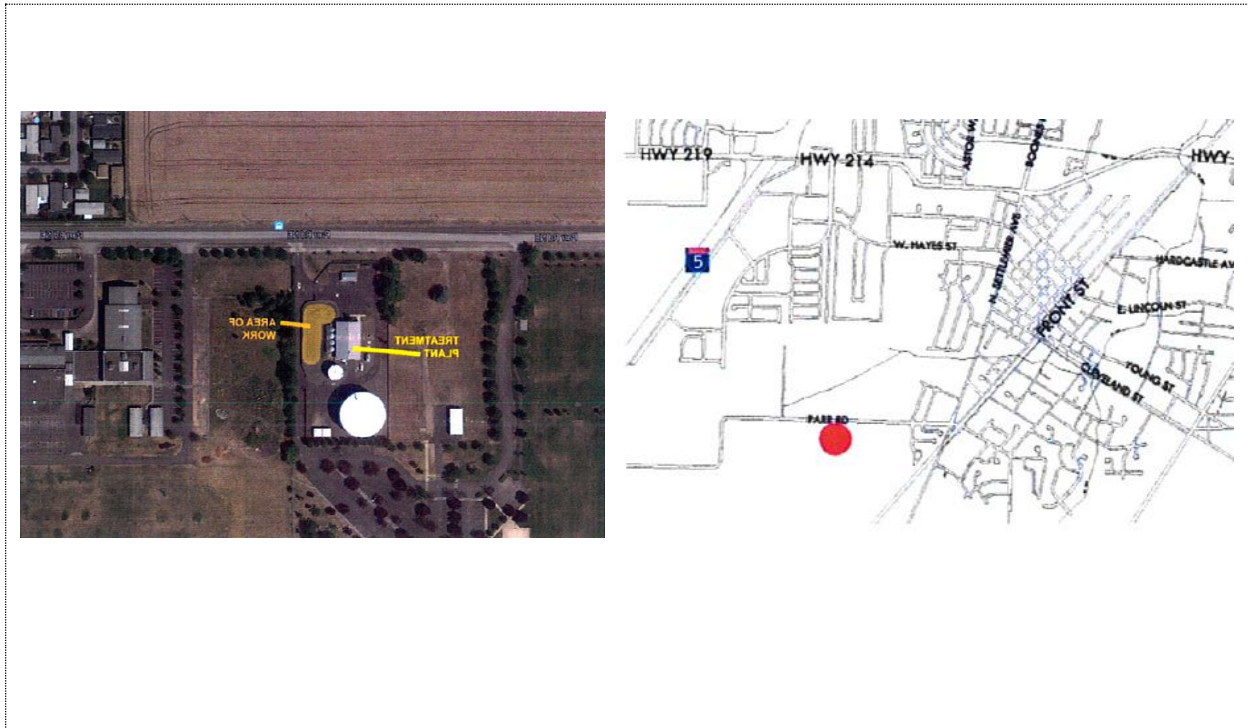
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1158	470	Water Fund	\$425,000	2013-16
CDWA1158	376	Street SDC Fund	\$425,000	2013-16

Project Data

Project Number:	CDWA1465	New Project <input checked="" type="checkbox"/>
Project Name:	Parr Road Treatment Plant Storm Upgrades	
Project Description:	Project includes installation of a new storm drain pipe between the detention ponds and installation of a new pump at the Parr Road Water Treatment Plant.	

Map:



Project Justification:	This project will improve the treatment plant drainage system and reduce the time to drain 3 million gallons of water from the reservoir.
Operating Fund Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$64,000

Budget History:

Fiscal Year	2015-16			
Budget	\$64,000			
Year to Date expenses				
Balance				

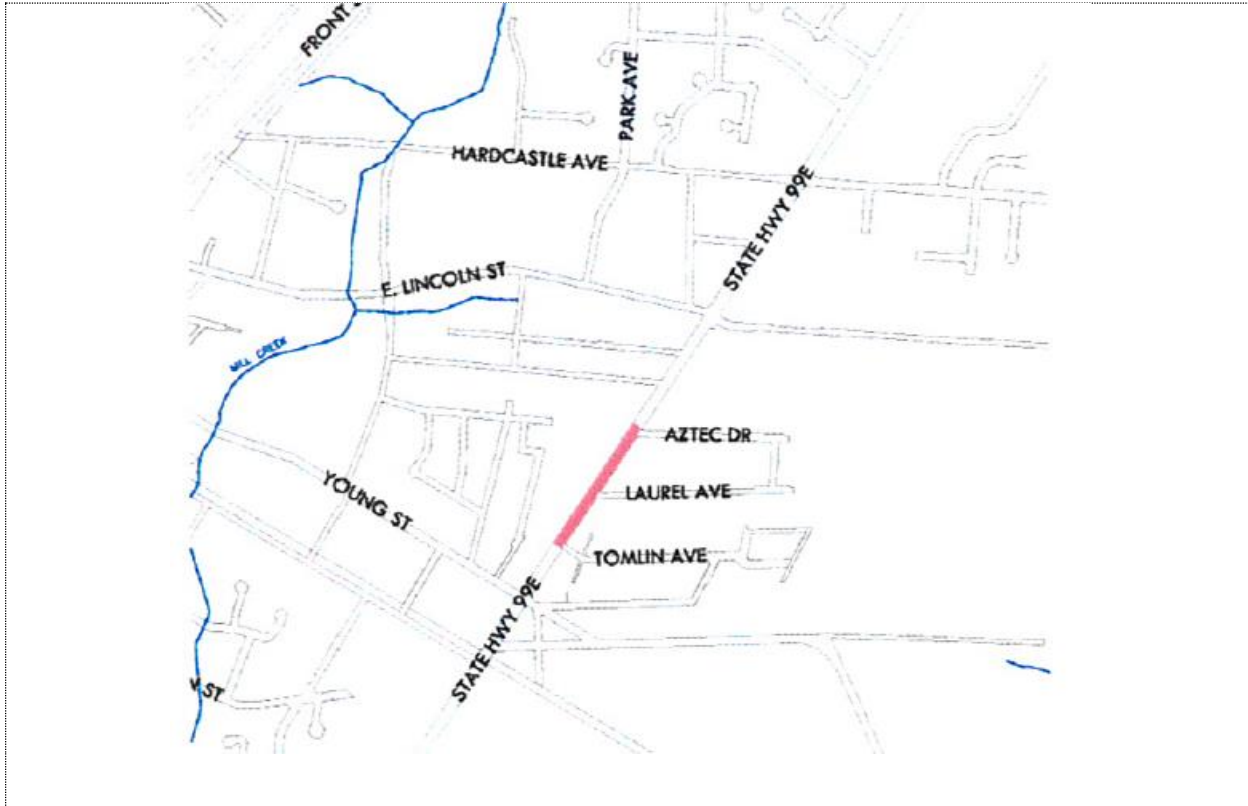
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDWA1465	470	Water Fund	\$64,000	2015-16

Project Data

Project Number:	CDWA1468	New Project <input checked="" type="checkbox"/>
Project Name:	Hwy 99E: Aztec to Tomlin Waterline Improvements	
Project Description:	Install new water line to close loop from Aztec Drive to Tomlin Avenue.	

Map:



Project Justification:	Completing a loop on a water line provides better water flow, water pressure and is better for fire protection.
Operating Fund Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$275,000

Budget History:

Fiscal Year	2015-16			
Budget	\$275,000			
Year to Date expenses				
Balance				

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1468	470	Water Fund	\$275,000	2015-16

Project Data

Project Number:	CDWA1412	New Project <input type="checkbox"/>
Project Name:	Hwy 99E: Aztec to Lincoln waterline improvements	
Project Description:	Install new waterline to close loop from Aztec Drive to Lincoln Street	

Map:



Project Justification:	This will complete the loop on the east side of Hwy 99E. The connectivity of the existing water system will provide better flows and water quality.
Operating Budget Impact:	No impact to operating budget
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$240,000

Budget History:

Fiscal Year	2014-15	2015-16	
Budget	\$240,000	\$220,000	
Year to Date expenses	Est \$20,000		
Balance	\$220,000		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1412	470	Water Fund	\$20,000	2014-15
CDWA1412	470	Water Fund	\$220,000	2015-16

Project Data

Project Number:	CIST1472	New Project <input type="checkbox"/>
Project Name:	I-5 Interchange Project – City Obligation per IGA 23240	
Project Description:	The City has a remaining \$5.5 million financial obligation to ODOT for its share of the I-5 Interchange Project. Agreement includes reduction of cost due to credits of approximately \$900,000. Remaining balance would be about \$4.6 million. Interchange project widened Hwy. 214 from Broughton Way to Willow Avenue with new partial cloverleaf ramps.	

Map:



Project Justification:	This project has been under construction for a couple years
Operating Fund Impact:	Increase long term maintenance costs. City will be responsible to maintain greenway areas around the intersection – estimated cost per year \$60,000.
Project Status:	Construction
Estimated Completion Date:	Summer 2015
Estimated Project Cost:	\$5.5 million less credits of \$900,000 = \$4.6 million

Budget History:

Fiscal Year	2015-16		
Budget	\$5,500,000		
Credits allowed by project	-\$900,000		
Balance	\$4,600,000		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CIST1472	376	STREET SDC FUND	\$4,600,000	2015-16



Appendices

Glossary

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

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

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

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

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

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

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

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

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

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

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

Capital Improvement (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 same. Includes installation of new streets, storm drains, water and sewer lines, parks and other public facilities. Capital improvements have a cost of \$5,000 or more and are budgeted in the Capital Outlay budget category.

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

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

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

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

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

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

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

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

Department: The largest organizational unit of the City.

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

Division: An organizational subdivision of a department.

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

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

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

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

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

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

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

General Fund: The City's principal operating fund, which is supported by taxes and fees 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 when the regular budget was adopted. It cannot be used to authorize a tax.

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

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

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

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

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

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

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

Budget Policies & Fiscal Strategy

Original document was adopted by City Council on January 26, 2015

City of Woodburn **Budget Policies & Fiscal Strategy**

FY 2015-16

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

- A. **Fiscal Responsibility**. Per the City Council's biannual Adopted Goals, it will be the policy of the City of Woodburn to return the highest level (or sustain the current levels) of service with the least amount of taxpayer investment; and to plan accordingly.
- B. **Balanced Budget**. The City's Budget shall be balanced. For each fund, ongoing costs are not to exceed ongoing revenues plus available fund balances used in accordance with reserve policies.
- C. **Budget Process**. The annual budget process is intended to weigh all competing requests for City resources within expected fiscal constraints. Levels of service will increase or decrease based on the availability of resources. Requests for new programs made outside the annual budget process are discouraged. New initiatives will be financed by reallocating existing City resources to the services with the highest priorities.
- D. **Fiscal Recommendations**. Consistent with the administrative responsibilities outlined in the Charter, the City Administrator will make fiscal recommendations to the City Council on all measures necessary to sustain current levels of service and avoid reductions in City programs, including the consideration by the City Council of new revenue sources if this is determined to be in the best interest of the community.
- E. **Budget Policies Updated Annually**. The City Council will review and adopt Fiscal Year Budget Policies on an annual basis.
- F. **Yearly 5-Year Forecast**. The City Council will review and approve the 5-Year Forecast on an annual basis. The forecast is an estimate of future revenues and expenses and is intended to serve as an estimate and a guideline for making sound financial decisions in the current fiscal year and budget preparation. The 5-Year Forecast and the annual Budget Policies together will constitute the City's Annual Financial Plan.
- G. **Policy Direction**. Consistent with their policy making role outlined in the Woodburn City Charter, the City Council is responsible for providing policy direction to determine the City's overall fiscal policy. In response to the fiscal recommendations made by the City Administrator, the City Council shall consider all measures necessary to sustain current levels of service. 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 that are funded primarily from City discretionary resources, and; 2) those that are funded primarily from dedicated resources.
- B. **Discretionary Resources**. The General Fund is the fund that collects discretionary resources to provide discretionary programs and services as recommended by the Budget Officer and approved as part of the City's cycle. The City will continue to fund these programs primarily from General Fund discretionary resources. These include police, park and recreation, economic development, land use financial services and other programs.
- C. **Dedicated Resources**. Dedicated services (e.g., fees, grants, utility revenues, etc.) are traditional City services that are provided primarily with dedicated funds. Dedicated resources are subject to restrictions via state and federal law, grant agreements and contracts, City policy and ordinances. Frequently, these resources will be state or federal programs that the City administers locally, such as public safety programs or transportation grants. The City will fund these programs (i.e. speed and safety belt enforcement, etc.) primarily from dedicated resources.

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

- A. **Annual Budget Goal**. The goal shall be to prepare a budget that maintains existing high priority programs supported by the General Fund while at the same time seeking savings wherever possible. Funding for lower priority programs will be reduced or eliminated to ensure that expenditures remain in balance with resources.
- B. **General Fund Emphasis**. The highest priority shall be to conserve General Fund discretionary resources to fund high priority programs as defined by the City Council and City Administrator.
- C. **Maximize City Council's Discretion**. Wherever legally possible, revenues are to be treated as discretionary resources, rather than as dedicated to a particular program or service. The goal is to give the City Council as much flexibility as possible in allocating resources to local priorities.
- D. **New Revenues**. In order to sustain current levels of service, avoid reductions in public safety programs or increase services needed to meet community demands, the City Council may consider new discretionary revenues if it is determined to be in the best interest of the community.
- E. **Use of Dedicated Funding Sources**. Whenever legally possible, funding responsibility for existing programs or activities should be transferred to appropriate dedicated funding sources, freeing up scarce discretionary resources to fund City Council priorities.
- F. **Cost Efficiency**. Staff will prepare fiscally conservative budgets and will seek savings wherever a balance between cost efficiency and the quality of public service can be achieved.

- G. **Materials & Services.** Departments are to prepare “base budgets” with a goal of holding General Fund or other discretionary resources for materials and services expenditures to no more than 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. The current transfer from the General Fund for street lighting will be maintained as long as it is fiscally viable. The transfer will be reviewed as approved each fiscal year as part of the budget process.
- I. **Revenue Estimates.** Departments should budget for revenues based on the best information available during the budget process. If additional information becomes available during the budget process, it should be provided to the Finance Director’s Office. Accuracy in revenue/expenditure estimates is critical. New revenue estimates should be based on the best information available. Subsequent annual estimates should also take into consideration the actual receipts from the previous year.
- J. **Pursuit of New Departmental Revenues.** Departments shall pursue revenue sources to the fullest extent possible for all services as well as total cost identification (including indirect costs) for fee setting purposes, grants or other funding opportunities. Any new revenue sources should be used to offset the cost of existing staff and programs, rather than funding new staff or programs. Fee schedules will be reviewed annually to ensure costs are recovered. Fee schedules will be updated as part of the annual budget process.
- K. **Expenditure Reductions.** Reductions in revenues may require expenditure reductions from the “base budget” level. If reductions are required, the City Administrator will be guided by the City Council’s adopted Resource Reduction Strategy (See Section 17).
- L. **Discretionary Programs.** New discretionary programs may be included in the Proposed Budget with the prior approval by the City Administrator and if the new program is deemed a high priority activity. The impact of new or expanded programs on overhead services (information system services, financial services, building / grounds maintenance, human resource services, budget services, etc.) shall be evaluated to determine if overhead services need to be increased due to the addition of new programs.

The costs of increases in overhead services attributed to additional programs shall be included in the analysis of the total cost of new programs. Should outside funding for a program expire, the program may be terminated by the City Administrator or the City Council.
- M. **Full Cost Recovery.** City staff shall make every effort to assign costs where they occur through the use of interdepartmental / interfund charges and indirect cost percentage assignments. The intent is to clearly define the actual cost of each direct service the City provides internally or externally. The first priority is the recovery of overhead costs from all funds and grant programs.
- 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 be split between capital funds and operating expenses in a manner consistent with Woodburn's Capital improvement plans and operating requirements. The allocation, or split, of these revenues will be approved annually as part of the budget processes.
- G. **Utility Rates**. The City will maintain utility rates at a level that ensures that all debt service, operating and capital costs are adequately recovered. Capital costs identified in approved capital improvement plan will be used as the basis for forming the capital costs recovery portion of utility rates.
- 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.
- I. **Street SDC Reserve**. The Street SDC Fund will not be depleted below the estimated balance outstanding on the City's contribution to the Woodburn I-5 Interchange Project. The Street SDC Fund resources will be focused on the Woodburn I-5 Interchange Project until the liability is settled with the Oregon Department of Transportation.

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

General Fund Contingencies. At least 10 percent of the General Fund’s operating appropriation shall be placed into the operating contingency to meet cash flow needs and with the expectation that most will not be spent and will become part of the following year Beginning Fund Balance. The City established the Shortfall Management Contingency Reserve (SMCR) in the FY 2013-14 budget. The General Fund budget will not deplete more than 50 percent of the SMCR in any one year.

- A. **General Fund Contingency Proportionality.** Where contingency is expended, overall reductions will be made to the General Fund to ensure the remaining contingency remains at 10 percent of the General Funds operating costs.
- B. **Water & Sewer Fund Contingencies.** The Water and Sewer Funds will maintain annual contingencies of not less than 5 percent.

- **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, GENERAL FUND CONTINGENCY (ALL FUNDS)**

- A. **Non-Emergency Requests.** In those cases where a department is required to absorb an unanticipated cost beyond its control of a non-emergency nature, departmental resources must first be exhausted prior to a transfer from General Fund contingencies. Upon conducting a final financial review of departmental budgets towards the end of the year, a transfer from contingency will be made to cover unanticipated costs that could not be absorbed throughout the year.
- B. **Emergency Requests.** Emergency requests during the fiscal year will be submitted to the City Administrator for recommendation and forwarded to the City Council for consideration.

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

- A. **Wage Policy.** Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefit costs. The City will have a compensation and benefit program that: 1) reflects the value of work performed by our employees, 2) compares favorably with the compensation and benefits paid for similar work in both the private and public sectors, and 3); considers the community's ability to pay. Both our employees and the public must understand the mutual respect that such a policy warrants.
- B. **Health Care & PERS Costs.** Continue the City's policy on wages and salary increases which evaluates the increased cost of health insurance and PERS contributions as part of the total compensation package. It is the goal of the City to reduce annual escalations of health insurance, and other benefit costs by getting the employees to bear an equitable portion of the annual premium increases and/or selecting lower cost benefit programs.
- A. **Cost of Living Adjustments (COLA).** The City Administrator will make a recommendation either to include, or not include, a COLA for non-represented employees in the Proposed Budget. COLAs included in the Proposed Budget are considered and approved by the Budget Committee and City Council as part of the budget process. COLAs or other compensation provided for in collective bargaining agreements will be provided for in the annual Proposed Budget.
- B. **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 percent 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, limit the use of unappropriated ending fund balances to circumstances where they are required by law. Rather than use unappropriated fund balances, the goal should be to place any monies not needed for current expenditures in the relevant funds' operating contingencies.

- **SECTION 13. CAPITAL IMPROVEMENT GUIDELINES**

A. **Capital Improvement Program**. A 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.

B. **Interfund Transfers**. Interfund transfers are allowed if the City Council determines the transfer to be in the best interest of the City. All interfund transfers will be managed consistent with state budget law. No debt will be issued without the approval of the City Administrator and authorization of the City Council.

- **SECTION 15. ANNUAL FINANCIAL 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 15 (F), the Annual Audit will be presented to the City Council no later than December 31. Consistent with State law, the annual Audit will also be filed with the Oregon Secretary of State's Audit Division no later than December 31.

The presentation of the Audit to the City Council and filing with the Secretary of State's Office may occur later than December 31 if an audit filing extension is granted by the Secretary of State's Office. Any and all requests for audit filing extensions must be approved 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 16. PROGRAMS**

- A. **Discretionary Programs.** To the extent additional discretionary resources are available, high priority services areas will be slated for growth in discretionary support. Lower priority service areas will receive constant or decreasing discretionary support. Based on the direction of the City Council, discretionary programs are identified, and prioritized, as follows:

Discretionary Programs

- ✓ Police Patrol & Public Safety
- ✓ Police Support Services
- ✓ Financial Services
- ✓ Legal Services
- ✓ Land Use Planning
- ✓ Economic Development
- ✓ Code Enforcement
- ✓ General Administration
- ✓ Library
- ✓ Aquatic Center
- ✓ Recreation Programming
- ✓ Parks and Park/Tree Maintenance

- ✓ Other General Fund Supported Non-Essential Program & Services
- ✓ Computer/Network transfers (capital replacements of desktop pc's and associated servers)
- ✓ Discretionary Transfers (i.e. Transit, Streets, etc.)
- ✓ Community Services (i.e. flower baskets, TOT Grants – where permissible, etc.)
- ✓ Intergovernmental Agreements that provide no direct offsetting revenues

- **SECTION 17. RESOURCE REDUCTION STRATEGY (ALL FUNDS)**

- A. **Goal & Reduction Approach.** When faced with a potential reduction in resources, the City's goal is to continue to provide services in a professional, effective and efficient manner. Consequently, to the extent possible, across-the-board reductions in expenditures will be avoided.
- B. **Case-by-Case Consideration.** Reductions will be made on a case-by-case basis, focusing on each individual program or service. If possible, reduction will be made proportional to the programs and services identified by the City Council.
- C. **Moderation When Possible.** If, as a result of loss of a significant amount of discretionary resources, expenditure reductions become necessary, those reductions will be made in moderate case-by-case reductions in discretionary supported programs and services. These reductions will focus first on programs funded by dedicated resources and then services funded by discretionary resources.
- D. **Discretionary Contributions.** If further reductions are required, any discretionary funding that supplements or supports services mostly supported with dedicated resources will be reduced or eliminated. This may apply to programs or activities expanded or started with discretionary resources within the last few years. Exceptions may be made on a case-by-case basis by the City Council.
- E. **Furlough Days.** If personnel budget/salary saving are required, the City will consider a reduced work week or furlough days prior to laying off staff.
- F. **Consideration List.** Discretionary funding for programs funded by discretionary resources will be reduced or eliminated as needed. Legal restrictions or the City's ability to maintain minimal service levels will be considered. Based on the direction of the City Council, the order of City service areas to be considered for reductions are:

Consideration List

- ✓ Intergovernmental Agreements that provide no direct offsetting revenues
 - ✓ Community Services (i.e. flower baskets, TOT Grants – where permissible, etc.)
 - ✓ Discretionary Transfers (i.e. Transit, Streets, etc.)
 - ✓ Computer/Network transfers (capital replacements of desktop pc's and associated servers)
 - ✓ Other General Fund Supported Non-Essential Program & Services
 - ✓ Parks and Park/Tree Maintenance
 - ✓ Recreation Programming
 - ✓ Aquatic Center
 - ✓ Library
 - ✓ General Administration
 - ✓ Code Enforcement
 - ✓ Economic Development
 - ✓ Land Use Planning
 - ✓ Legal Services
 - ✓ Financial Services
 - ✓ Police Support Services
 - ✓ Police Patrol & Public Safety
- G. **Indirect Costs**. The City's overhead programs will not be prioritized, but will be sized to the need and size of the overall organization. Generally, wherever possible, the City's goal is to make fee-supported programs self-sufficient. This includes recovering those programs' appropriate share of the City's overhead costs. If reductions occur, then indirect costs will be sized to the needs and size of the rest of the organization.
- H. **Dedicated Funding for Programs**. Where legally possible, the City will consider using dedicated resources to fund high priority programs related to the purpose for which the dedicated funds are received.

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.

AFSCME Wage Scale

The AFSCME contract expires June 30, 2015.

Grade	Position	Entry	After 5 Yrs	After 9 Yrs
A-PM	Parks & Maintenance Worker	\$ 11.54	\$ 12.00	\$ 12.46

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A		\$ 11.54	\$ 12.31	\$ 13.08	\$ 13.85	\$ 14.62	\$ 15.38	\$ 15.69	\$ 16.00
B	Clerk I	\$ 11.72	\$ 12.50	\$ 13.28	\$ 14.06	\$ 14.84	\$ 15.62	\$ 15.94	\$ 16.25
C		\$ 11.90	\$ 12.69	\$ 13.49	\$ 14.28	\$ 15.07	\$ 15.86	\$ 16.18	\$ 16.50
D		\$ 12.12	\$ 12.93	\$ 13.74	\$ 14.55	\$ 15.36	\$ 16.16	\$ 16.49	\$ 16.81
E		\$ 12.35	\$ 13.17	\$ 14.00	\$ 14.82	\$ 15.64	\$ 16.46	\$ 16.79	\$ 17.12
F		\$ 12.61	\$ 13.45	\$ 14.29	\$ 15.13	\$ 15.97	\$ 16.81	\$ 17.15	\$ 17.49
G	Meter Reader	\$ 12.90	\$ 13.76	\$ 14.62	\$ 15.48	\$ 16.34	\$ 17.20	\$ 17.55	\$ 17.89
H	Bus Driver	\$ 13.21	\$ 14.09	\$ 14.97	\$ 15.85	\$ 16.73	\$ 17.61	\$ 17.97	\$ 18.32
I	Clerk II	\$ 13.58	\$ 14.48	\$ 15.39	\$ 16.29	\$ 17.20	\$ 18.10	\$ 18.47	\$ 18.83
J	Municipal Court Clerk	\$ 13.98	\$ 14.92	\$ 15.85	\$ 16.78	\$ 17.71	\$ 18.64	\$ 19.02	\$ 19.39
	Records Clerk								
K	Clerk III	\$ 14.43	\$ 15.39	\$ 16.35	\$ 17.31	\$ 18.27	\$ 19.23	\$ 19.62	\$ 20.00
	Library Assistant								
	Utility Worker I								
L	Permit Technician	\$ 14.91	\$ 15.91	\$ 16.90	\$ 17.90	\$ 18.89	\$ 19.88	\$ 20.28	\$ 20.68
	Water Technician I								
M	Engineering Technician I	\$ 15.54	\$ 16.48	\$ 17.51	\$ 18.54	\$ 19.57	\$ 20.60	\$ 21.02	\$ 21.43
	Utility Worker II								
N	Waste Water Operator I	\$ 16.05	\$ 17.12	\$ 18.19	\$ 19.26	\$ 20.33	\$ 21.39	\$ 21.82	\$ 22.25
	Water Operator I								
O	Evidence Technician	\$ 16.37	\$ 17.46	\$ 18.55	\$ 19.64	\$ 20.73	\$ 21.82	\$ 22.26	\$ 22.70
	Utility Worker III								
P	Engineering Technician II	\$ 16.71	\$ 17.83	\$ 18.94	\$ 20.06	\$ 21.17	\$ 22.28	\$ 22.73	\$ 23.18
	Library Associate								
Q	Building Inspector/Plans Examiner I	\$ 17.55	\$ 18.72	\$ 19.89	\$ 21.06	\$ 22.23	\$ 23.39	\$ 23.86	\$ 24.33
	CAD/GIS Technician								
	Fleet Maintenance Technician								
	Waste Water Operator II								
	Water Technician II								
	Utility Worker IV								
R	Facility Maintenance Technician	\$ 18.28	\$ 19.50	\$ 20.72	\$ 21.94	\$ 23.16	\$ 24.37	\$ 24.86	\$ 25.35
	Sewer Line Maintenance Technician								
	Waste Water Laboratory Technician								
	Waste Water Operator III								
	Water Operator II								
S	Librarian	\$ 19.20	\$ 20.48	\$ 21.76	\$ 23.04	\$ 24.32	\$ 25.59	\$ 26.11	\$ 26.62
T	Associate Planner	\$ 20.22	\$ 21.56	\$ 22.91	\$ 24.26	\$ 25.61	\$ 26.95	\$ 27.49	\$ 28.03
	Industrial Waste Coordinator								
	Waste Water Maintenance Technician								
	Water Maintenance Technician								
U	Building Inspector/Plans Examiner II	\$ 21.35	\$ 22.77	\$ 24.20	\$ 25.62	\$ 27.04	\$ 28.46	\$ 29.03	\$ 29.60
V	Engineering Technician III	\$ 23.37	\$ 24.93	\$ 26.49	\$ 28.05	\$ 29.61	\$ 31.16	\$ 31.79	\$ 32.41
Y	Building Inspector/Plans Examiner III	\$ 32.21	\$ 34.36	\$ 36.51	\$ 38.66	\$ 40.80	\$ 42.95	\$ 43.81	\$ 44.67

Woodburn Police Association (WPA) Wage Scale

Effective 7/5/2015

Compensation Schedule Sworn Officer

GRADE	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1.0	Trainee	\$ 23.55									
1.1	Officer	\$ 24.79	\$ 25.79	\$ 26.78	\$ 28.10	\$ 29.43	\$ 30.75	\$ 32.40	\$ 33.06	\$ 34.05	\$ 34.71
1.2	Officer-Basic Language	\$ 25.42	\$ 26.44	\$ 27.45	\$ 28.81	\$ 30.16	\$ 31.52	\$ 33.22	\$ 33.89	\$ 34.91	\$ 35.58
1.3	Officer-Advanced Lang	\$ 26.54	\$ 27.60	\$ 28.66	\$ 30.08	\$ 31.49	\$ 32.90	\$ 34.67	\$ 35.38	\$ 36.45	\$ 37.15
2.1	Officer-Intermediate	\$ 26.04	\$ 27.08	\$ 28.12	\$ 29.51	\$ 30.90	\$ 32.30	\$ 34.03	\$ 34.72	\$ 35.76	\$ 36.46
2.2	Officer-Inter Basic Lang	\$ 26.70	\$ 27.77	\$ 28.83	\$ 30.26	\$ 31.68	\$ 33.10	\$ 34.88	\$ 35.59	\$ 36.67	\$ 37.37
2.3	Officer-Inter Adv Lang	\$ 27.87	\$ 28.99	\$ 30.10	\$ 31.58	\$ 33.06	\$ 34.56	\$ 36.41	\$ 37.16	\$ 38.27	\$ 39.01
3.1	Officer-Advanced	\$ 27.28	\$ 28.38	\$ 29.46	\$ 30.92	\$ 32.37	\$ 33.83	\$ 35.65	\$ 36.37	\$ 37.46	\$ 38.19
3.2	Officer-Adv Basic Lang	\$ 27.97	\$ 29.09	\$ 30.20	\$ 31.70	\$ 33.19	\$ 34.68	\$ 36.54	\$ 37.29	\$ 38.41	\$ 39.15
3.3	Officer-Adv Adv Lang	\$ 29.20	\$ 30.37	\$ 31.53	\$ 33.09	\$ 34.64	\$ 36.20	\$ 38.15	\$ 38.92	\$ 40.09	\$ 40.87

Compensation Schedule NON Sworn Officer

CE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	75%	78%	81%	85%	89%	93%	98%	100%
Code Enforcement	\$ 18.21	\$ 18.93	\$ 19.67	\$ 20.63	\$ 21.60	\$ 22.58	\$ 23.79	\$ 24.27

Sergeant Wage Scale

Effective 10/28/2014

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	Differentials	75%	78%	81%	85%	89%	93%	98%	100%	103%	105%
4.1	Intermediate Certification	\$ 28.62	\$ 29.77	\$ 30.92	\$ 32.45	\$ 33.97	\$ 35.49	\$ 37.40	\$ 38.16	\$ 39.32	\$ 40.08
4.2	Int. + Basic Language	\$ 29.34	\$ 30.52	\$ 31.70	\$ 33.26	\$ 34.82	\$ 36.39	\$ 38.34	\$ 39.12	\$ 40.30	\$ 41.09
4.3	Int. + Advanced Language	\$ 30.63	\$ 31.86	\$ 33.09	\$ 34.72	\$ 36.35	\$ 37.99	\$ 40.03	\$ 40.84	\$ 42.08	\$ 42.89
5.1	Advanced Certification	\$ 30.06	\$ 31.26	\$ 32.48	\$ 34.07	\$ 35.67	\$ 37.28	\$ 39.27	\$ 40.08	\$ 41.28	\$ 42.09
5.2	Adv. + Basic Language	\$ 30.81	\$ 32.04	\$ 33.29	\$ 34.93	\$ 36.57	\$ 38.21	\$ 40.26	\$ 41.09	\$ 42.32	\$ 43.15
5.3	Adv. + Advanced Language	\$ 32.17	\$ 33.45	\$ 34.75	\$ 36.46	\$ 38.17	\$ 39.89	\$ 42.02	\$ 42.89	\$ 44.18	\$ 45.04
6.1	Supervisory Certification	\$ 31.49	\$ 32.74	\$ 34.02	\$ 35.69	\$ 37.37	\$ 39.05	\$ 41.15	\$ 41.98	\$ 43.25	\$ 44.09
6.2	Super. + Basic Language	\$ 32.28	\$ 33.57	\$ 34.88	\$ 36.59	\$ 38.31	\$ 40.03	\$ 42.18	\$ 43.03	\$ 44.33	\$ 45.21
6.3	Super. + Advanced Language	\$ 33.69	\$ 35.04	\$ 36.41	\$ 38.19	\$ 39.98	\$ 41.79	\$ 44.03	\$ 44.93	\$ 46.28	\$ 47.18

Part-Time Wage Scale

Effective 1/1/15

Grade	Range			Position		
	Entry	Mid	Max			
1	\$ 9.25	\$ 10.25	\$ 11.25	Library Page	Rec Leader General	Swim Instructor
				Rec Leader- After School Club	Lifeguard	
				Vehicle Custodian	Aquatics Cust	
2	\$ 9.71	\$ 10.76	\$ 11.81	Rec Programmer I - Summ. Day Camp		
3	\$ 10.20	\$ 11.30	\$ 12.40	Rec Programmer II-Summ. Day Camp	Shift Supervisor	
4	\$ 10.74	\$ 11.86	\$ 13.02	Parks & Custodial Worker		
5	\$ 11.25	\$ 12.46	\$ 13.67	Customer Service Clerk	Rec Specialist	
6	\$ 11.81	\$ 13.08	\$ 14.35	Library Assist.	Rec Coord.	Lead Swim Inst
7	\$ 12.40	\$ 13.74	\$ 15.07			
8	\$ 13.01	\$ 14.42	\$ 15.82			
9	\$ 13.67	\$ 15.14	\$ 16.61	Bus Driver		
10	\$ 14.35	\$ 15.90	\$ 17.44			
11	\$ 15.07	\$ 16.69	\$ 18.32			
12	\$ 15.82	\$ 17.53	\$ 19.23			
13	\$ 16.61	\$ 18.40	\$ 20.19			
14	\$ 17.44	\$ 19.32	\$ 21.20			
15	\$ 18.32	\$ 20.29	\$ 22.26			
16	\$ 19.23	\$ 21.31	\$ 23.38	Librarian	Pool Operator	
17	\$ 20.19	\$ 22.37	\$ 24.55	Adm. Clerk-Police		
18	\$ 21.20	\$ 23.49	\$ 25.77			
19	\$ 21.53	\$ 24.66	\$ 27.06			
20	\$ 23.38	\$ 24.98	\$ 28.41			
21	\$ 24.55	\$ 27.19	\$ 29.83			
22	\$ 25.77	\$ 28.55	\$ 31.32			
23	\$ 27.06	\$ 29.97	\$ 32.89	Senior Planner		
24	\$ 28.41	\$ 31.48	\$ 34.53			
25	\$ 29.83	\$ 33.05	\$ 36.26	Plans Examiner/Inspector		
26	Set rate per day/game- DOE			Court Judge	BackGr Invest.	Fitness Instructor
				Bailiff	Umpire/Referee	Rec Instructor
				Parks		
				Seasonal - Temp		
PMPT	\$ 10.54	\$ 11.68	\$ 12.81	Parks & Maintenance Worker		

Unrepresented Wage Scale

Effective 3/10/15

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A	Aquatics Coordinator	\$ 12.87	\$ 13.36	\$ 13.85	\$ 14.34	\$ 14.83	\$ 15.32	\$ 15.81	\$ 16.29
	Recreation Coordinator								
B	Accountant I	\$ 16.51	\$ 17.15	\$ 17.77	\$ 18.40	\$ 19.02	\$ 19.66	\$ 20.28	\$ 20.90
C	Administrative Assistant - Confidential	\$ 19.13	\$ 19.85	\$ 20.58	\$ 21.31	\$ 22.03	\$ 22.76	\$ 23.48	\$ 24.20
	Community Outreach Coordinator								
	Information Systems Tech								
D	Executive Legal Assistant	\$ 20.08	\$ 20.85	\$ 21.61	\$ 22.37	\$ 23.13	\$ 23.90	\$ 24.66	\$ 25.42
	Executive Assistant - Confidential - Police								
E	Network Administrator	\$ 21.08	\$ 21.89	\$ 22.68	\$ 23.49	\$ 24.29	\$ 25.09	\$ 25.89	\$ 26.68
F		\$ 22.14	\$ 22.98	\$ 23.82	\$ 24.66	\$ 25.50	\$ 26.35	\$ 27.18	\$ 28.02
G	Records Supervisor	\$ 23.25	\$ 24.12	\$ 25.01	\$ 25.89	\$ 26.78	\$ 27.65	\$ 28.54	\$ 29.42
	Transit Operations Supervisor								
H	Management Analyst II	\$ 24.41	\$ 25.34	\$ 26.27	\$ 27.19	\$ 28.12	\$ 29.05	\$ 29.98	\$ 30.90
I	Budget & Finance Analyst	\$ 25.63	\$ 26.61	\$ 27.58	\$ 28.56	\$ 29.53	\$ 30.51	\$ 31.48	\$ 32.45
	Facilities and Grounds Maintenance Supervisor								
	Water Treatment Supervisor/Operator III								
J	Collection System and Street Maint Supervisor	\$ 26.91	\$ 27.93	\$ 28.96	\$ 29.98	\$ 31.00	\$ 32.02	\$ 33.04	\$ 34.06
	Drinking Water Section Supervisor								
	Senior Engineering Technician								
	Senior Management Analyst								
	Special Projects Manager								
K	Project Engineer	\$ 28.26	\$ 29.34	\$ 30.41	\$ 31.49	\$ 32.56	\$ 33.63	\$ 34.70	\$ 35.77
L	Waste Water Treatment Section Supervisor	\$ 29.67	\$ 30.80	\$ 31.93	\$ 33.06	\$ 34.18	\$ 35.31	\$ 36.43	\$ 37.56
M		\$ 31.16	\$ 32.34	\$ 33.53	\$ 34.71	\$ 35.89	\$ 37.08	\$ 38.26	\$ 39.43
N	Transit Manager	\$ 32.72	\$ 33.97	\$ 35.20	\$ 36.44	\$ 37.69	\$ 38.93	\$ 40.18	\$ 41.41
O	Water Resource Manager	\$ 34.35	\$ 35.66	\$ 36.96	\$ 38.27	\$ 39.58	\$ 40.88	\$ 42.19	\$ 43.48

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 accts that say closed or refer the user to other accounts for usage.

Account #	Description	Notes
Revenue		
3081	Beginning Fund Balance	
3111	Property Tax	
3112	Property Taxes Delinquent	
3113	Pmt in Lieu of Taxes	
3133	Hotel/Motel Tax	
3141	Privilege Tax, PGE	
3142	Privilege Tax, NW Natural	
3171	City Gas Tax	
3181	911 Tax	
3211	Business License	
3212	Liquor License	
3219	Other License	
3220	Taxicab Permits	
3221.101	Building Permits	
3221.102	Mechanical Permits	
3221.103	MC Electrical/Plumbing Per	
3221.104	Bldg Permit State Surchar	
3221.105	Plan Check Fees	
3221.106	Fire Check Fees	
3221.107	State Mfg Home Fee	
3221.108	M.C. Admin Fee	
3221.109	Plan Check--Mechanical	
3221.110	CET Administrative Fee	
3223	Curb Cuts and Bores	
3224	R/W Construction Permits	
3225	Filming Permits	
3231	Franchise Fee, PGE	
3232	Franchise Fee, NW Natural	
3233	Franchise Fee, Qwest	
3234	Franchise Fee, Allied Waste	
3235	Franchise Fee, Wave BB	
3236	Franchise Fee, W Ambulanc	
3237	Franchise Fee, Gervais Te	
3238	Franchise Fee Reconex	
3239	Franchise Fee Sprint	
3240	Preferred LD Franchise	
3241	Matrix	
3242	Franchise	
3243.470	General Right of Way - Water	Right of Way charges paid to Gen Fund by Water & Sewer, established FY 2013-14.
3243.472	General Right of Way - Sewer	Right of Way charges paid to Gen Fund by Water & Sewer, established FY 2013-14.
3331	Federal Grants Direct	
3332	Federal Grants	
3333	Federal Grants Indirect	
3333.001	DoT Fund Exchange	
3333.601	5310 Discretionary Ops	
3333.602	5310 Discretionary Cap	
3333.603	5311 Formula Operation	
3333.604	ARRA Stimulus	
3333.605	Veh Prev Maint	
3341	State Grants	
3341.601	STF Formula	
3341.602	STF Discretionary	
3342	Grant Award #26378	

Chart of Accounts – Continued

Account #	Description	Notes
3343	JARC Job Access Revers	
3344	New Freedom	
3361	State Gas Tax	
3362	State Liquor Proration	
3363	State Cigarette Tax	
3364	State Revenue Sharing	
3365	Regional Library Services	
3366	Ready to Read Grant	
3414	Accounting Services	
3415	Sale of Documents	
3415.001	Sale of Bid Documents	
3416	Lien Search Revenue	
3417	Resale of Merchandise	
3418	Concession Sales	
3421	Police Reimbursements	
3421.001	Reimbursements School District	
3421.002	Reimbursements Hubbard	
3421.003	Reimbursements Mt Angel	
3421.004	Reimbursements Silverton	
3421.005	Reimburse Aurora FD	
3421.006	Reimburse St Paul FD	
3421.007	Reimburse Mt Angel FD	
3421.008	Reimbursement METCOM (Norcom)	
3421.009	Reimbursement Gervais	
3421.010	Reimbursement Woodburn Fire Dist	
3421.011	Reimbursement Stayton PD	
3431	Weed/brush Abatement	
3434	Water Revenue	
3434.101	Water Sales Revenue	
3434.102	New Services	
3434.103	Re-connection Fees	
3434.104	Vacations	
3434.105	After Hours Fee	
3434.106	NSF Check Fee	
3434.107	System Improvements	
3434.108	Bulk Water Sales	
3434.109	System Repairs	
3434.111	Collections	
3434.112	Late Fees	
3435	Sewer Revenue	
3435.101	Sewer System Revenue	
3435.102	Service Chg-95-6 Increase	
3435.103	Septage Dumping	
3435.111	Collections	
3445	Dial a Ride Daily	
3446	Transit RHF Receipts	
3447	Transit System Fares	
3447.101	Transit System Fares Fixed Route - SALEM	
3451	T&E Planning Develop Fee	
3456	Planning Fees	
3458.101	Transportation Impact Fees	
3458.201	Storm SDC's	
3458.301	Water SDC's	
3458.401	Sewer SDC's	

Chart of Accounts – Continued

Account #	Description	Notes
3458.501	Park's SDC's	
3471.101	Pool Admissions	
3471.102	Pool Memberships	
3471.103	Pool Rentals	
3471.104	Swimming Lessons	
3471.105	Sponsorships	
3471.106	Fitness Classes	
3471.107	Towels/Misc	
3472	Rural Readers' Fees	
3473.101	Youth Sports	
3473.102	Adult Sports	
3473.103	Youth Program	
3473.104	Administration	
3473.105	Adult Program	
3473.106	Sponsorship Revenue	
3473.107	Teen Program Revenue	
3473.108	After School Club	
3473.109	Recreation Trust	
3473.110	Arts & Culture	
3473.111	Active Adult	
3474	Event Admission	
3474.099	Fiesta Events	
3475	Museum Admission	
3491	Rental Income	
3531	Court Fines	
3531.101	Police Training Surcharge	
3532	Towing Fee	
3533	Alarm Fee	
3534	Rural Reader's Fines	
3535	Sewer Discharge Fines	
3536	Library Fines	
3611	Interest from Investments	
3612	Interest Fr Interfund Lns	
3614	Special Assessment-Intere	
3615	Interest fr Deferred Pmts	
3625	Facilities Rent	
3625.001	Rent-METCOM (Norcom)	
3631	Insurance Recoveries	
3632	Judgements & Settlements	
3641	Annual Access Fee	
3642	Loan Repmt--1st Loan Dvdn	
3642.110	Small Business Loan	
3643	Loan Repmt--2nd Loan	
3644	Liquidated Damages	
3651	Internal Rent Revenue	See General Fund dept. Parks & Facilities Maintenance for Internal Rent discussion
3652	Interfund Stores Issues	
3652.001	IS Revenue - General Fund	
3652.110	IS Revenue - Transit	
3652.123	IS Revenue - Building Inspection	
3652.134	IS Revenue - Weed & Seed	
3652.138	IS Revenue - RSVP	
3652.140	IS Revenue - Street	
3652.470	IS Revenue - Water	
3652.472	IS Revenue - Sewer	

Chart of Accounts – Continued

Account #	Description	Notes
3652.478	IS Revenue - Surface Water	
3652.582	IS Revenue - Public Works Services	
3652.583	IS Revenue - Facilities Maintenance	
3652.901	IS Revenue - Norcom	
3653	Interfund Copier Usage	
3654	Garage WO Revenue	
3655	IS Support	
3656	Engineering Internal Project WO Revenue	
3656.140	Engineering Support from Street	
3656.470	Engineering Support from Water	
3656.472	Engineering Support from Sewer	
3657.140	PW Overhead from Street	
3657.470	PW Overhead from Water	
3657.472	PW Overhead from Sewer	
3658.101	General Liability	
3658.102	Auto/Vehicle	
3658.103	Property	
3658.104	Workers Comp	
3658.105	Employee Blanket Bond	
3658.106	Boiler & Machinery	
3658.107	Admin/Legal	
3661	Interfund Loan Interest	
3662	Interfund Rent	
3671	Donations-Parks	
3671.101	Woodburn Together Grant	
3671.102	Police Athletic Assoc	
3671.103	Nike Go Grant	
3671.104	OSU Credit Union Grant	
3671.105	Land o Frost Grant	
3671.106	NFL Grant	
3671.107	K-Boom Grant	
3671.108	Burlingham Trust Donation	
3671.109	Adopt a Park Donations	
3671.110	PAL - Teen Prog Grant	
3671.999	Intergovernmental Grant	
3672	Donations-Library	
3672.001	Donations-Library - Music in the Park	
3672.101	Gates Library Grant	
3673	Donations-Police	
3674	SRO SD Portion	
3675	Donations-Museum	
3676	Donations-Transit	
3677	Donations-Pool	
3678	Developer Contributions	
3679	Donations-Other	
3681	Special Assessment Princi	
3681.001	LID Alley	
3681.002	LID Ben Halls	
3681.003	LID Bradley	
3681.004	LID Boones Ferry	
3681.005	LID Cleveland	
3681.006	LID Country Club	
3681.007	LID Tout	
3681.008	LID Hardcastle	

Chart of Accounts – Continued

Account #	Description	Notes
3681.009	LID Parr Road	
3681.010	LID West Lincoln	
3681.011	LID Ironwood	
3682	Sp Assess-Advance Pmts	
3691	Sale of Surplus Property	
3692	Confiscated Cash	
3692.101	Copies--Other	
3692.311	Copies--Library	
3693	Sale of Confiscated Prop	
3694	Gain/Loss on Sale	
3695	Lost Book Revenue	
3696	Friends of Library Sales	
3698	Cash Long and Short	
3698.001	Deposit Difference	
3699	Other Miscellaneous Income	
3699.101	Fraud Loss	
3699.720	Urban Renewal	
381	Fund Bal	
3811	Interfund Loan Proceeds	
3811.123	Interfund Loan From Building	
3811.376	Interfund Loan from 376	
3811.465	Interfund Loan	
3811.466	Interfund Loan From 466	
3812	Interfund Loan Repayment	
3812.001	Interfund Loan Repayment	
3824	Revolving Loan Payback	
3824.000	Loan Payback 2000	
3824.087	Loan Payback 1987	
3824.088	Loan Payback 1988	
3824.089	Loan Payback 1989	
3824.095	Loan Payback 1995	
3824.096	Loan Payback 1996	
3824.097	Loan Payback 1997	
3824.098	Loan Payback 1998	
3824.099	Loan Payback 1999	
3825	URA Loan Fees	
3831	Contributed Cap--Fed	
3832	Contributed Cap--State	
3833	Contributed Cap--Local	
3834	Contributed Cap--InterFd	
3841	Interfund Loan	
3841.376	Interfund Loan Receipt	
3871	Residual Equity Trnsfr In	
3881	Reimbursements	
3881.001	Reimbursement--Training	
3881.134	Weed & Seed	
3891	Construction Excise Tax	
3891.059	Marion County Permits	
3891.060	Marion County Admin Fee	
3891.099	Marion County State Surcharge	
3891.159	State Surcharge	
3891.259	State Manufactured Home Fee	
3891.359	CET Suspend	
3911	GO Bond Proceeds	

Chart of Accounts – Continued

Account #	Description	Notes
3913	Special Assess Bond Procd	
3916	Note Proceeds	
3918	Loan Proceeds	
3918.101	State Loan-PW Program	
3918.102	State Loan-Revolving Fd	
3918.103	SDWA Loan	
3918.104	Water/Sewer Loan	
3918.105	OHCS Loan	
3971.###	Transfer In (Last 3 digits are offsetting fund number)	
3972	Interfund Loan Transfer	
Expense		
Personnel Services		
5111	Regular Wages	
5112	Part-Time Wages	
5112.010	Youth Sports	
5112.011	Instruction Wages	
5112.012	Lifeguarding Wages	
5112.013	Cashiering Wages	
5112.014	Administration Wages	
5112.015	Pool Operator (& Custodial) Wages	
5112.016	Water Fitness Instructor Wages	
5112.017	Head Lifeguard Wages	
5112.020	Adult Sports Wages	
5112.040	Summer Day Camp Wages	
5112.050	After School Club Wages	
5112.060	Arts & Culture Wages	
5112.070	Active Adult Wages	
5112.101	PAL Coordinator	
5113	Temporary	
5121	Overtime	
5199	Intra-governmental Service	
5211	OR Workers' Benefit	
5212	Social Security	
5213	Med, Den, Life Ins.	
5214	Retirement	
5215	Long Term Disability Ins	
5216	Unemployment Insurance	
5217	Life Insurance	
Materials & Services		
5311	Forms (Closed)	
5313	Paper (Use 5319 Office Supplies)	
5314	Books	(Phasing out use of this account- use training or office supplies)
5315	Computer Supplies	Technology items not supplies by Fund 568, may include specialized accessories or additional monito
5319	Office Supplies	
5321	Cleaning Supplies	
5322	Lubricants	Oil, grease, various lubricants for machinery recorded in this account
5323	Fuel	Fuel costs for all City vehicles
5324	Clothing	Uniforms and clothing (not specialty gear)
5325	Ag Supplies	Parks & Facilities Maint (Dept 711) uses this acct, phased out for other depts
5326	Safety/Medical	Safety equipment to include cones, fire extinguishers, and various equipment under \$5,000 in cost.
5327	Chemicals	Chemicals for water/sewer operations and the operation of Aquatics.
5328	Lab Supplies	Costs for lab supplies for water testing

Chart of Accounts – Continued

Account #	Description	Notes
5329	Other Supplies	
5329.100	Events	
5329.200	Youth Sports	
5329.300	Adult Sports	
5329.400	Summer Day Camp	
5329.401	Program Supplies-Youth	
5329.402	Program Supplies-Adult	
5329.403	Program Supplies--Teen	
5329.405	Fiesta Services	
5329.410	Wbn Reads Grant	
5329.500	After School Club	
5329.600	Rec Admin	
5329.700	Arts & Culture	
5329.800	Active Adult	
5329.900	Museum	
5331	Construction Materials	
5332	Spare Parts	
5333	Paint (Closed)	
5334	Plumbing Supplies	
5335	Electrical Supplies	
5336	HVAC	Only used by Sewer fund, consider using Building Maintenance
5337	Tires/Parts	
5338	Tools	Tools that cost less than \$5,000 per item
5339	Other Maintenance Supplies	
5340	Print Materials - Teen	
5341	Print Materials - Adult	
5341.001	Fiction	
5341.002	Non Fiction	
5342	Print Materials - Child	
5342.001	Juvenile Fiction	
5342.002	Juvenile Easy	
5342.003	Juvenile Non Fiction	
5342.004	Parents	
5342.005	Library Materials - Young Adult	
5342.006	Reference	
5343	Foreign Language Material	
5343.001	Russian	
5343.002	Spanish	
5344	Large Print Materials	
5344.001	Fiction	
5344.002	Non Fiction	
5344.003	Audiobooks	
5345	Audiovisual Materials - Adult	
5345.001	Audiovisual Materials - Child	
5345.002	Audiovisual Materials - Teen	
5346	Electronic Materials	
5347	Program Supplies	
5347.001	Program Supplies - Summer Concerts	
5347.002	Program Supplies - Adult	
5347.003	Program Supplies - Child	
5347.004	Program Supplies - Technical Services	
5348	Periodicals	
5349	Periodicals - Adult	
5350	Periodicals - Child	

Chart of Accounts – Continued

Account #	Description	Notes
5351	Ammunition	Used by the police to account for costs associated with firearm ammunition
5352	Protective Clothing	Rain gear and other protective clothing
5353	Photographic Supplies	Evidence costs for Police Department
5359	Other Police Supplies	
5361	Road Materials	
5362	Concrete	
5363	Signs	
5364	Culvert	
5365	Guardrail	
5369	Other Street Supplies	
5371	Pipe (Use 5379 Water/Sewer Supplies)	
5372	Couplings (Use 5379 Water/Sewer Supplies)	
5373	Water Meters (Use 5379 Water/Sewer Supplies)	
5379	Water/Sewer Supplies	
5379.001	Line Repair Supplies	
5379.002	Customer Service	
5379.003	Pump Supplies	
5379.004	Meter Parts	
5379.005	Protective Equipment	
5379.006	Treatment/Storage Maint	
5381	Turf	
5382	Flowering Plants (Closed)	
5383	Shrubs (Use 5389 Parks Supplies)	
5384	Trees	
5385	Fertilizer	
5389	Other Parks Supplies	
5390	Merchandise	
5391	Inventory	
5392	Security Supplies (Closed)	
5399	Other Supplies (Use 5329 Other Supplies)	
5400	Code Abatement	
5409.140	Garage Services	
5409.582	Garage Services	
5410.582	PW Overhead	
5411	Engineering & Architect	
5411.001	Engineering Support to General Fund	
5411.582	Engineering Support to PW Services Fund	
5412	Legal	
5413	Management (Closed)	
5414	Accounting/Auditing	
5415	Computer	
5416	Medical (Use 5326 Safety/Medical)	
5417	HR/Other Employee Expenses	
5418	Risk Management	
5419	Other Professional Serv	
5419.001	SDC Methodology	
5419.002	Parks Master Plan	
5419.003	US Gauging Station Fees	
5419.101	Contract Svcs Teen Center	
5419.201	ToT Grants	
5419.401	Sponsored Programs	
5419.402	Contract Services-Youth	
5419.403	Contract Services--Other	

Chart of Accounts – Continued

Account #	Description	Notes
5419.405	Fiesta Services	
5419.501	Testing/Lab	
5419.707	Educ Outreach	
5419.721	Downtown Grants	
5419.722	Small Bus Loans	
5420	Investigation Expenses	
5421	Telephone/Data	
5422	Postage	
5423	Internet	
5424	Advertising	
5425	Publication of Legal Note	
5426	Contract Networks	
5427	Training (Use 5492)	
5428	IS Support	An internal service charge to all the funds that use the services of IS Fund
5429	Other Communication Serv	
5431	Lodging (Use Travel 5439)	
5432	Meals	
5433	Mileage	
5434	Airfare (Use Travel 5439)	
5435	Car Rental (Use Travel 5439)	
5439	Travel	Airfare, car rental, hotels, any travel (typically incurred related to training)
5441	Land	
5442	Buildings	
5443	Office Equipment	
5444	Vehicles	
5445	Work Equipment	
5446	Software Licenses	
5446.915	NWS Upgrade	
5448	Internal Rent	See General Fund dept. Parks & Facilities Maintenance for Internal Rent discussion
5448.001	Internal Rent--Maintenanc (Closed)	
5448.002	Internal Rent-Utilities (Closed)	
5449	Other Leases	
5450	General Right of Way Charge	Right of Way charges paid to Gen Fund by Water & Sewer, established FY 2013-14.
5451	Natural Gas	
5452	Water/Sewer	
5453	Electricity	
5454	Solid Waste Disposal	
5455	Cable TV	
5456	Street Lighting	
5459	Other Utilities	
5461	Auto Insurance (Use 5465)	
5462	Employee Blanket Bond	
5463	Bldg/Personal Prop (Use 5465)	
5464	Workers' Comp	
5465	General Liability Insur	
5466	Boiler/Machinery	
5467	Inland Marine	
5468	Deductible	
5469	Other Insurance Costs	
5471	Equipment Repair & Maint	
5472	Buildings Repairs & Maint	
5472.001	Fixture Repair	
5473	Improvements Repair & Maint	
5474	Structures Repair & Maint	

Chart of Accounts – Continued

Account #	Description	Notes
5475	Vehicle Repair & Maint	
5476	Laundry	
5477	Instrumentation & Calibra	
5478	Playground Repair & Maint	
5479	Other Repair & Maint	
5480	Accident Repair	
5481	Utility Assistance Program	NEW
5482	Tree Maintenance	
5483	Sidewalks	
5484	Urban Forestry Program	NEW
5485	Inclusion Committee	NEW
5491	Dues & Subscriptions	
5492	Registrations/Training	Cost of registration/tuition for training (not travel costs assoc with training)
5493	Printing/Binding	
5494	Janitorial	
5495	Court Costs	
5496	Filing/Recording	
5497	Entertainment/Admissions	
5498	Permits/Fees	
5498.059	MC Permits	
5498.159	MC State Surc	
5498.259	St Mfg Fee	
5498.359	State Surc	
5498.459	Construction Excise Tax	
5499	Other Services (Acct Closed)	
5499.001	Reg Lib Sv	
5499.005	Grounds Maintenance Services	
5499.100	Literacy Grant	
5499.101	Housing Rehab Loans	
5499.102	Business Assistance Loans	
5499.376	Interfund Loan (Use 5841.376)	
5499.466	Interfund Loan (Use 5841.466)	
5499.911	911 Services	
5499.999	Bond Issuance Costs	
5500	Banking Fees & Charges	
5510	Bad Debt Expense	
5520	Grant Program	
5530	Design Services	
5540	Loan Program	

Chart of Accounts – Continued

Account #	Description	Notes
Capital Outlay		
Items over \$5,000 that are long term assets. The City has improved project reporting and is no longer using a separate account for each new project or item. Account numbers for capital outlay begin with 56.		
5611	Land	
5612	Easements	
5621	Administrative	
5621.015	City Hall Security	
5621.042	Remodel FD Office	
5622	Library - Capital	
5622.016	Security Gates	
5622.038	LIBRARY CARPET	
5623	Park	
5624	Garage/Shop	
5629	Buildings	
5629.004	Museum Exterior	
5629.005	Museum Ceiling	
5631	Streets/Alleys/Sidewalks	
5633	Parking	
5634	Water - Capital	
5635	Sewer	
5636	Storm Drains	
5637	Parks	
5639	Other Improvements	
5639.013	Plaza	
5639.017	Front Street Playground	
5639.033	Burlingham Playground	
5641	Office Furniture & Equip	
5642	Passenger Vehicles	
5643	Heavy Equipment	
5644	Communications	
5644.028	Call Accounting	
5644.032	Dark Fiber to Police	
5645	Computing	
5646	Shop Tooling	
5648	Systems/Control Equip	
5649	Other Equipment	
Debt Service		
5711	Bond Principal	
5712	Note Principal	
5714	Interfund Loan	
5719	Other Principal	
5721	Bond Interest	
5722	Note Interest	
5724	Interfund Interest	
5724.101	Interfund Loan	
5729	Interest for CET	
5811.###	Transfer to Other Funds (Last 3 digits are offsetting fund number)	
5841.123	IF Loan to Fund 123	
5841.357	Interfund Loan Payment	
5841.358	Interfund Loan Payment	
5841.376	Interfund Loan Transfer	
5841.466	Interfund Loan Transfer	
Contingency and Reserves		
5921	Contingency	
5981.005	Reserve for Future Construction	Excess funds reserved for projects in the future, not part of typical Contingency.
5981.007	Reserve for Debt Service	Funds reserved for Debt Service, typically as part of debt agreements.
5981.008	Reserve for URA Debt	Funds reserved for Debt Service, typically as part of debt agreements.
5981.011	Reserve for Plotters	The IS Fund holds funds that Engineering has set aside to replace a plotter.
5981.012	Reserve - SMCR (Shortfall Management Contingency Reserve)	
5981.101	Reserve for PERS	



Five-Year Forecast

The Five-Year Forecast was adopted by the City Council January 26, 2015. It is included here to add a long-term perspective to budget information.

Five-Year Forecast

Fiscal Years 2016 - 2020



Finance Department
November 21, 2014

(Page Intentionally Left Blank)

Cover photo by Julie Moore

Introduction

City of Woodburn Background

The City of Woodburn is located within Marion County in the populous northern Willamette Valley, approximately halfway between the larger urban areas of Portland and Salem. The population of the region within a 30-mile drive of Woodburn is 2.1 million, according to the American Community Survey.

The economy of the immediate area around Woodburn has historically been centered on agricultural and forest products, with the City serving as the manufacturing and services hub for these two sectors. Food processing and agricultural services continue to be very important parts of the local economy. Another important factor in the local economy, as nearby urban populations have grown, Woodburn has adapted by attracting a variety of new businesses ranging from metal fabricating, warehousing, regional retail and a wide range of service-providing businesses.

Woodburn has changed significantly in population since it was first incorporated in 1889. 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. Over the past 18 years, Woodburn has grown 74 percent. As of the 2000 census, 20,100 people resided in Woodburn. As of 2010, its population had risen to 24,080 — a net rise of 19.8 percent over 2000 — ranking it the 21st most-populated city in Oregon. The per capita income was \$16,249 (compared to \$26,702 for the state), and the median income for a family was \$41,818, or 16 percent less than the state median household income.

Marion County's adopted population projections indicate Woodburn will grow to 37,216 by 2030. This factors in a growth rate of 20.4 percent (average annual growth rate). Using this growth rate in 2019 Woodburn's population will be 26,541, an increase of 2,461.

Purpose of the Forecast

The Five-Year Financial Forecast takes a forward look at the City's most significant fund revenues and expenditures with the purpose of identifying financial trends, shortfalls and issues so the City can proactively address them. For the purposes of the financial outlook, we strive to look at operating revenues (those revenue sources not subsidized by beginning fund balance) versus operating expenses. Future results are projected based on the City's current service levels, policies and unavoidable future impacts. Existing fund balances will be considered available for one-time expenditures only, whenever possible.

The financial forecast serves as a basis of the City's financial plan for its primary operational funds, which influence changes to the City's budget policy. The intent of this financial forecast is to project each operating fund's financial position under certain assumptions. The forecast then sets the stage for the budget process, aiding both the City Administrator and City Council in establishing priorities and allocating resources appropriately. Responsible financial stewardship is imperative to provide for the current and future needs of the community. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

Forecast Methodology

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

quo. This concept assumes that the current level of service will continue for the next Five-Years with cost changes based on inflationary increases. This provides a baseline economic estimate from which reductions or increases in service levels can be determined. To the extent certain reductions or additions are anticipated, they are noted within the fund section of this report. Exceptions to the status quo assumption are noted at the beginning of each fund.

Because capital improvements are based on available resources, a long-term forecast is not useful for budgeting purposes. Master plans governing our long-term investments in Water, Sewer, Transportation, Storm Water and Parks have been established. Projects are prioritized based on the master plans, but are scheduled based on available resources which, due to variations in growth rates, are not readily predicted. To the extent possible, operations are funded first and remaining resources are allocated to fund capital improvements. This frequently means that improvements are delayed to achieve the matching funding source. Improvements which are too expensive to be paid from net resources are assumed to be funded via bonded debt, although in practice, this is a rare occurrence. For these reasons, capital construction funds and the related special revenue funds, are not included in this forecast.

Utilizing general ledger records and reports, audited financial statements, water and sewer master plans/rate studies and published City budgets, each of the funds listed below were examined to identify patterns in revenues, expenditures and cash balances that may indicate financial instability or threats to sustainability of current operations.

Executive Summary

This report is a combined effort of all City staff. Each department provided insight into future year operating revenues and costs. The goal in assembling this report is to reveal trends, highlight financial issues and provide suggestions and options. We look forward to feedback and input from the City Council and other interested parties on these issues.

Because the fund section provides detailed information, the executive summary will focus on the most significant issues facing the City.

Overview

The forecast model predicts that most operating funds will have sufficient resources to meet expenses over the five-year period. A few of the fund graphs depict a declining undesignated balance of resources. While this may seem alarming, it is just an indicator. In reality, the City would not submit a proposed budget where costs exceed all available resources. The value of the forecast is that it allows us to predict where problems might occur and provides the City adequate time to take corrective action before the situation becomes a crisis.

Economic and Demographic Assumptions

As a result of the economic downturn and slow pace of recovery, Woodburn's population is expected to continue a slow pace of growth in the near future. Oregon as a whole is expected to grow with a modest annual population growth rate of 1.1 percent to 1.25 percent between 2014 and 2020. Oregon and the City of Woodburn's economic condition heavily influence the population growth. Woodburn's economy determines the ability to retain local workforce as well as attract job seekers. These factors will weigh heavily upon the City's ability to continue to provide a high level service to the public.

Issues in Coming Months

- Stabilization of General Fund property tax revenue
- Continued focus on stabilizing General Fund finances
- The Urban Growth Boundary (UGB) issue leaves a lot of uncertainty about future development and future demands on water, sewers, streets and building activities

Issues in the Coming Year

- Negotiation of AFSCME contract
- Continued refinement of Capital Construction financing and budgeting processes
- Interchange project

Issues Beyond One Year

General Fund

New demands for services will need either new resources or program cuts in other areas. Currently, police coverage is 1.4 officers per 1,000 residents (recommended coverage is 1.5 per 1,000 residents) with the addition of funding for three new officers. The challenge for the City will be to continue to provide a high level of service with only modest increases in revenues. Demand for park and recreation services are expected to continue to increase due to increases in population and put additional strain on the limited resources of the General Fund.

In addition, City Hall and Library maintenance and improvements continue to be deferred.

Water

The operational fund is in relatively good shape, but that is largely at the expense of setting aside rate revenue for future capital expansion. Demand for new services has been low and slowly building. UGB expansion is uncertain and what capacity improvements are needed is unknown.

Transit

Historically, the General Fund provided \$151,000 annually to the Transit Fund; that support has declined to \$116,000, resulting in reductions in service hours and routes in recent years. The transit operation is aggressively seeking grants to fund operations and maintain and/or increase current levels of service, but a restoration of some of the General Fund subsidy may be necessary to sustain the program in the long term. New capital investments in vehicles and shelters are largely grant funded.

Sewer

Major expansion at the Wastewater Treatment Plant (WWTP) has been on hold waiting for a decision from DEQ regarding the water quality limits for temperature. This brings uncertainty for the Sewer Fund because project costs will be more than estimated due to the multi-year delay. Also, the UGB expansion is uncertain and what capacity improvements are needed is unknown.

Streets

Due to economic conditions, Street SDC revenues have remained flat and are expected to remain flat. The City has committed to provide \$8 million to ODOT for the interchange project. The first \$2.5 million was paid in 2004 for right-of-way and property acquisition. The remaining \$5.5 million, less credits for work the City did directly on the project, is due at the end of construction and funds are being held in reserve. The reserve amount and flat revenues have a direct impact on the City's ability to provide for street capital projects at this time.

Issues for Administrative Attention

Not all of the issues that arise from the forecast need Council direction. Those listed here can be dealt with at an administrative level. The purpose of this forecast as noted previously is to point to areas of concern and allow staff and council to direct resources and focus to areas of need. This forecast is also intended to drive the City's financial policies and assist in formulating needed financial policies to guide staff and council in making informed decisions.

Based on forecasted concerns, the following general financial policies are being or have recently been implemented:

- Develop a capital improvement plan that identifies priorities and timeframes for undertaking capital projects and provides a financing plan for those projects. The plan, including both capital and related operating costs, should project at least five years into the future and should be fully integrated into the overall financial plan.
- Periodically evaluate the performance of programs and services.
- Identify cost-effective opportunities where performance, efficiency and effectiveness measures can be developed and included as part of the basic budget materials and budget document.
- Monitor, measure and evaluate capital program implementation, especially for projects funded by restricted funds.
- Identify programs that should be self-sufficient.
- Review of established fees to ensure cost recovery is sufficient.
- Establish and adopt cost-recovery policies for all other services with fees and charges not established by state statute. Opportunities for new fees and charges will need to be determined as part of this process.
- Continue to monitor indirect cost recovery for Internal Services Funds and evaluate the effectiveness of these charges. These indirect costs should be evaluated and updated periodically.

General Fund

Variations from Status Quo Assumptions

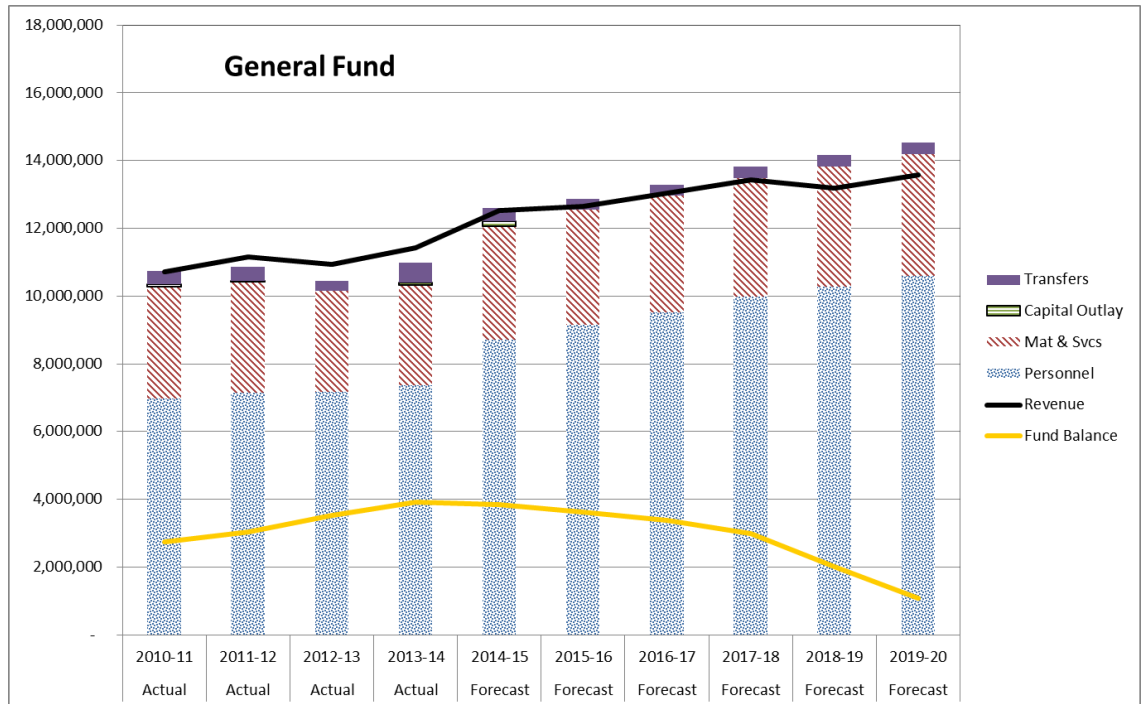
- None

Key Assumptions

- PERS rate increase effective 7/1/2015
- General Fund Right-of-Way Charge on Water & Sewer revenue ends FY 2017-18

Operating Position

Property taxes account for almost 69 percent of the annual revenues in the General Fund. Tax growth is expected to be minimal over the forecast period. Property taxes could increase if there are significant new developments within City limits. Franchise fees are the second largest revenue in this fund equating to 9 percent of total resources. Franchise fees are taxes based on the gross revenues of utilities that use the City's right-of-way.



Private utilities doing business in the City of Woodburn include Portland General Electric, Northwest Natural Gas, Qwest, United Disposal, Wave Broadband, Woodburn Ambulance and others. The only way this source of revenue will increase is if the private utilities revenues derived from Woodburn residents also increase. Intergovernmental is the third largest type of revenue at 7 percent. This type includes state and federal grants, and state cigarette, liquor and revenue sharing. Overall, revenues are projected to increase at a modest 2 percent rate for the forecast period.

Capital Projects — From Operating Revenues

The City has a number of deferred maintenance projects, and several are reaching a critical need. The 2014-15 budget includes funding for the most critical needs, such as city hall roof and HVAC replacement, a significant mower replacement and other facilities-related needs. However, the City Hall Roof and HVAC replacement project have been postponed due to lack of available funding.

Potential Impacts and Issues

There are potential future demands that could increase costs in this fund; however, there are no available resources for these expansions. Potential future demands are:

Parks and Facilities Maintenance

As demand continues to grow for the public's use of City parks, additional burdens are being placed on the City's General Fund to provide enhanced services. Additional staff hours are required for clean-up and maintenance of these parks. With the completion the Greenway Trail, Centennial Park and Legion Park projects staff will be asked to assume an increased maintenance burden. 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.

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.

Funding Alternatives

As costs grow there needs to be a corresponding reduction in other costs or new resources need to be generated. Possible new resources are presented below. Staff does not take a position for or against these options. They are presented for informational purposes.

General Right-of-Way Charge

The City levies a franchise fee on private utilities for the use of the City right-of-way. For the first time in FY 2013-14, the City levied this franchise fee on its own utilities. A 5 percent general right-of-way charge was approved for a five-year period. Council will evaluate the need and effectiveness of this fee prior to the sunset date of June 30, 2018.

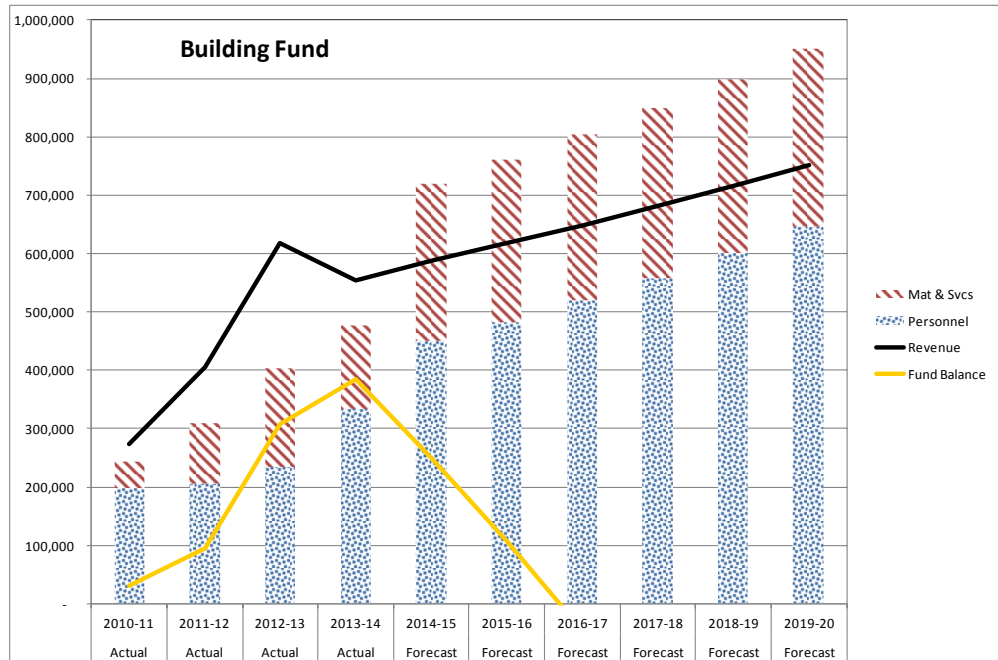
Building Fund

Variations from Status Quo Assumptions

- Permit revenues are based on slowly increasing activity, primarily in the residential housing market. There has been a rise in permits for residential housing and we expect increased commercial development in FY 2014-15.
- Additional Plans Examiner – Building Inspector II was approved in FY 2014-15 Supplemental Budget

Operating Position

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. This graph depicts the effects of the recent downturn in new development, starting at the end of the recent recession (pre-2010) and increasing building



activity over the intervening years. 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. This fund is projected to have sufficient resources to carry the program through the forecast horizon. A return to a normal level of development necessitated a return to historic staffing levels. The graph above shows a declining fund balance, but the balance will be monitored and corrected before the situation becomes severe. Revenues continue to be ahead of budget year to date, but it is uncertain whether the pattern will continue throughout the year the revenue projection was maintained at a conservative level. Actual revenue for the coming year will be monitored very closely.

The Building Fund, of course, will be significantly impacted if the UGB is not expanded, as the City is running out of residential and industrial lots. There are quite a few commercial building opportunities that could sustain revenues for several years though.

Transit Fund

Variances from Status Quo Assumptions

- Award of capital grants to replace one full size bus and provide four new bus shelters

Key Assumptions

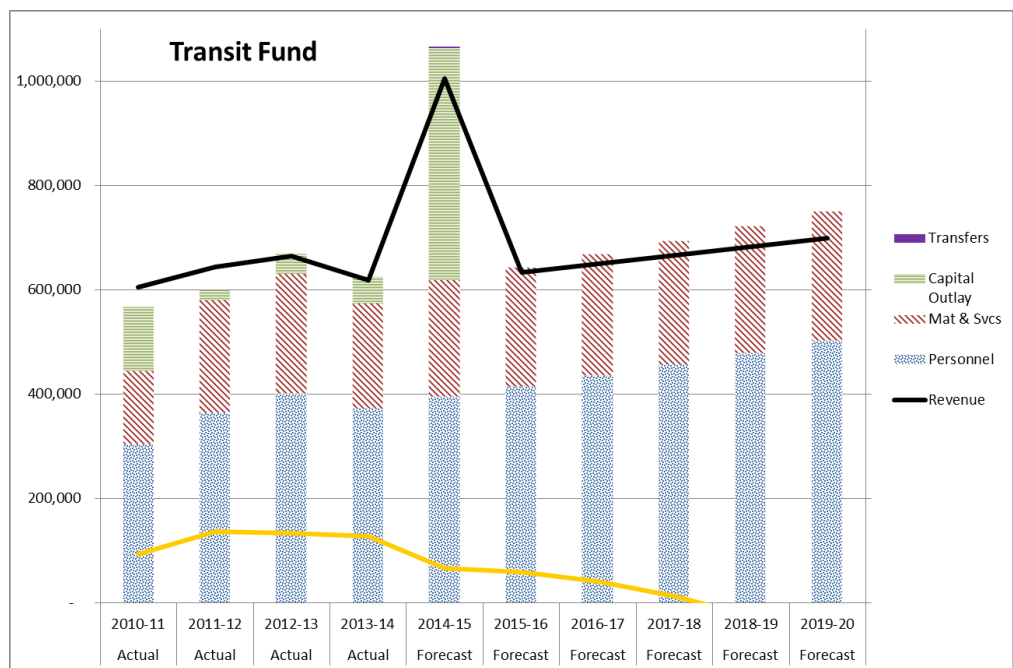
- Ability to continue to obtain grant funding
- General Fund contribution remains stable for forecast period
- Fares remain consistent for forecast period
- Maintenance of operating hours

Operating Position

The City’s transit system provides bus operations as well as Dial-a-Ride services for disabled citizens. The transit operation is funded by a contribution of \$116,000 from the General Fund, approximately \$30,000 in fare revenue with the balance made up from state and federal grants.

The large increase in Capital Outlay (and revenue) for FY 2014-15 is due to the receipt of a federal grant for a new heavy duty transit bus.

This bus is expected to have a longer service life and reduced maintenance costs when compared to the current fleet of medium duty buses. The City continues to monitor the availability of federal funds for this program and manages staffing and service levels to available resources.



Capital Projects — From Operating Revenues

Replacement of buses and vans is done as-needed and historically has occurred when grant funding is available.

Potential Impacts and Issues

Should a large, unanticipated curtailment of federal grant revenue occur, this program could potentially be drastically curtailed or discontinued as replacement funding is not anticipated to be available from the General Fund. In addition, the declining fund balance displayed at the end of the forecast horizon may necessitate a return to historical funding levels for General Fund support of the transit fund.

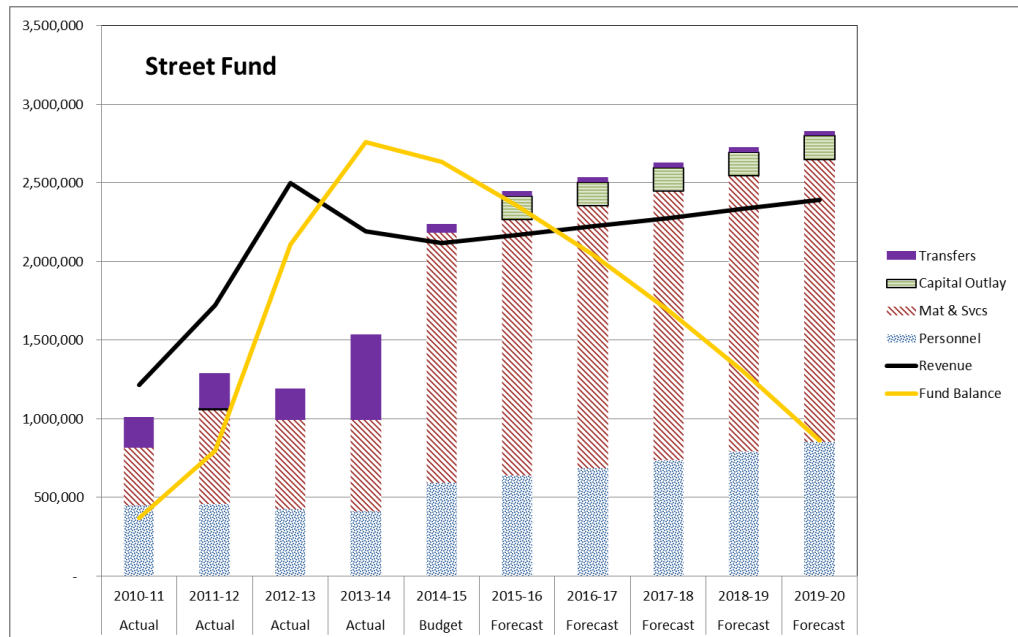
Street Fund

Variations from Status Quo Assumptions

- None

Operating Position

Gas taxes distributed by the state are the primary resource for this fund. Since January 2011 increases in vehicle title and registration fees and an increase of 6 cents per gallon have helped increase state gas tax revenues. Revenues should continue to do so for the next several years due to the phase-in of title, registration and weight fees.



Street projects that had previously been budgeted as capital projects have been reevaluated and are now funded as operational expenses in the Street Fund. These include resurfacing projects that do not significantly reconstruct the roadbed, increase lane size or capacity.

Capital Projects — From Operating Revenues

Projects related to, but not a part of, the I-5 Interchange Project, were funded in FY 2013-14. This is the cause of the sharp increase in transfers for FY 2013-14. In FY 2014-15 a change was made to correctly classify maintenance activities such as resurfacing streets as maintenance and not capital and budget these maintenance activities within the Materials & Services budget instead of Capital Outlay.

Potential Impacts and Issues

Due to the increase in the gas tax, registration and other fees and the shifting of shared revenues (to cover street lighting expenses) to this fund, financing remains relatively stable for the forecast period.

Water Fund

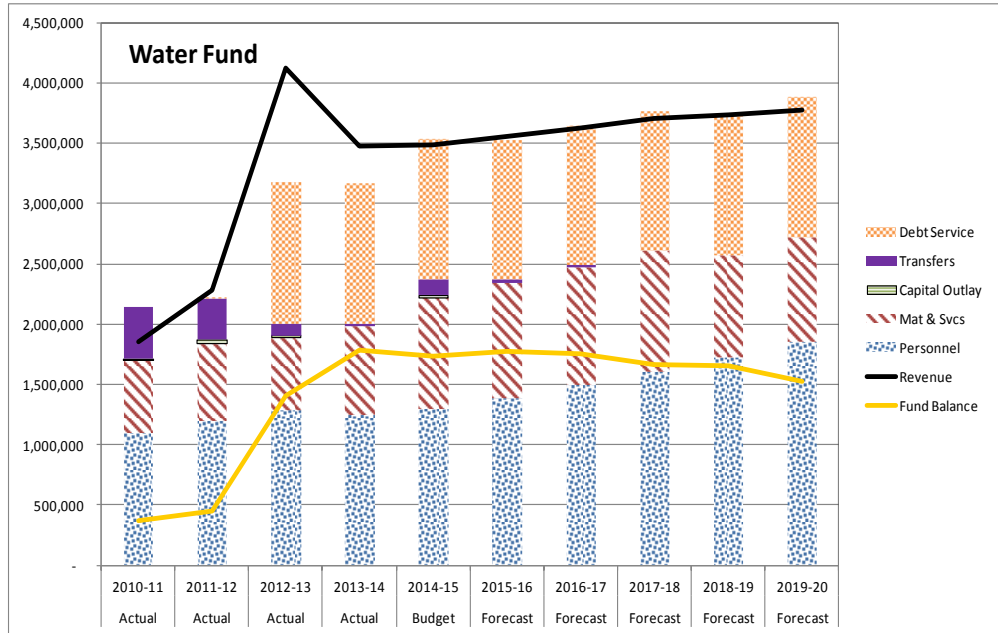
Variations from Status Quo Assumptions

- None

Operating Position

Revenues and treatment costs are driven by consumption, which due to increased conservation efforts by the City should continue to decline over the forecast period.

An update to the rate study and Master Plan may reveal the need for a rate adjustment. Management is monitoring these cost progressions and is working on recommendations for any revenue short falls in ensuing fiscal years.



Potential Impacts and Issues

As personnel, material and services costs conservation efforts continue to increase levels of service will become difficult to maintain. Management is recommending the 2001 Water Master Plan and water rates be reviewed and updated as needed.

UGB expansion is uncertain and what capacity improvements are needed is unknown. This will greatly impact decisions in regard to future capital and rate structures.

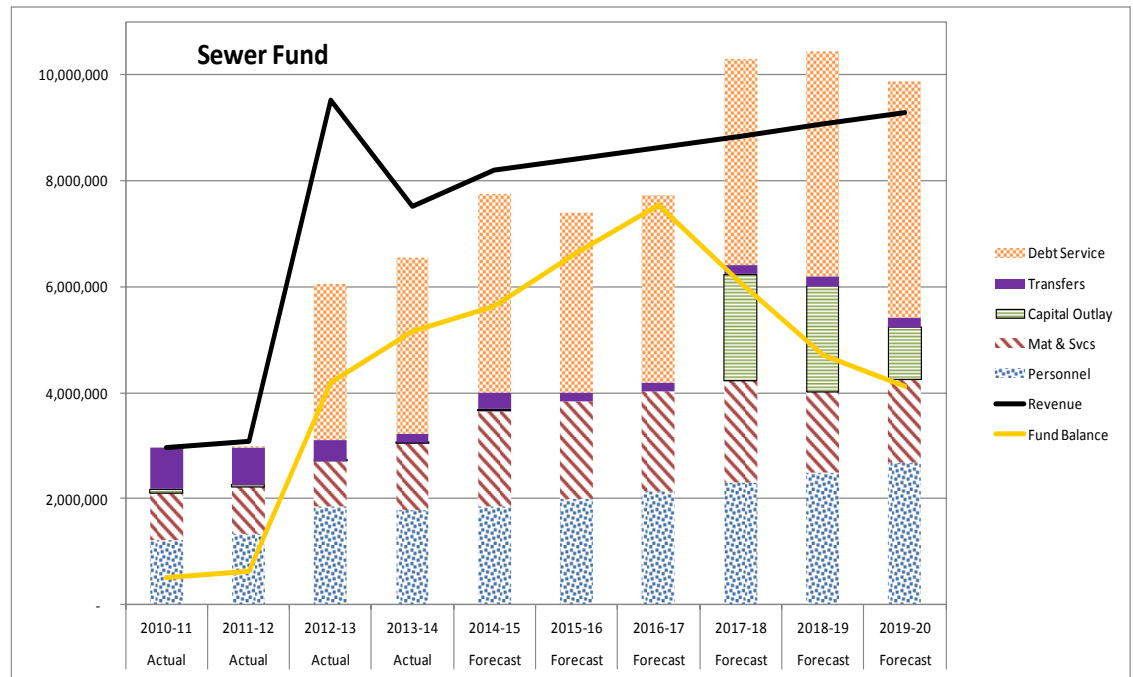
Sewer Fund

Variations from Status Quo Assumptions

- None

Operating Position

In 2007 the City entered a Mutual Order Agreement with the Department of Environmental Quality that called for significant improvements to the City's wastewater treatment plant and system as part of the approval of the City's wastewater treatment permit. The City implemented those improvements beginning in FY 2008-09 as part of a 20-year plan — the total cost of those required



improvements will be \$94 million. To date, the City has issued approximately \$43 million in loans/bonds for the project. The expansion for temperature and ammonia is currently on hold until a decision is made by DEQ. This brings uncertainty for the Sewer Fund because project costs will be more than estimated due to the multi-year delay.

To fund the ongoing capital projects the City Council approved rate increase implemented in FY 2008-09 with the initial increases of 12.5 percent. The last increase was effective in FY 2014-15 at 9.5 percent.

In FY 2014-15, a change was made to correctly classify maintenance activities such as repairs of sewer lines as maintenance and not capital. The City accounted for these maintenance activities within the Materials & Services budget instead of Capital Outlay.

Potential Impacts and Issues

Adopted rates are providing adequate revenues to fund operations for the forecast period. Management continues to monitor revenues and expenses closely to ensure rates remain adequate.

UGB expansion is uncertain and what capacity improvements are needed is unknown. This will greatly impact decisions in regard to future capital and rate structures.

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 2014-15 budget cycle.

Remaining Funds

The remaining 22 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

Operating Revenues

The City received about \$30.3 million in operating revenues last fiscal year.

Revenue Source	FY2014 Actual
Charges for Goods & Services	12,372,458
Taxes	8,775,555
Intergovernmental	2,700,916
Miscellaneous Revenue	3,340,575
Franchise Fees	1,992,415
Licenses & Permits	565,565
Fines & Forfeits	569,621
Other Financing Sources	50,232
	<hr/>
	30,367,338
	<hr/>

Revenue Assumptions

Property Taxes — General Fund

Taxes are based on assessed value which is determined by the Marion County Assessor. Generally, assessed values grow by 3 percent per year as allowed by the state constitution. There is no correlation between real market value and assessed value. The City must also allow for the effects of compression, which in the recent years has resulted in the loss of significant revenue. The City's tax rate is permanently set at \$6.0534 per \$1,000 of assessed value, but is subject to limitation under Ballot Measures 5 and 50 limitations. As a result of these factors, the City estimates property tax growth to be 1 percent for FY 2014-15 and up to 2 percent for the forecast horizon. The current report on property tax revenues shows the City is expected to receive about \$675,000, or 9 percent more than budgeted this fiscal year but it is not expected to be the trend.

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 3-8 percent. Franchise fees are assessed on telecommunication, cable television, natural gas, electric utilities, ambulance and garbage. These revenues are expected to grow at a slow rate (less than 2 percent) for the forecast period.

Charges for Goods & Services — Utility User Charges

Water: The forecast assumes a 2 percent annual increase due to new development.

Sewer: The forecast assumes a 2.5 percent annual increase for growth. Rate increases through FY 2014-15 was adopted by the City Council. The last rate increase was July 1, 2014 and was 9.5 percent.

Gas Taxes

The increase to the state Gas Tax is reflected in the forecast period. The forecast estimates a growth of 3 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.

Other Resources

Bond Sales

None planned.

Transfers In — Operating Funds

This category relates to services one department charges another fund for services provided. These types of transfers are forecasted to remain stable over the forecast period.

Major Assumptions – Expenditures

Personnel Services

Combined personnel services are assumed to increase by 5-7.5 percent per year. Wages are expected to increase via cost of living adjustments of up to 3 percent plus an average 3 percent step increase. Benefit changes are related to retirement and health insurance. Insurance cost increases have been curtailed by the implementation of high deductible plans for the AFSCME bargaining unit and unrepresented employees.

Material and Services

Impacts of inflation are assumed to remain minor over the five years, remaining stable over the forecast period at 2-2.5 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.

Capital Equipment

The Public Works Fund maintains a replacement reserve for capital equipment replacement and is funded via transfers from the Water, Streets and Sewer funds. The General Services Fund replaces equipment on an as-needed basis as funding allows.

Debt Service

Estimates are based on amortization schedules for outstanding debt issues.

Other Uses

Transfers Out

This is the counterpart to the transfers in category. Transfers out from operating funds are primarily for administrative services provided by the Information Services and Building Maintenance Funds. Transfers out from capital project funds are primarily for engineering services and project administration provided by departments except within the General Fund.

Glossary

Capital Projects

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

Operating Position

Recurring revenues and recurring expenditures

Potential Impacts

Refers to issues and challenges that are in addition to the status quo. The intent is to inform the reader of economic matters that might occur during the forecast period.

Recurring Expenditures

The expense portion of status quo, predictable and ongoing costs

Recurring Revenues

The resource portion of status quo, predictable and ongoing revenues

Revenues

Includes both recurring revenues and transfers in

Status Quo

The current level of services

Transfers In

Internal charges by General Fund for services provided to other funds

Urban Growth Boundary (UGB)

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

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 8, 2015 at 7:00 p.m. at Woodburn City Hall, 270 Montgomery St Woodburn, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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 or online at www.ci.woodburn.or.us, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used 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 2015-16.

Contact: Sarah Head

Telephone: 503-982-5211 Email: Sarah.Head@ci.woodburn.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2013-14	This Year 2014-15	Next Year 2015-16
Beginning Fund Balance/Net Working Capital	38,419,916	35,209,626	38,260,023
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	15,500,059	15,224,122	15,755,713
Federal, State and All Other Grants, Gifts, Allocations and Donations	2,700,916	3,394,527	2,835,719
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,692,692	2,107,122	3,188,126
All Other Resources Except Property Taxes	3,379,569	2,513,767	2,612,560
Property Taxes Estimated to be Received	8,173,208	8,175,000	8,822,000
Total Resources	69,866,360	66,624,164	71,474,141

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	12,759,010	13,724,389	14,228,886
Materials and Services	7,188,623	9,952,356	10,493,495
Capital Outlay	3,181,513	9,571,157	13,433,341
Debt Service	5,030,641	5,446,940	5,101,048
Interfund Transfers	1,692,692	2,107,122	3,188,126
Contingencies	0	25,822,200	25,029,245
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	40,013,880	0	0
Total Requirements	69,866,360	66,624,164	71,474,141

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Council & Mayor	38,619	17,025	17,803
FTE	0.0	0.0	0.0
Administration	196,258	208,011	245,756
FTE	2.4	2.4	2.4
Economic Development	0.0	0.0	56,883
FTE	0.0	0.0	1.0
City Recorder	50,941	76,888	78,634
FTE	1.2	1.2	1.2
City Attorney	134,127	175,157	185,157
FTE	2.5	2.5	2.5
Finance	428,554	400,900	572,139
FTE	8.4	8.4	8.8
Human Resources	37,520	104,632	113,353
FTE	2.0	2.0	2.0
Court	131,401	159,337	0
FTE	1.1	1.1	0.0
Police	6,945,071	7,329,260	7,768,853
FTE	39.6	41.1	42.6
Library	880,927	826,673	862,096
FTE	9.5	10.4	10.5
Recreation	303,235	405,762	452,920
FTE	3.7	4.7	4.7
Aquatics Center	508,568	534,658	534,264
FTE	12.2	10.7	11.1
RSVP	64,197	73,865	74,010
FTE	0.5	0.5	0.5

LB-1 Notice of Budget Hearing – Continued

Community Services Administration	327,829	365,415	341,363
FTE	1.5	2.5	2.5
Planning	342,179	333,675	375,053
FTE	2.7	2.7	2.7
Engineering	748,287	747,788	773,220
FTE	8.0	8.0	7.0
Maintenance - Parks & Facilities	813,608	885,662	893,272
FTE	7.0	8.3	8.3
Building Inspection	861,836	1,158,930	1,169,784
FTE	2.3	3.3	3.8
Housing Rehabilitation	396,429	134,583	170,739
FTE	0.0	0.0	0.0
Water	5,775,798	6,038,555	6,339,243
FTE	10.0	10.0	10.0
Capital Improvement	27,338,658	23,949,501	26,706,746
FTE	0.0	0.0	0.0
Sewer/Surface Water/Collections	11,689,955	12,498,780	12,526,933
FTE	16.0	16.0	16.0
Streets	4,446,516	3,747,245	5,065,034
FTE	6.0	6.0	6.0
Transit	752,574	1,154,250	684,750
FTE	6.4	6.8	6.9
Non-Departmental / Non-Program	6,653,273	5,297,612	5,466,136
FTE	4.0	4.0	4.0
Total Requirements	69,866,360	66,624,164	71,474,141
Total FTE	147	152	154

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Materials & Services were held flat in all departments, except in cases of contracts or items beyond manager control.
 In FY 2015-16 Court budget has been merged with Finance budget.
 The General Fund is supported by \$12,609,377 in estimated revenues and \$3,700,000 in Beginning Fund Balance.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 6.0534 per \$1,000)	6.0534	6.0534	6.0534
Local Option Levy			
Levy For General Obligation Bonds	550,000	521,000	511,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,410,000	\$0
Other Bonds	\$38,470,307	\$0
Other Borrowings	\$0	\$0
Total	\$42,880,307	\$0

COUNCIL BILL NO. 2981

RESOLUTION NO. 2061

A RESOLUTION ADOPTING THE FISCAL YEAR 2015-2016 BUDGET; MAKING BUDGET APPROPRIATIONS; AND CATEGORIZING TAXES

WHEREAS, the City Administrator, as Budget Officer, prepared and submitted the Fiscal Year 2015-2016 Budget to the Budget Committee at its May 9, 2015 meeting; and

WHEREAS, the May 9, 2015 Budget Committee meeting was noticed by publication in the *Woodburn Independent* newspaper on April 22, 2015; and

WHEREAS, a public hearing was held at the May 9, 2015 Budget Committee meeting; and

WHEREAS, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* newspaper on May 27, 2015 as required by ORS 294.438; and

WHEREAS, a second public hearing was held before the City Council at its meeting on June 8, 2015; and

THE CITY OF WOODBURN RESOLVES AS FOLLOWS:

Section 1. The City Council adopts the budget for Fiscal Year 2015-2016 in the sum of \$71,474,141. A copy of the budget document is now on file at City Hall, 270 Montgomery Street, Woodburn, Oregon.

Budget Resolution – Continued

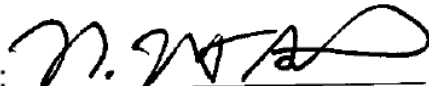
Section 2. The amounts for the Fiscal Year 2015-2016 are hereby appropriated as follows:


General Fund		Street Fund	
011 - Council & Mayor	17,803	Personnel Services	599,438
121 - Administration	245,756	Materials & Services	1,635,179
125 - Economic Development	56,883	Capital Outlay	12,000
131 - City Recorder	78,634	Transfers Out	264,501
141 - City Attorney	185,157	Contingency	<u>223,462</u>
151 - Finance	572,139	Total	2,734,580
161 - Human Resources	113,353		
211 - Police	7,157,207	GO Debt Service Fund	
311 - Library	862,096	Debt Service	529,866
421 - Recreation	452,920		
431 - Aquatics	534,264	General Cap Const Fund	
481 - RSVP	74,010	Capital Outlay	76,000
499 - Community Services Admin	311,832		
511 - Planning	375,053	Special Assessment Fund	
651 - Engineering	773,220	Transfers Out	1,071,849
711 - Parks & Facilities Maintenance	893,272		
199 - Non-departmental	674,676	Street & Storm Cap Const Fund	
Contingency	<u>2,931,102</u>	Capital Outlay	345,000
Total	16,309,377		
		Parks SDC Fund	
Transit Fund		Materials & Services	30,000
Personnel Services	409,875		
Materials & Services	226,772	Street SDC Fund	
Transfers Out	3,001	Capital Outlay	4,600,000
Contingency	<u>45,102</u>	Debt Service	35,020
Total	684,750	Transfers Out	<u>25,000</u>
		Total	4,660,020
		Storm SDC Fund	
Building Inspection Fund		Transfers Out	60,000
Personnel Services	467,104		
Materials & Services	453,715	Sewer Cap Const Fund	
Transfers Out	3,001	Capital Outlay	6,173,000
Contingency	<u>245,964</u>		
Total	1,169,784	Water Cap Const Fund	
		Capital Outlay	1,089,000
Search & Seizure Fund			
Material & Services	6,959		
Housing Rehab Fund			
Personnel Services	13,071		
Materials & Services	40,000		
Contingency	<u>117,668</u>		
Total	170,739		

Water Fund		Insurance Fund	
Personnel Services	1,282,452	Personnel Services	45,231
Materials & Services	925,040	Materials & Services	592,815
Debt Service	1,156,098	Contingency	271,192
Transfers Out	32,391	Total	909,238
Contingency	110,375		
Total	3,506,356	Equipment Replacement Fd	
		Capital Outlay	959,337
Sewer Fund		Library Endowment Fund	
Personnel Services	1,808,295	Contingency	26,491
Materials & Services	2,356,766	Museum Endowment Fund	
Debt Service	3,380,064	Contingency	3,040
Transfers Out	826,142	Lavelle Black Trust Fund	
Contingency	208,253	Materials & Services	10,000
Total	8,579,520	Contingency	35,287
		Total	45,287
Water SDC		Total Appropriations	
Materials & Services	100,000		50,691,313
Sewer SDC		Unappropriated & Reserves	
Transfers Out	500,000		20,782,828
Information Services		Total Budget	
Personnel Services	362,559		<u>71,474,141</u>
Materials & Services	442,551		
Capital Outlay	117,529		
Contingency	28,481		
Total	951,120		

Section 3. The City Council imposes the taxes provided for in the adopted budget at the rate of \$6.0534 per \$1,000 of assessed value for operations and in the aggregate amount of \$511,000 for bonds. These taxes are hereby imposed and categorized for tax year 2015-16 based upon assessed value of all taxable property within the City.

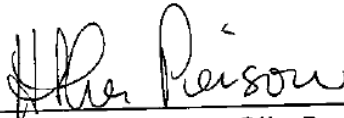
	<u>General Government</u>	<u>Excluded from Limitation</u>
General Government	\$6.0534/\$1,000	-
Public Safety Debt Service	-	\$511,000

Approved as to Form:  6/3/2015
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 8, 2015
June 9, 2015
June 10, 2015
June 10, 2015

ATTEST: 
Heather Pierson, City Recorder
City of Woodburn, Oregon



Proposed Budget

FY 2015-16

(Page Intentionally Left Blank)

Fund/Fund Number:
Department Director:

Urban Renewal Agency - 720
Jim Hendryx

Description of purpose/functions of department:

The purpose of urban renewal is to improve specific blighted areas of a City that are poorly developed or underdeveloped. These areas may have deteriorated buildings, streets, and utilities, or lack of streets and utilities altogether. For a city to use urban renewal, it must establish an Urban Renewal Plan and an Urban Renewal Agency to administer the plan. Woodburn's plan was adopted in 2001 with the establishment of the Urban Renewal District and the City Council acts as the Urban Renewal Agency Board (URA). The district totals 260 acres which includes downtown, portions of Highway 99E, Hwy. 214, and properties adjacent to I-5. Though the URA was originally estimated to terminate in FY 2024-25, it may remain in effect longer for debt servicing.

Description of Department, Including Number of Personnel:

The program consists of .67 FTE, which includes the Economic Development Director, .5 FTE, and Special Projects Manager, .17 FTE.

Description of FY 2014-15 accomplishments:

- Approved Intergovernmental Agreement with Woodburn Fire District for completion of the remodel project
- Improved and expanded the grant and loan program to better serve downtown property and business owners
- Continued to work with downtown property and business owners on the creation of an economic improvement district

Description of FY 2015-16 proposed focus/goals:

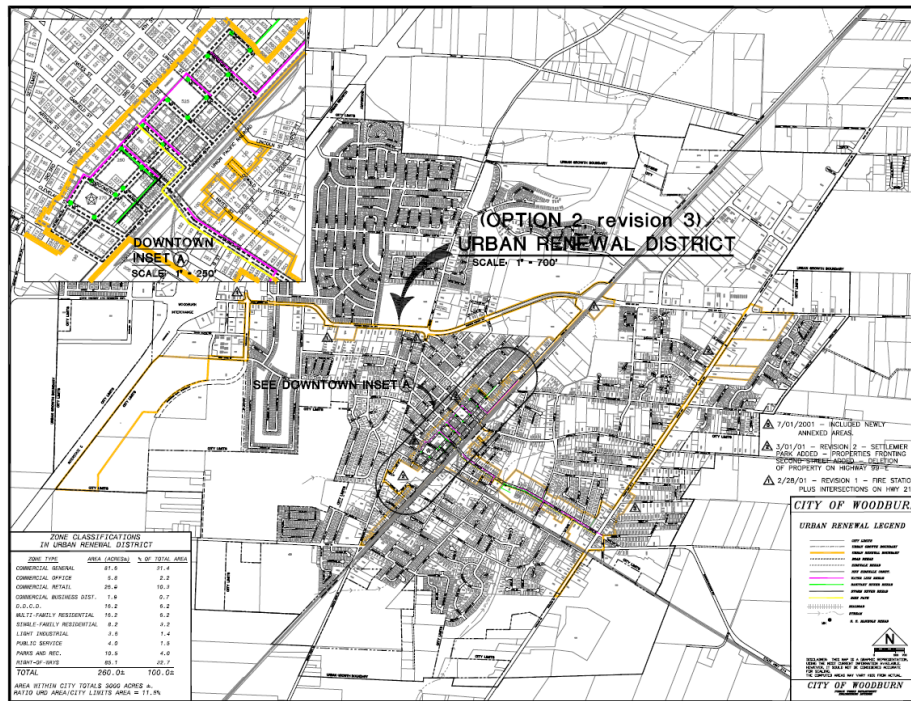
- Evaluate financial capacity for the URA and determine priorities for further district investment
- Determine the next steps toward establishing a use for the Association Building or proceed towards selling
- Initiate and complete public outreach for determining design of First Street improvement
- Remove vacant structures from properties located at 137 and 175 S. First Street and prepare property for future use
- Evaluate effectiveness of the grant and loan program and revise as necessary

Fund Summary

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description	FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Urban Renewal Fund						
Revenues						
1,595,079	1,802,069	1,500,000	Fund Balance	1,300,000	1,300,000	1,300,000
626,461	602,347	580,000	Taxes	580,000	580,000	580,000
8,188	10,266	8,000	Miscellaneous Revenue	10,000	10,000	10,000
-	-	-	Note Proceeds	4,000,000	4,000,000	4,000,000
2,229,728	2,414,683	2,088,000	Revenues Total	5,890,000	1,890,000	1,890,000
Expenditures						
65,183	119,992	131,064	Personnel Services	75,550	75,550	75,550
134,744	175,365	309,500	Materials & Services	184,500	184,500	184,500
-	-	1,300,000	Capital Outlay	4,500,000	4,500,000	4,500,000
227,732	227,732	227,732	Debt Service	56,933	56,933	56,933
-	-	119,704	Contingencies and Reserve	1,073,017	1,073,017	1,073,017
427,659	523,090	2,088,000	Expenditures Total	5,890,000	5,890,000	5,890,000
1,802,069	1,891,593	-	Revenue Over (Under) Expenditures	-	-	-
N/A	N/A	1.0	Full-Time Equivalent (FTE)	0.67	0.67	0.67

The **Note Proceeds** budget of \$4 million is for the issuance of debt which will be needed if the Agency opts to move forward with a large capital project. The Agency has identified several scenarios, including the revitalization of First Street that would require borrowing.

The **Capital Outlay** of \$4.5 million is for the proposed First Street project.



Woodburn Urban Renewal District
 Visit www.ci.woodburn.or.us for more information

Fund Detail

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	Account Description		FY 2015-16 Proposed	FY 2015-16 Approved	FY 2015-16 Adopted
Fund: 720 - Urban Renewal Fund							
<u>Revenues</u>							
1,595,079	1,802,069	1,500,000	3081	Beginning Fund Balance	1,300,000	1,300,000	1,300,000
1,595,079	1,802,069	1,500,000	Total - Fund Balance		1,300,000	1,300,000	1,300,000
626,461	594,842	570,000	3111	Property Tax	570,000	570,000	570,000
-	7,505	10,000	3112	Property Taxes Delinquent	10,000	10,000	10,000
626,461	602,347	580,000	Total - Taxes		580,000	580,000	580,000
8,188	10,266	8,000	3611	Interest from Investments	10,000	10,000	10,000
8,188	10,266	8,000	Total - Miscellaneous Revenue		10,000	10,000	10,000
-	-	-	3916	Note Proceeds	4,000,000	4,000,000	4,000,000
-	-	-	Total - Other Financing Sources		4,000,000	4,000,000	4,000,000
2,229,728	2,414,682	2,088,000	Revenues Total		5,890,000	5,890,000	5,890,000
<u>Expenditures</u>							
50,609	86,998	92,920	5111	Regular Wages	50,698	50,698	50,698
21	37	48	5211	OR Workers' Benefit	22	22	22
3,862	6,621	7,063	5212	Social Security	3,808	3,808	3,808
3,114	8,811	8,859	5213	Med & Dent Ins	7,372	7,372	7,372
6,751	15,871	20,760	5214	Retirement	12,837	12,837	12,837
111	406	383	5215	Long Term Disability Ins	232	232	232
658	1,034	838	5216	Unemployment Insurance	460	460	460
58	213	193	5217	Life Insurance	121	121	121
65,183	119,992	131,064	Total - Personnel Services		75,550	75,550	75,550
67,564	109,016	69,500	5419	Other Professional Serv	125,500	125,500	125,500
50,000	51,059	766,000	5520	Grant Program	50,000	50,000	50,000
17,180	15,290	-	5530	Design Services	9,000	9,000	9,000
-	-	150,000	5540	Loan Program	-	-	-
134,744	175,365	985,500	Total - Materials & Services		184,500	184,500	184,500
-	-	-	5631	Streets/Alleys/Sidewalks	4,500,000	4,500,000	4,500,000
-	-	624,000	5639	Other Improvements	-	-	-
-	-	624,000	Total - Capital Outlay		4,500,000	4,500,000	4,500,000
201,856	210,510	219,534	5711	Bond Principal, 2005 URA Loan, Due 9/15/15	56,338	56,338	56,338
25,877	17,223	8,198	5721	Bond Interest, 2005 URA Loan, Due 9/15/15	595	595	595
227,732	227,732	227,732	Total - Debt Service		56,933	56,933	56,933
-	-	44,056	5921	Contingency	26,005	26,005	26,005
-	-	18,715	5981.005	Reserve for Future Years	697,012	697,012	697,012
-	-	56,933	5981.008	Reserve for URA Debt	350,000	350,000	350,000
-	-	119,704	Total - Contingencies and Unappropriated Balances		1,073,017	1,073,017	1,073,017
427,659	523,090	2,088,000	Expenditures Total		5,890,000	5,890,000	5,890,000

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 8, 2015 at 6:45 p.m. at Woodburn City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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 City Hall, 270 Montgomery St Woodburn or online at www.ci.woodburn.or.us, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Sarah Head

Telephone: 503-982-5211 Email: Sarah.Head@ci.woodburn.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2013-14	This Year 2014-15	Next Year 2015-16
Beginning Fund Balance/Net Working Capital	1,802,069	1,500,000	1,300,000
Federal, State and All Other Grants	0	0	0
Revenue from Bonds and Other Debt	0	0	4,000,000
Interfund Transfers	0	0	0
All Other Resources Except Division of Tax & Special Levy	10,266	8,000	10,000
Revenue from Division of Tax	602,347	580,000	580,000
Revenue from Special Levy	0	0	0
Total Resources	2,414,682	2,088,000	5,890,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	119,992	131,064	75,550
Materials and Services	175,365	309,500	184,500
Capital Outlay	0	1,300,000	4,500,000
Debt Service	227,732	227,732	56,933
Interfund Transfers	0	0	0
Contingencies	0	119,704	1,073,017
All Other Expenditures and Requirements	0	0	0
Unappropriated Ending Fund Balance	1,891,593	0	0
Total Requirements	2,414,682	2,088,000	5,890,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program			
FTE for that unit or program			
Urban Renewal	2,414,682	2,088,000	5,890,000
FTE	0.8	1.2	0.7
Total Requirements	2,414,682	2,088,000	5,890,000
Total FTE	0.8	1.2	0.7

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Debt financing of \$4,000,000 was budgeted for FY 2015-16

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2015	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$56,338	\$0
Total	\$56,338	\$0

WOODBURN URBAN RENEWAL AGENCY RESOLUTION NO. 2015-02

A RESOLUTION ADOPTING THE CITY OF WOODBURN URBAN RENEWAL BUDGET FOR THE FISCAL YEAR 2015-2016

WHEREAS, the Woodburn Urban Renewal Agency Budget Committee met and approved the Proposed Budget on May 9, 2015; and

WHEREAS, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* on May 27, 2015 as required by ORS 294.438; and

WHEREAS, a public hearing was held on June 8, 2015; **NOW, THEREFORE**,

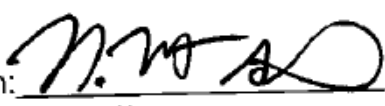
THE WOODBURN URBAN RENEWAL AGENCY RESOLVES AS FOLLOWS:

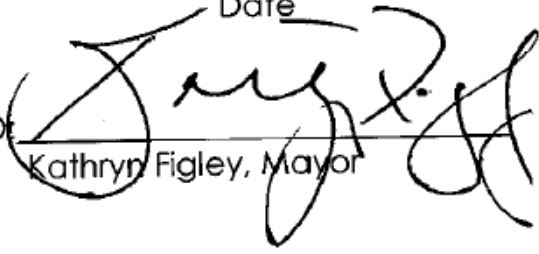
Section 1. The Woodburn Urban Renewal Agency Board adopts the budget for the fiscal year 2015-16 in the sum of \$5,890,000. A copy of the budget document is now on file at City Hall, 270 Montgomery Street, Woodburn, Oregon.

Section 2. The amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below are hereby appropriated as follows:

Urban Renewal Fund	
Personnel Services	\$ 75,550
Materials & Services	184,500
Capital Outlay	4,500,000
Debt Service	56,933
Contingency	<u>1,703,017</u>
Total	\$ 5,890,000

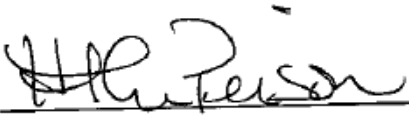
Section 3. Pursuant to Article IX (Finance) Section 1c (Financing Redevelopment and Urban Renewal Projects) of the Oregon Constitution and ORS Chapter 457, the Woodburn Urban Renewal District, as an "Option 1" urban renewal agency, authorizes certification to the Marion County Assessor for the Woodburn 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:  6/3/2015
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 8, 2015
June 9, 2015
June 10, 2015
June 10, 2015

ATTEST: 
Heather Pierson, City Recorder
City of Woodburn, Oregon

URBAN RENEWAL RESOLUTION NO. 2015-03

A RESOLUTION AMENDING RESOLUTION 2015-02 TO CORRECT A SCRIVENER'S ERROR REGARDING THE CONTINGENCY AMOUNT LISTED IN THE URBAN RENEWAL FUND IN THE CITY OF WOODBURN URBAN RENEWAL BUDGET FOR THE FISCAL YEAR 2015-2016

WHEREAS, the Woodburn Urban Renewal Agency Budget Committee met and approved the Proposed Budget on May 9, 2015; and

WHEREAS, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* on May 27, 2015 as required by ORS 294.438; and

WHEREAS, a public hearing was held on June 8, 2015 and the Woodburn Urban Renewal Agency Board adopted the Woodburn Urban Renewal Budget for Fiscal Year 2015-2016 by Resolution 2015-02; and

WHEREAS, due to a scrivener's error involving a transposition of numbers, the Contingency amount in the Urban Renewal Fund for the Woodburn Urban Renewal Budget for Fiscal Year 2015-2016 was incorrectly stated as \$1,703,017 when it should have been \$1,073,017; and

WHEREAS, the total budget amount of \$5,890,000 adopted by Resolution 2015-02 was correct and the Notice of Budget Hearing was correct; **NOW, THEREFORE**,

THE WOODBURN URBAN RENEWAL AGENCY RESOLVES AS FOLLOWS:

Section 1. Section 2 of Resolution No. 2015-02 is amended to correct the scrivener's error and list the amounts appropriated in the Urban Renewal Fund for the fiscal year beginning July 1, 2015 as follows:

Urban Renewal Fund

Personnel Services	\$ 75,550
Materials & Services	184,500
Capital Outlay	4,500,000
Debt Service	56,933
Contingency	<u>1,073,017</u>
Total	\$ 5,890,000

Approved as to Form: *D. W. A.* 6/18/2015
City Attorney Date

APPROVED: *[Signature]*
Kathryn Figley Mayor

Passed by the Agency
Submitted to the Chair
Approved by the Chair

June 22, 2015
June 23, 2015
June 24, 2015

ATTEST: *[Signature]*
Heather Pierson, City Recorder
City of Woodburn, Oregon