

City of Woodburn, Oregon



And Woodburn Urban Renewal
Agency

**ADOPTED
BUDGET
FY 2014-15**



On the cover (upper left):

Wooden Shoe Tulip Festival courtesy of Barb Iverson, www.woodenshoe.com

On the cover (upper right):

Settlemier House courtesy of Daniel's Photography, www.danielsphotography.com

On the cover (bottom right):

Woodburn Company Stores courtesy of KMA Architecture & Engineering, www.kma-ae.com

City of Woodburn

Fiscal Year 2014-15 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Woodburn

Oregon

For the Fiscal Year Beginning

July 1, 2013

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, 2013. 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.



Overview



City of Woodburn, Oregon

Budget Committee Members

FY 2014-15

	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
Sharon Schaub – 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
Peter McCallum – Ward III	Dec. 2014
Jim Cox – Ward IV	Dec. 2014
Frank Lonergan – Ward V	Dec. 2014
Eric Morris – Ward VI	Dec. 2016

City Administrator
Scott Derickson

Finance Director
Christina Shearer

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

Budget Message

City Councilors, Budget Committee Members and Citizens of Woodburn:

After several years of declining General Fund revenues and resulting budget reductions, including layoffs, delays in projects and generally doing more with less, I'm pleased to report that Woodburn is experiencing a leveling off in projected revenue losses. For the first time in years the City is not in the midst of mid-year budget corrections needed to trim spending.

Although painful at times, it is clear that our aggressive cost-containment strategy greatly helped keep the City financially sound during the recession. At City Hall, there is a growing sense that things are starting to look up; but progress remains gradual. General Fund revenues appear to be stabilizing near 2010 levels.

I would also like to point out that our efforts to improve Woodburn's budget document and our internal accounting processes continue to evolve. These changes are reflected in the *Proposed FY 2014/15 Budget*. We are proud of these efforts and the progress made over the past few years. For the second year in a row the City has received a *Distinguished Budget Presentation Award* from the Government Finance Officers Association. From a work product standpoint, these recognitions constitute a significant accomplishment.

As busy members of our community, I appreciate the time each of you has 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.

I would like to thank department heads and City staff for adhering to the City's budget policies and prudent financial management throughout the years. I would like to particularly recognize Woodburn's Finance Department staff for their countless hours, attention to detail and the months of work that went into preparing this proposed budget. Their hard work is reflected in the quality of this document.

• Overall FY 2014/15 Budget

The total *Proposed FY 2014/15 Budget*, including ending fund balances not transfers, totals **\$64.4 million**; an approximate **\$4.6 million** reduction from the current *Adopted FY 2013/14 Budget* of **\$69.1 million**. The total *Proposed FY 2014/15 Budget* (excluding transfers, contingencies and reserves) is **\$34.5 million**.

2014-15 Budget Highlights

- \$34.5M Operating Budget
- 2.9% Increase in Property Tax Revenue
- FTE increased by 4.6
- \$9.5M in Capital Expenditures
- Partial Restoration of Library Hours

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

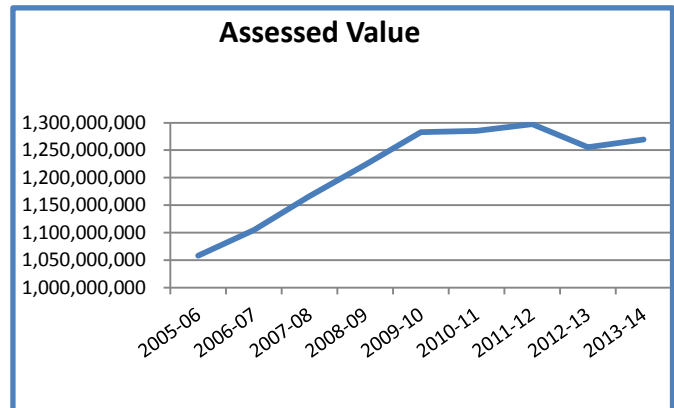
For next year, the *Proposed FY 2014/15 Budget* maintains current staffing levels and includes no reductions in current service levels. The *Proposed FY 2014/15 Budget* also includes capital improvements intended to address years of deferred maintenance and facility repairs. Overall, infrastructure funding is down from previous years due to changes in project development and accounting procedures governing how and when capital projects are authorized. This change is discussed in more detail later.

- **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% 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.

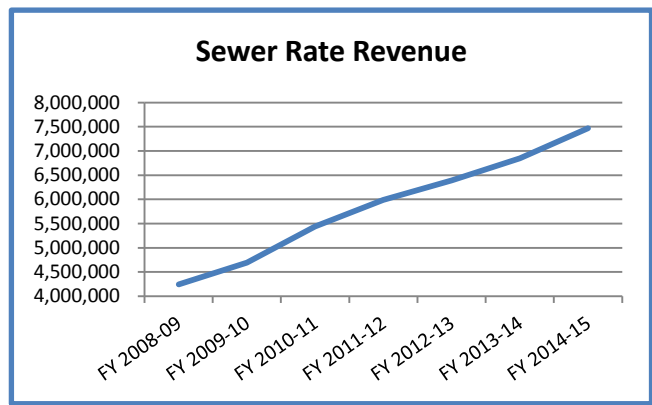
In terms of the General Fund, property taxes serve as the largest source of funding for critical General Fund programs such as police, library, parks, aquatics, etc. However, property tax revenues have proven more volatile in the past few years. Unfortunately, Woodburn continues to struggle with the fallout of the 2008 housing collapse and property tax compression. As a sign of optimism, General Fund Property Tax revenue is projected to increase by **\$200,000**, totaling **\$7.2 million**.

Because Woodburn has not seen assessed property values recover significantly, residents should not expect property tax revenues to grow at the full 3% as allowed by law. However, this could change over time if there is significant and aggressive growth in Woodburn’s construction markets.



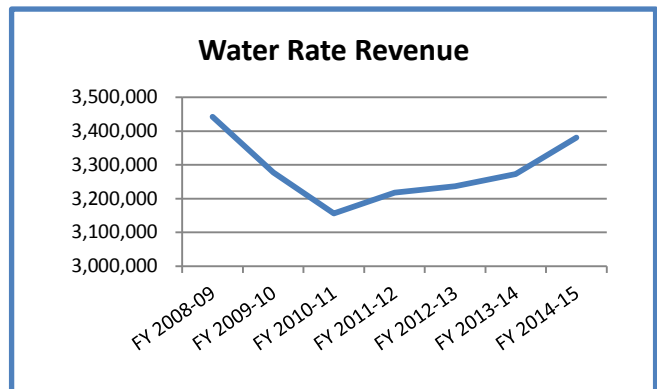
Utility charges fund the City’s water and sewer operations. These programs provide clean and safe drinking water to customers and provide for the safe collection, treatment and discharge of sewer and storm water. Utility charges are rate-driven, based on consumption and are impacted by changes in rates, 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 goes into effect July 1, 2014. Unless additional increases are approved by the City Council, 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. It is likely residents could see an increase in water rates needed to fund upgrades in coming months. Updates to the *Water Master Plan* including a water rate study are long overdue and are planned for FY 2014/15.

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 in FY 2010/11 and continues 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.

Several projects have been delayed due to a lack of adequate funding in recent years. 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 2014/15 Budget*, personnel services account for 36% of total expenditures and 47% of non-capital expenditures. Overall, this represents a decrease of 0.4% in personnel services from the prior year’s budget. The decrease is attributed to a decrease in Oregon Public Employee Retirement System (PERS) rates (per Oregon Senate Bill 822). The easing of PERS rates is somewhat of an unusual circumstance and not likely to continue in upcoming years. Additional cost reductions occurred as a result of the implementation of a high-deductible health plan.

I am also proposing that a 2% cost-of-living adjustment (COLA) be provided for all non-represented employees. It is worth noting that no COLA was issued in FY 2013/14, meaning the two-year average would be a marginal 1% for those employees not covered under a bargaining unit. The proposed budget includes negotiated adjustments for AFSCME employees per the labor agreement and contract negotiations with the Woodburn Police Association are currently underway.

The number of full-time equivalent employees (FTE) increased by 4.64 in this budget. While the FTE count increased, two of the positions were the result of reorganization. A current vacant position in the Police Department is being converted to two positions as a cost-neutral reorganization. There was also an increase in FTE in Recreation with the addition of a full-time Recreation Coordinator, the funding for this position was provided by eliminating some part-time FTE and decreasing Materials & Services. The part-time - seasonal parks and facilities FTE of 1.33 was previously funded through Materials & Services because the staff was provided by a temporary agency. The change of the Police Executive Assistant from .5 FTE to 1.0 and the new Management Analyst position are additions to FTE, which require new funding. There were also minor adjustments in part time staffing in various departments.

The *Proposed FY 2014/15 Budget* increases Materials & Services by 19% over the current fiscal year, totaling **\$9.7 million**. However, the primary driver for the increase is a change in accounting procedure associated with how street maintenance service is provided. Previous budgets treated significant street expenditures as capital outlay. Consistent with the new Capital Project Accounting Methodology (discussed in further detail below), most street improvement projects cannot be capitalized as fixed assets (such as minor street resurfacing and repair, slurry seal and chip seal projects), and are now budgeted as Materials & Services expenses. Narratives in the street, water and sewer funds discuss this change in more detail.

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 (street, water & sewer funds only) and utilities. Most of these costs are driven by factors outside the control of individual departments.

Debt service obligations of the City total **\$5.4 million**, which represents approximately 15% 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 211.

- **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 2014/15 Budget* capital spending totals **\$9.5 million** (25%) of total expenditures.

The City's Capital Construction Projects can be found in detail beginning on page 220. Consistent with the City's commitment to financial accountability, an improved methodology for planning, authorizing, budgeting and reporting capital construction projects has been implemented for 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 for all projects.

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. We feel this is a significant improvement.

In addition, all projects are now budgeted for their 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.

Significant capital projects included in this budget include:

- Wastewater Treatment Plant – Natural Treatment Project: **\$1,000,000**
- City Hall Roof and HVAC System Replacement: **\$525,000**
- Legion Park Rehabilitation & Improvement: **\$462,800**

● Contingencies and Reserves

Woodburn's ending fund balances are comprised of contingency and reserve line items. The *Proposed FY 2014/15 Budget* contains all City Council-mandated contingency balances levels for each operating fund as well as reserves including debt service, dedicated construction funds and/or for other specific purposes. These balances cannot be expended without specific City Council approval.

Overall, contingencies increased modestly consistent with operating expenditures. It can also be noted that construction fund reserves declined by some **\$6.3 million** (16%) due to proposed FY 2014/15 construction projects.

● General Fund

A General Fund budget (excluding contingencies and reserves) of **\$13.1 million** is proposed for FY 2014/15. Although this figure is 13% higher than the City's FY 2013/14 Amended Budget, the General Fund includes two departments that were relocated into the General Fund for FY 2014/15. These departments were previously in a different fund. The City's Engineering Department and facilities maintenance section are now included in the General Fund. If these changes are excluded, then the General Fund's actual growth falls below 2%.

The General Fund is supported by budgeted revenues of **\$11.9 million** and a **\$3.5 million** beginning fund balance. Revenues are budgeted to increase by **\$853 thousand** (8%) compared to the *FY 2013/14 Budget*.

The City Council's mandated 10% General Fund contingency reserve is met for FY 2014/15. It totals **\$1.2 million**. In addition, the General Fund's Shortfall Management Contingency Reserve of **\$1.1 million** remains in effect. Because of the City Council's fund reserve policy, no full-time employee layoffs are planned for in the upcoming year. Preservation of our highly motivated and skilled staff remains a priority.

● Building Inspection Fund

The City's Building Inspection Fund has seen a dramatic increase in activity over the last couple years. Rebounding construction activity has resulted in a 40% increase in budgeted FY 2014/15 revenues. As a result, staffing has been increased to ensure the City can adequately respond to this demand. I will continue to monitor building activity, revenues and workloads during this growth phase.

- **Funds Consolidation Plan**

In our ongoing effort to improve accounting efficiencies, the Finance Department continues to consolidate funds into similar fund categories. Those changes are included in the budget and clearly marked as closed. Additionally, based on recommendations made in the *2011 Special Financial Report on the City of Woodburn Utility Funds*, several changes have been made to reflect how certain activities are accounted for and shown in the budget document.

- **Conclusion**

The *Proposed FY 2014/15 Budget* continues to allocate limited resources in a manner that supports the strategic direction of 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 2014/15 Budget* as submitted.

Sincerely,

A handwritten signature in black ink, appearing to read 'Scott Derickson', with a large, stylized flourish above the name.

Scott Derickson
City Administrator

Reader's Guide

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

The Overview section provides an overview of the key issues, policy issues and programs in the budget and the major areas of emphasis for the City in FY 2014-15. It also includes budget summaries that present the overview of the budget as an operating and financial plan.

Budget Message. The Budget Message summarizes key features and issues shaping the FY 2014-15 Budget.

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

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

Adopted Budgets. The budgets are presented in service categories: General Services, Utility Funds, Capital Construction Funds, Special Revenue Funds, Internal Services Funds, Trust Funds, and Closed Funds. Each service category contains various departments/divisions, in numerical order, presented with a narrative describing the department's/division's function and the budget for the coming year as well as prior years' budget and actual information. Both summary tables and line item detail tables have been included for active funds. Funds with limited activity or Closed Funds have only one type of table. Line item detail of Closed Funds is available in prior years' budgets.

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 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.

Bold Indicates the fund was identified as a Major Fund as of June 30, 2013

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.
- **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 stormwater 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.

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 – 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 – 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 stormwater collection system. Uses of the funds are restricted by ordinance and state statute.
- Water SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City’s water treatment and distributions systems. Uses of the funds are restricted by City ordinance and state statute.
- Sewer SDC Fund – This fund accounts for system development charges received from new development to fund improvements that increase capacity of the City’s waste water treatment and collections systems. Uses of the funds are restricted by City ordinance and state statute.

Internal Services Funds (Proprietary Funds)

- Information Services Fund – Fund accounts for City’s network and telephone maintenance and services. In addition, the Information Services department contracts with local agencies and smaller governments to provide network and information services. The primary source of revenue is operating transfers from other city departments that use network and information services.
- Insurance Fund – This fund accounts for the City’s general liability and workers’ compensation insurance premiums and serves as the risk management function for the city. The primary source of revenue is operating transfers from other funds for insurance premiums costs.
- 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 – Fund accounts for proceeds donated to the Woodburn Public Library for building maintenance.
- Museum Endowment – This fund accounts for proceeds held in trust by the City and ongoing donations received for future improvements for the World’s Berry Center Museum.
- Lavelle Black Trust Fund – This fund facilitates the private donation of monies from Leonard Black to the Police Department for use in sustaining the K-9 Program in the name of Lavelle Black. The use of funds will be limited to ongoing costs associated with the replacement, care, training and equipping of K-9 units.

Closed Funds

- General Operating Reserve Fund – This fund accounted for reserves set aside for future needs. This fund was collapsed into the city’s General Capital Construction Fund as part of the FY 2011-12 budget cycle.
- Weed & Seed Fund – This fund accounted for the juvenile gang prevention grant. Primary revenue was a federal grant through the Justice Department, which is no longer available.
- State Revenue Sharing – Fund accounted for state shared revenues and capital outlay for various street improvement projects and street lighting. As part of the funds consolidation proposal of FY 2011-12, this fund was collapsed into the General Fund.
- Retired and Senior Volunteer Program (RSVP) – This fund accounted for the City’s grant and 30% local match to fund its senior volunteer program. This program merged into the General Fund in FY 2013-14 so there is also a General Fund department with RSVP name in this budget.
- Cable Franchise Fund – A portion of the cable franchise fees are transferred to this fund and distributed to Woodburn Cable Access Television as required by the franchise agreement to support local community access programming. This fund was closed in FY 2013-14.
- City Gas Tax – Fund accounted for the proceeds from the City’s gas tax used for street resurfacing projects. This fund was collapsed into the Street Fund as of June 30, 2013.
- Bancroft Bond Fund – Reserve held for Bancroft Bonds. As part of the funds consolidation proposal of FY 2011-12 this fund was collapsed into the Housing Rehabilitation Fund.
- Economic Development Fund – This fund accounted for the principal and interest payments for the Special Public Works loan for the Waremart intersection improvements. Fund was closed in FY 2011-12
- Police Construction Fund – This fund accounted for the proceeds from the general obligation bonds issued and to be used for the construction of the new police building. The remaining funds were transferred to the General Fund in FY 2012-13
- Public Works Facility Construction Fund – Fund was closed in FY 2011-12
- Sewer Capital Improvement Fund – Fund accounted for the loan proceeds for the sewer pump project and the resulting debt payments. The fund has been closed and the remaining balance after the debt was retired in FY 2011-12 was transferred to the Sewer Fund.
- Surface Water/Collections Fund – Fund was established FY 2009-10 to provide a City stormwater program and operations. The main source of revenue was a transfer from the sewer fund. As part of the on-going fund consolidation project, the balance was transferred to the Sewer fund.
- Central Stores Fund – This fund accounted for the central purchase of high volume supplies (such as paper, toner, etc.). As a part of the Fund Consolidation Plan, this fund’s balance has been transferred to the General Fund to provide City Hall continued copier lease payments and paper supplies.
- 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 2013-14.
- Facilities Maintenance Fund – This fund accounted for operation, maintenance and repair of city owned facilities. As part of the on-going fund consolidation project, the balance of this fund was transferred to the Public Works Services Fund.

About Woodburn

City Statistics – Demographics

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

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

<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/Administrator	\$25,000 to \$49,999	39%
<i>Population 2010 Census</i>	24,080	\$50,000 to \$74,999	18%
<i>From 2000 Census</i>	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>Race</i>		<i>Housing:</i>	
Hispanic or Latino	58.9%	1-unit	67%
Not Hispanic or Latino	41.1%	2 to 4 units	8%
White Alone	38.4%	5 to 9 units	4%
Black of African American Alone	0.2%	10 or more units	11%
American Indian and Alaska Native Alone	0.4%	Mobile Home	10%
Asian Alone	0.7%	Other	1%
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%

City Statistics – Services

Description	FY 2011-12	FY 2012-13	%
Change			
Community Services			
Parks			
Parks/Open space acreage	110	110	0%
Playgrounds	8	9	13%
Picnic shelters	9	9	0%
Park Restrooms	4	4	0%
Sports Fields	8	8	0%
Library			
Attendance	178,203	150,127	-16%
Circulation	165,128	152,272	-8%
Volumes in Collection	105,923	105,858	0%
Volumes Added	4,584	10,818	136%
Computer Usage	48,015	30,070	-37%
Program Attendance	9,377	5,875	-37%
Aquatics			
Attendance	127,663	139,248	9%
Lesson Enrollment	2,153	2,189	2%
Active Memberships	938	1,114	19%
Recreation			
Youth Sports	844	717	-15%
Adult Sports	450	380	-16%
Youth Programs	152	161	6%
Adult Programs	658	305	-54%
After School Club	685	842	23%
Special Events	6,000	6,000	0%
Public Transportation			
Fixed route Rides	33,877	47,454	40%
Fixed Route Mileage	43,646	76,686	76%
Dial-A-Ride Trips	6,456	5,622	-13%
Dial-A-Ride Mileage	20,872	17,899	-14%
Out of Town Medical Rides	1,630	1,742	7%
Out of Town Medical Mileage	39,620	42,251	7%
RSVP			
Number of Active Volunteers	287	324	13%
Total Volunteer Hours	36,030	41,645	16%

Description	FY 2011-12	FY 2012-13	% 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	98.06	98.56	1%
Customers	6,560	6,688	2%
Fire Hydrants	951	956	1%
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	18,570	18,127	-2%
Number of sworn officers	32	32	0%
Arrests	1,752	1,449	-17%
Offenses	3,231	2,757	-15%
Crime Index (Violent Crime)	963	915	-5%
Crime Index (Property Crime)	895	1,249	40%
Officers Per 1,000 Citizens	1.29	1.29	0%
Building/Planning:			
Total Building Permits Issued	186	263	41%
Residential, New	12	48	300%
Multi Family	20	16	
Assisted Living Facilities	-	1	0%
Residential Additions & Alterations	34	35	3%
Industrial	15	9	-40%
Commercial	100	147	47%
Signs and Fences	4	7	75%
Manufactured Homes	1	-	-100%

mg = million gallons

mgd = million gallons per day

The Budget Process

City of Woodburn Budget Calendar

December 2013

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

January 2014

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

February 2014

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

March 2014

- 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 2014

- Print notice of budget committee meeting and post on website

May 2014

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

June 2014

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

Budgeting in Oregon

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

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

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

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

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

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

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

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

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

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

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

Less than 10 percent:

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

More than 10 percent:

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

Budgeting in the City of Woodburn

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

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

Budget Document Columns

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

Budget Assumptions

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 1%, compression is expected to stabilize
- Franchise Fees and State Revenue Sharing are expected to increase 2%
- 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 by reasonable growth rates
- All employees pay various portions of health insurance premiums
- Actual PERS employer rates effective June 1, 2013 were used (rounded)
- Pickup of employee PERS 6% 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:

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

Indirect Cost Allocations:

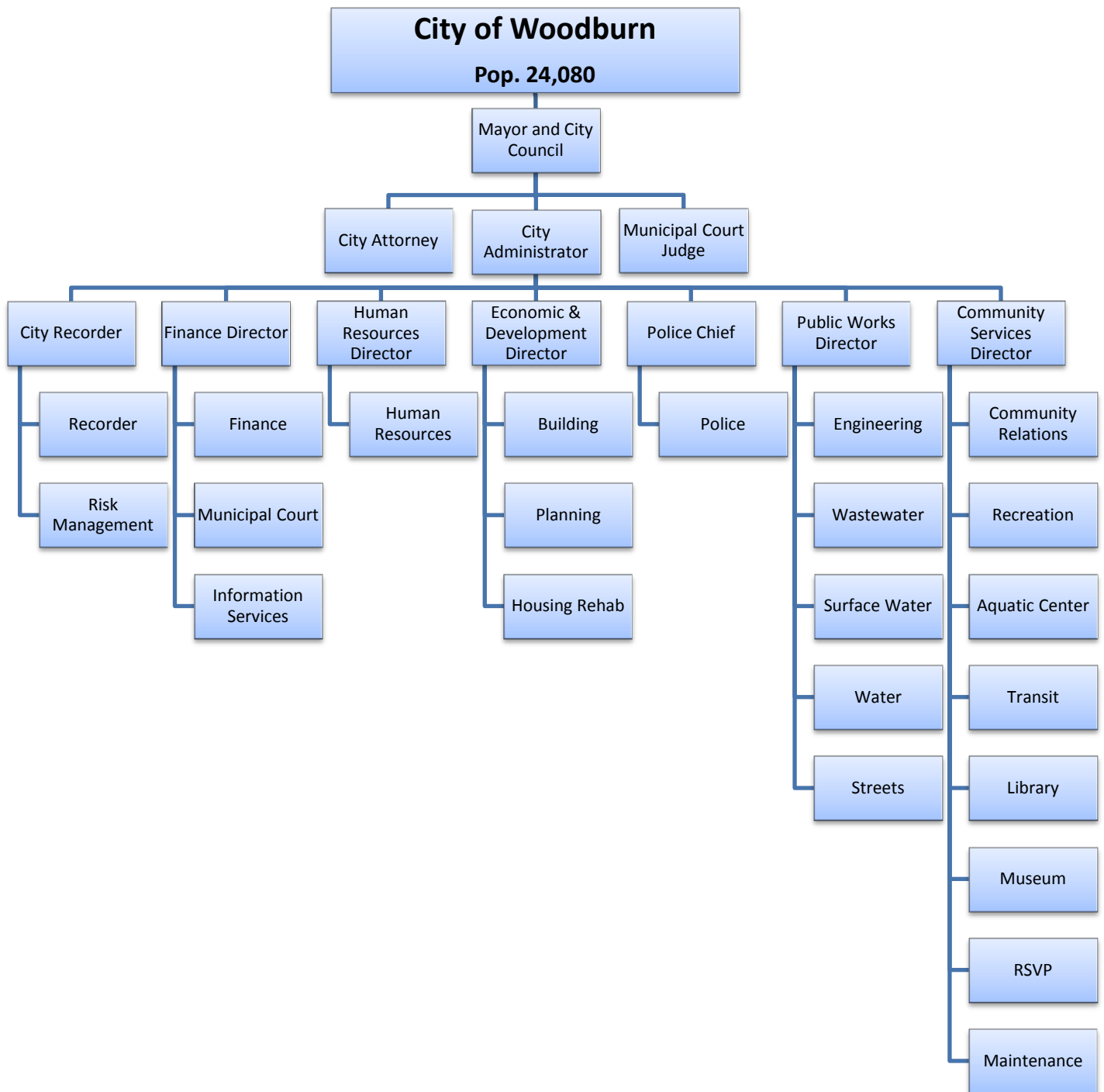
- Administrative functions are allocated to benefiting funds and departments based on an equitable activity for each function. For example, information services costs are allocated based on the number of computers in service, and Internal Rent is allocated based on square footage of the building being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

Council Goals

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

- **Fiscal Sustainability.** The City will strive to ease the revenue pressures by making forward looking changes.
- **Public Safety.** Ensuring Public safety will remain a key goal when considering changes.
- **Economic Development.** The City will continue to promote activities designed to attract investment, including but not limited to business attraction, retention and sustainability. As part of this effort, the Council will:
 - 1) Acting as the Urban Renewal Agency, the Council will identify and undertake a new project.
 - 2) It is a high priority to get the long-vacant Salud Building put to a use that will benefit the Downtown District and the City as whole. This may be accomplished through sale or long-term lease of the building, or through a joint venture between the City and private investors, with any fiscal commitment by the City to be financed with Urban Renewal funds, without significant cost the City's General Fund.
- **I-5 Interchange Project Response and Management.** The City will continue to consider the I-5 Interchange Project as one of the community's highest priorities.
- **Community Communication & Outreach.** The City of Woodburn will continue its current community outreach and communication efforts, but will strive to make better use of technology - such as social media and other web-based communication opportunities.
- **Identify Plan for City Owned Property.** Review all City owned real property and identify possible surplus or reallocate as needed.
- **Ordinance Review & Revision.** The City will review and revise, if needed, ordinances.

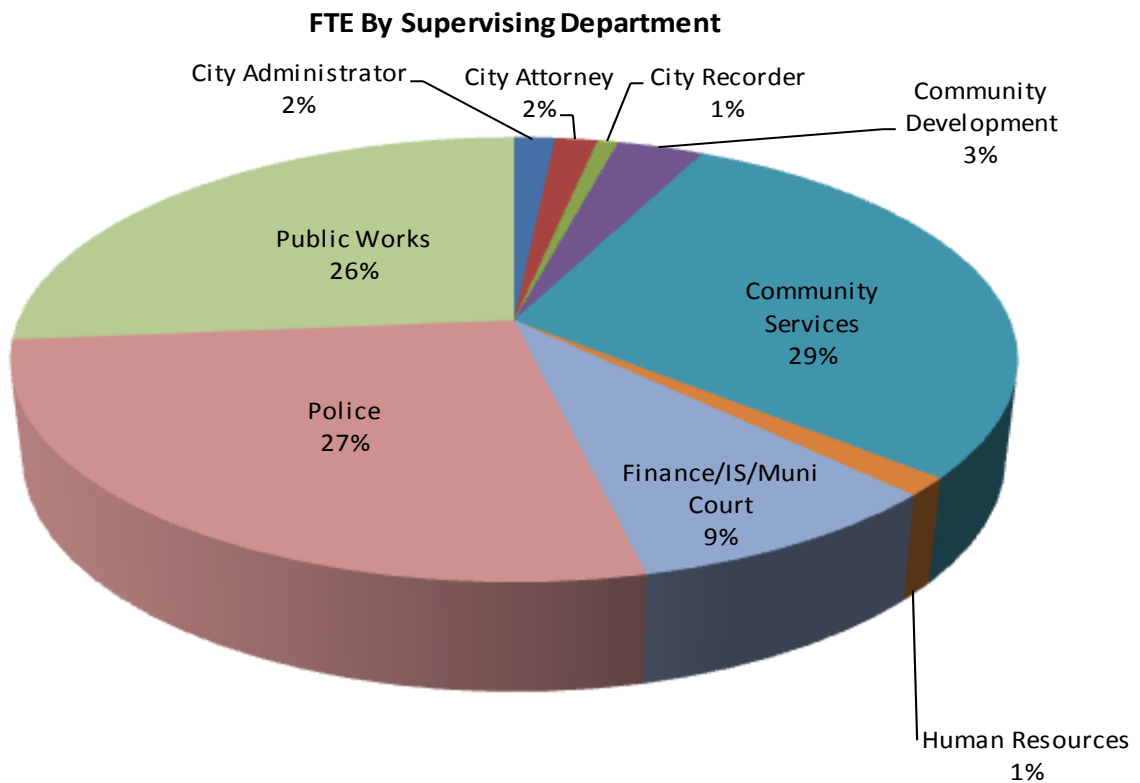
Organizational Chart



FTE Summary by Supervising Department

Department	Actual	Actual	Actual	Budget	FTE Change	% FTE Change
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15		
	FTE	FTE	FTE	FTE		
City Administrator	1.40	2.40	2.35	2.35	-	0.0%
City Attorney	2.60	2.60	2.45	2.45	-	0.0%
City Recorder	1.25	1.10	1.20	1.20	-	0.0%
Community Development	4.00	4.50	5.00	5.00	-	0.0%
Community Services	44.06	37.51	40.75	43.89	3.14	7.7%
Human Resources	2.00	2.00	2.00	2.00	-	0.0%
Finance/IS/Muni Court	11.60	12.10	13.46	13.46	-	0.0%
Police	40.52	40.02	39.61	41.11	1.50	3.8%
Public Works	53.86	43.00	40.00	40.00	-	0.0%
Total FTE	161.29	145.23	146.82	151.46	4.64	3.2%

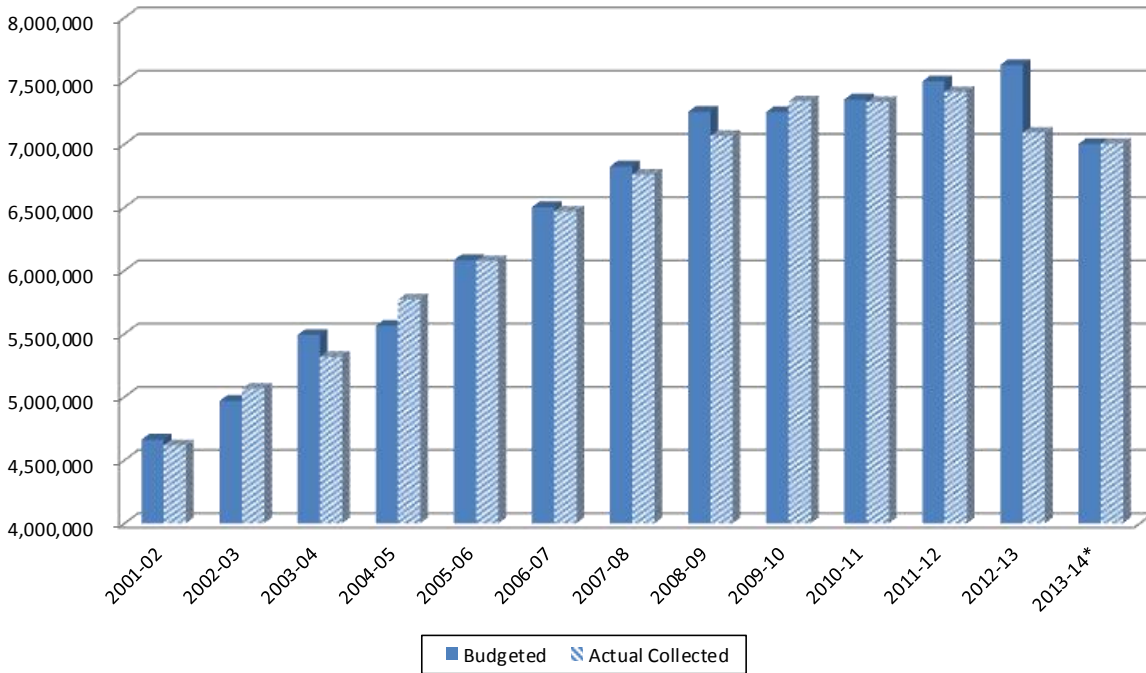
Detailed breakdown of this table is provided in FTE Detail by Supervising Department on page 215.



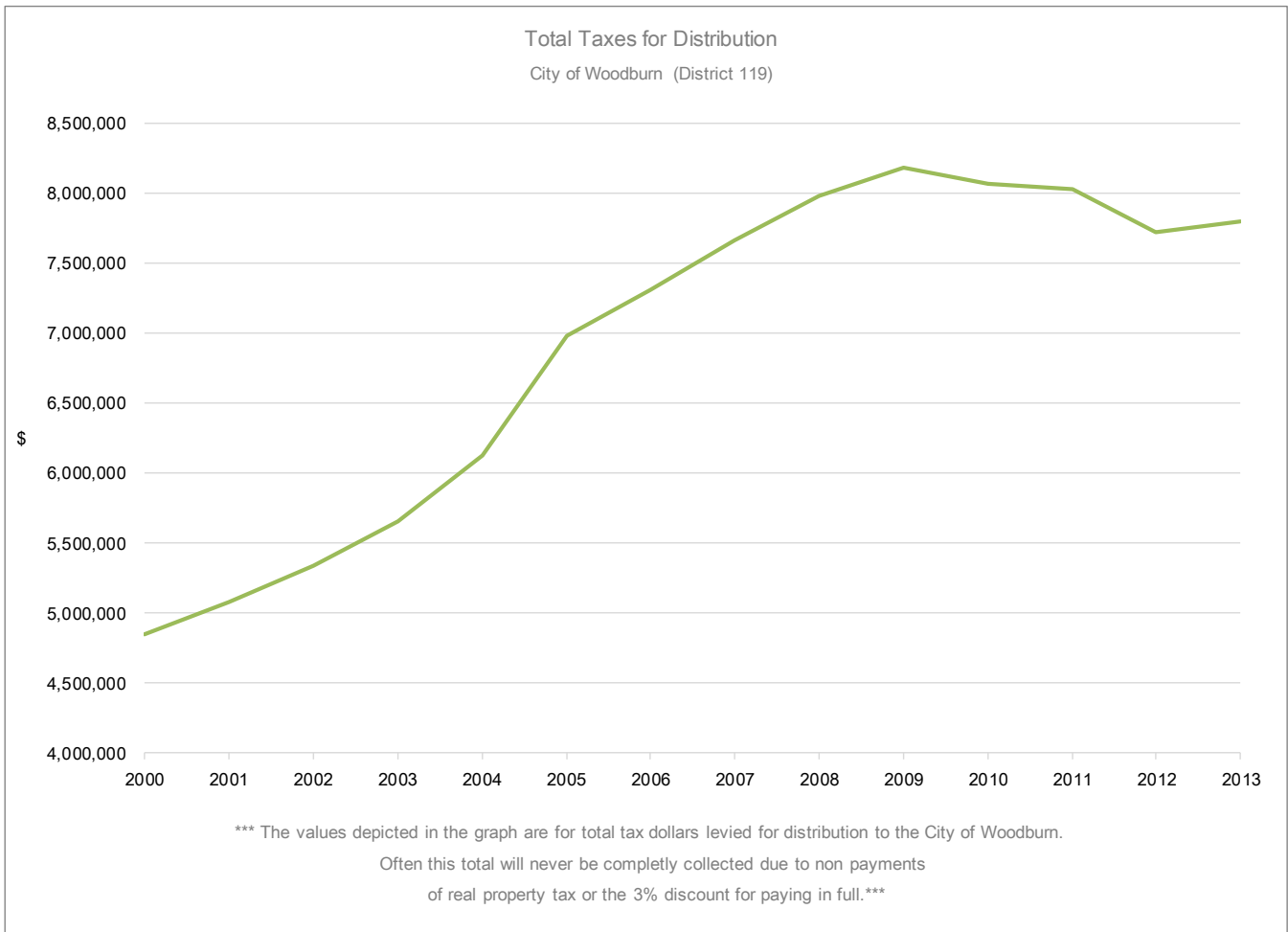
Property Tax Analysis

Fiscal Year	City Permanent Rate	General Fund		Bond	
		Budgeted	Actual Collected	Budgeted	Actual Collected
2001-02	6.0534	4,661,979	4,616,002	163,500	117,933
2002-03	6.0534	4,967,278	5,063,363	170,000	169,751
2003-04	6.0534	5,489,729	5,316,710	166,000	164,025
2004-05	6.0534	5,561,900	5,769,396	147,000	153,402
2005-06	6.0534	6,081,250	6,073,707	651,000	651,900
2006-07	6.0534	6,500,500	6,464,834	651,000	647,195
2007-08	6.0534	6,821,735	6,756,640	665,000	647,897
2008-09	6.0534	7,254,000	7,063,853	665,000	677,356
2009-10	6.0534	7,252,000	7,336,823	490,000	495,805
2010-11	6.0534	7,351,000	7,330,490	515,000	495,377
2011-12	6.0534	7,495,000	7,410,058	530,000	495,840
2012-13	6.0534	7,625,000	7,088,099	650,000	479,455
2013-14*	6.0534	7,000,000	7,000,000	528,000	528,000

Property Tax Budgeted vs. Actual Collected - General Fund



*Projected Actual



Source: Marion County Assessor's Office

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 2013-14.

Taxpayer	2013-14 Assessed Value	2013-14 Assessed Taxes	% of City Assessed Value*
Winco Foods LLC	68,371,102	1,327,625.81	4.55%
Woodburn Premium Outlets LLC	56,980,260	1,113,479.76	3.79%
Food Services Of America Inc	28,893,840	526,315.74	1.92%
Wal-Mart Real Estate Business Tr	14,734,760	287,939.31	0.98%
Hardware Wholesalers Inc	15,164,380	277,511.07	1.01%
Cascade Meadow LLC	11,954,420	233,607.30	0.80%
Portland General Electric Co	12,345,400	224,963.63	0.82%
Crown 2 Development LLC	10,687,770	208,855.06	0.71%
Mid-Valley Plaza LLC	10,144,650	197,734.45	0.67%
Northwest Natural Gas Co	9,813,000	178,748.70	0.65%
Pacific Realty Associates Lp	8,466,030	165,015.60	0.56%
Kwds LLC	8,077,200	157,840.61	0.54%
Stonehedge Properties Inc 90% &	7,441,160	145,411.43	0.50%
Woodburn Investment Assoc Ltd	7,269,800	142,062.80	0.48%
Fleetwood Homes Inc	7,473,730	141,137.76	0.50%
K&R Holdings	7,084,710	129,051.54	0.47%
Capital Development Company	6,870,000	125,140.47	0.46%
Art Mortgage Borrower Propco	6,162,220	119,716.13	0.41%
Specialty Polymers Inc	6,172,606	112,437.10	0.41%
Sabroso Company	6,114,890	111,385.76	0.41%
3099 Pacific LLC	5,527,760	100,690.92	0.37%
Wave Division Holdings LLC	4,902,700	89,305.14	0.33%
Wilbur-Ellis company	4,655,820	85,595.21	0.31%
Copart of Washington Inc	4,392,446	85,573.89	0.29%
Earl A Doman LLC	4,289,380	82,601.90	0.29%

*Total City assessed value for 2013-14 was \$1,503,013,174

Source: Marion County Assessor's Office

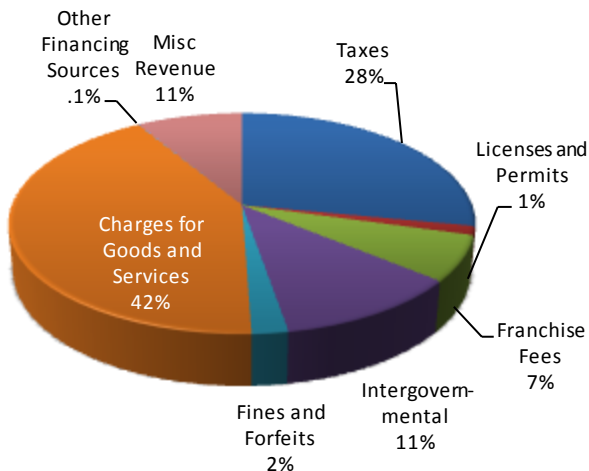
The assessed valuation for FY 2012-13 was \$1,512,202,113, which was a decrease of more than \$9 million, compared to FY 2013-14.

Summary of Revenues and Expenditures – All Funds

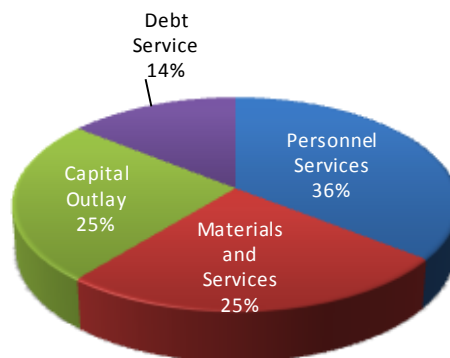
	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Budget
Beginning Balance	20,076,579	37,790,115	40,546,060	35,229,626
Revenues				
Taxes	8,391,644	7,980,657	7,979,000	8,175,000
Licenses and Permits	394,523	621,091	321,501	380,133
Franchise Fees	1,499,300	1,653,761	1,817,340	1,932,953
Intergovernmental	2,573,399	2,954,951	3,080,639	3,305,527
Fines and Forfeits	805,884	587,607	593,400	628,400
Charges for Goods and Services	10,927,396	11,272,549	11,499,436	12,232,636
Other Financing Sources	37,210,258	113,853	20,000	20,000
Miscellaneous Revenue	3,211,708	2,754,334	3,210,881	2,493,767
Total Revenues	65,014,112	27,938,802	28,522,197	29,168,416
Total Beg. Bal. and Revenues	85,090,691	65,728,917	69,068,257	64,398,042
Expenses				
Personnel Services	12,827,809	12,733,405	13,681,816	13,609,389
Materials and Services	8,792,441	6,555,350	8,140,387	9,700,556
Capital Outlay	2,574,273	3,337,119	7,681,086	9,465,457
Debt Service	23,106,053	4,683,126	5,030,643	5,446,940
Total Expenses Before Contingency	47,300,576	27,309,001	34,533,932	38,222,342
Contingency & Reserves	-	-	34,534,325	26,175,700
Total Expenses	47,300,576	27,309,001	69,068,257	64,398,042
Fund Net	37,790,115	38,419,916	-	-
Total Expenses and Fund Net	85,090,691	65,728,917	69,068,257	64,398,042

All Funds - excluding Transfers In and Transfers Out

All Funds - Revenues by Class FY 2014-15



All Funds - Expenses by Class FY 2014-15



Estimated Ending Fund Balances

	Projected Balance July 1, 2014	Increases	Decreases	Projected Balance June 30, 2015	% Change
General Services					
General Fund - 001	3,500,000	11,920,749	(13,101,035)	2,319,714	-33.72%
Transit Fund - 110	170,000	984,250	(1,125,643)	28,607	-83.17%
Street Fund - 140	1,632,369	2,114,876	(2,240,014)	1,507,231	-7.67%
GO Debt Service Fund - 250	32,600	521,900	(527,261)	27,239	-16.44%
Total General Services	5,334,969	15,541,775	(16,993,953)	3,882,791	
Utility Funds					
Water Fund - 470	1,646,000	3,486,776	(3,509,806)	1,622,970	-1.40%
Sewer Fund - 472	4,837,000	7,661,780	(8,270,511)	4,228,269	-12.58%
Total Utility Funds	6,483,000	11,148,556	(11,780,317)	5,851,239	
Capital Construction Funds					
General Cap Const Fund - 358	-	1,037,800	(1,037,800)	-	0.00%
Street & Storm Cap Const Fund - 363	210,500	25,000	(167,000)	68,500	-67.46%
Sewer Cap Const Fund - 465	11,000,000	389,250	(5,371,250)	6,018,000	-45.29%
Water Cap Const Fund - 466	2,387,000	172,221	(1,210,000)	1,349,221	-43.48%
Total Capital Construction Funds	13,597,500	1,624,271	(7,786,050)	7,435,721	
Special Revenue Funds					
Building Inspection Fund - 123	440,459	568,471	(612,915)	396,015	-10.09%
Search & Seizure Fund - 132	1,100	-	-	1,100	0.00%
Housing Rehab Fund - 137	113,583	21,000	(52,702)	81,881	-27.91%
Special Assessment Fund - 360	1,050,000	22,449	-	1,072,449	2.14%
Parks SDC Fund - 364	394,000	92,785	(215,000)	271,785	-31.02%
Street SDC Fund - 376	4,598,000	373,221	(236,268)	4,734,953	2.98%
Storm SDC Fund - 377	467,000	17,000	-	484,000	3.64%
Water SDC Fund - 474	794,000	63,475	(50,000)	807,475	1.70%
Sewer SDC Fund - 475	591,000	111,800	-	702,800	18.92%
Total Special Revenue Funds	8,449,142	1,270,201	(1,166,885)	8,552,458	
Internal Services Funds					
Information Services Fund - 568	70,000	820,088	(845,225)	44,863	-35.91%
Insurance Fund - 581	412,000	542,157	(607,255)	346,902	-15.80%
Equipment Replacement Fund - 591	811,779	94,000	(905,779)	-	-100.00%
Total Internal Services Funds	1,293,779	1,456,245	(2,358,259)	391,765	
Trust Funds					
Library Endowment Fund - 690	26,286	150	-	26,436	0.57%
Museum Endowment Fund - 691	2,950	15	-	2,965	0.51%
Lavelle Black Trust - 695	42,000	325	(10,000)	32,325	-23.04%
Total Trust Funds	71,236	490	(10,000)	61,726	

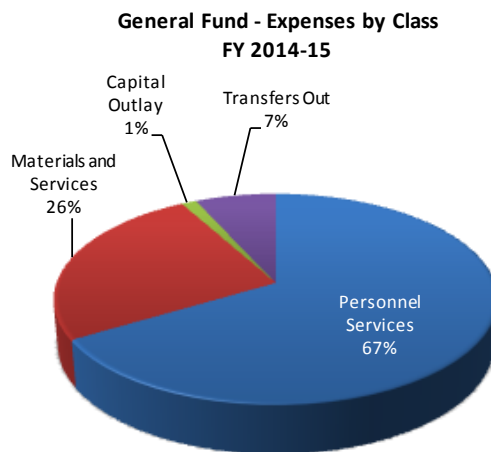
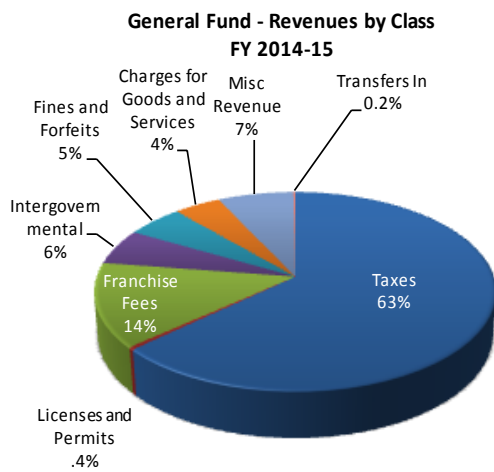


General Services



Summary of Revenues and Expenditures – General Fund 001

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Budget
Beginning Balance	2,681,482	2,976,169	3,181,000	3,500,000
Revenues				
Taxes	7,713,172	7,394,665	7,331,000	7,534,000
Licenses and Permits	55,262	61,181	48,000	48,600
Franchise Fees	1,092,695	1,275,127	1,497,340	1,632,953
Intergovernmental	653,556	820,843	665,189	695,189
Fines and Forfeits	805,316	587,607	593,400	628,400
Charges for Goods and Services	478,270	603,567	526,710	519,469
Miscellaneous Revenue	288,645	197,059	172,550	840,237
Transfers In	56,833	-	220,000	21,901
Total Revenues	11,143,749	10,940,049	11,054,189	11,920,749
Total Beg. Bal. and Revenues	13,825,231	13,916,218	14,235,189	15,420,749
Expenses				
Personnel Services	7,132,456	7,155,087	7,794,705	8,705,736
Materials and Services	3,274,595	3,004,790	3,141,300	3,335,756
Capital Outlay	29,217	-	60,000	163,000
Transfers Out	412,794	287,884	590,774	896,543
Total Expenses Before Contingency	10,849,062	10,447,761	11,586,779	13,101,035
Contingency & Reserves	-	-	2,648,410	2,319,714
Total Expenses	10,849,062	10,447,761	14,235,189	15,420,749
Fund Net	2,976,169	3,468,457	-	-
Total Expenses and Fund Net	13,825,231	13,916,218	14,235,189	15,420,749



General Fund Revenue Sources and Other Discussion

General Fund revenues have stabilized, after the decline in recent years. See the Budget Message on page 10 for further discussion of General Fund revenues and risks. In addition to the property tax decline, most of the General Fund revenue categories are dependent on economic factors that the City cannot control.

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 have stabilized. The Property Tax estimate in the General Fund FY 2014-15 increased \$200,000 over the prior year, to \$7,200,000. This is significant because the FY 2013-14 budget was a \$625,000 decrease compared to FY 2012-13. Collections for FY 2013-14 are tracking well with the budgeted figure of \$7,000,000 and have provided moderate optimism about property tax revenue for the coming year. We have not seen assessed values recover as significantly as some neighboring cities, but did see an increase for FY 2013-14 and hope to see it continue in the coming year. We do not expect property tax revenues to grow at the full 3% allowed by law without further growth in new construction.

Franchise fees for FY 2014-15 increased by \$135,000 due to the increase in sewer Right of Way charge for water and sewer. Sewer rates will increase July 1, 2014 and this increase is generating the increase in revenue for the General Fund. The Right of Way charge for water and sewer 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% and 7%, but these revenues are tied to economic factors so growth has slowed, and in some cases declined.

Licenses & Permits for are expected to increase slightly, 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.

The **Fines & Forfeits** category is budgeted to increase \$35,000 in court fines collected through the Municipal Court. The City implemented red light cameras during FY 2013-14, which are expected to generate this increased revenue. The remaining amounts include police training surcharge, various towing fees and library fines. With the focus being on collecting every ticket issued, the Municipal Court has done an extraordinary job in the past, and this estimate correlates closely with the Police Department's ability to police the City by issuing citations, and the Municipal Court's ability to collect on fines issued.

Charges for Goods and Services within the General Fund contain many of the Parks and Recreation fees, all of the Aquatic Center's charges for admission and memberships, and other charges. The decrease in this category represents the lack of revenue for the After School Club program, which is now being managed by the school district. This program had offsetting expenses in the recreation department also, so the net effect for the City is minimal. In FY 2014-15 the Facilities Maintenance department was moved from Fund 582 to the new General Fund department, Facilities and Parks Maintenance. As a result, all internal rent charges in General Fund departments were consolidated to the Parks and Facilities Department. While many individual department budgets show a decline in Materials & Services, the overall impact on the General Fund is negligible.

General Fund – Revenue Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Number	Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 001 - General Fund							
<u>Revenues</u>							
Department: 000 - Revenue							
2,681,482	2,976,169	3,181,000	3081	Beginning Fund Balance	3,500,000	3,500,000	3,500,000
7,410,058	7,088,099	7,000,000	3111	Property Tax	7,000,000	7,000,000	7,000,000
-	-	-	3112	Property Taxes Delinquent	200,000	200,000	200,000
29,583	30,627	28,000	3113	Pmt in Lieu of Taxes	28,000	28,000	28,000
273,531	275,940	303,000	3133	Hotel/Motel Tax	306,000	306,000	306,000
46,380	49,630	40,000	3211	Business License	40,500	40,500	40,500
5,398	6,759	3,000	3219	Other License	3,000	3,000	3,000
3,484	4,792	5,000	3220	Taxicab Permits	5,100	5,100	5,100
602,060	620,696	600,000	3231	Franchise Fee, PGE	615,000	615,000	615,000
162,595	224,742	160,000	3232	Franchise Fee, NW Natural	163,000	163,000	163,000
61,861	70,150	60,000	3233	Franchise Fee, Qwest	61,200	61,200	61,200
172,133	228,914	150,000	3234	Franchise Fee, Allied Waste	160,000	160,000	160,000
77,231	108,413	60,000	3235	Franchise Fee, Wave BB	80,000	80,000	80,000
11,483	14,354	10,000	3236	Franchise Fee, W Ambulanc	10,500	10,500	10,500
5,238	7,857	5,000	3237	Franchise Fee, Gervais Te	5,300	5,300	5,300
32	-	-	3240	Preferred LD Franchise	-	-	-
61	-	-	3241	Matrix	-	-	-
-	-	155,554	3243.470	General Right of Way - Water	164,574	164,574	164,574
-	-	296,786	3243.472	General Right of Way - Sewer	373,379	373,379	373,379
8,407	-	-	3333	Federal Grants Indirect	-	-	-
-	640	-	3341	State Grants	-	-	-
327,444	320,970	260,000	3362	State Liquor Proration	290,000	290,000	290,000
38,691	33,931	30,000	3363	State Cigarette Tax	30,000	30,000	30,000
167,603	305,646	240,000	3364	State Revenue Sharing	240,000	240,000	240,000
95	90	-	3415	Sale of Documents	-	-	-
4,513	(3,140)	-	3473.109	Recreation Trust	-	-	-
22,000	23,000	-	3625.001	Rent-METCOM (Norcom)	-	-	-
-	-	-	3641	Annual Access Fee	4,500	4,500	4,500
65	-	-	3679	Donations-Other	-	-	-
(84)	161	-	3698	Cash Long and Short	-	-	-
(120)	2	-	3698.001	Deposit Difference	-	-	-
60,086	27,790	25,000	3699	Other Miscellaneous Income	25,000	25,000	25,000
-	-	6,500	3699.720	Urban Renewal	-	-	-
124,459	55,000	69,000	3881	Reimbursements	55,000	55,000	55,000
900	-	-	3881.001	Reimbursement--Training	-	-	-
54,191	-	-	3971.135	Transfer From Revenue Sharing	-	-	-
-	-	200,000	3971.137	Transfer From Housing Rehab	-	-	-
2,642	-	-	3971.357	Transfer From Police Construction	-	-	-
-	-	-	3971.591	Transfer From Equipment Replacement	21,901	21,901	21,901
12,353,504	12,471,230	12,887,840	Department Total: 000 - Revenue		13,381,954	13,381,954	13,381,954
Department: 151 - Finance							
16,725	20,429	15,000	3416	Lien Search Revenue	15,000	15,000	15,000
59,296	62,715	18,050	3611	Interest from Investments	18,050	18,050	18,050
76,021	83,143	33,050	Department Total: 151 - Finance		33,050	33,050	33,050
Department: 181 - Municipal Court							
720,989	501,303	500,000	3531	Court Fines	535,000	535,000	535,000
720,989	501,303	500,000	Department Total: 181 - Municipal Court		535,000	535,000	535,000

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Number	Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 211 - Police							
-	2,400	-	3332	Federal Grants	-	-	-
-	25,179	-	3333	Federal Grants Indirect	-	-	-
9,610	31,120	10,000	3341	State Grants	10,000	10,000	10,000
2,140	13,460	13,000	3421	Police Reimbursements	13,000	13,000	13,000
34,443	122,075	45,000	3421.001	Reimbursements School District	45,000	45,000	45,000
13,939	15,629	23,000	3531.101	Police Training Surcharge	23,000	23,000	23,000
57,000	52,950	50,000	3532	Towing Fee	50,000	50,000	50,000
-	150	400	3533	Alarm Fee	400	400	400
-	200	5,000	3673	Donations-Police	1,000	1,000	1,000
-	2,715	-	3699	Other Miscellaneous Income	-	-	-
1,613	7,776	17,000	3881	Reimbursements	10,000	10,000	10,000
2,700	2,400	1,500	3881.001	Reimbursement--Training	1,500	1,500	1,500
121,446	276,054	164,900	Department Total: 211 - Police		153,900	153,900	153,900
Department: 311 - Library							
70,414	73,895	75,000	3365	Regional Library Services	75,000	75,000	75,000
3,370	3,513	4,000	3366	Ready to Read Grant	4,000	4,000	4,000
2,250	1,967	3,000	3472	Rural Readers' Fees	3,000	3,000	3,000
13,388	17,575	20,000	3536	Library Fines	20,000	20,000	20,000
7,889	524	-	3672	Donations-Library	-	-	-
4,000	7,135	5,000	3672.001	Donations-Library - Music in the Park	5,000	5,000	5,000
2	-	-	3672.101	Gates Library Grant	-	-	-
(85)	-	-	3675	Donations-Museum	-	-	-
2,750	1,270	2,000	3695	Lost Book Revenue	2,000	2,000	2,000
20	-	-	3696	Friends of Library Sales	-	-	-
103,999	105,878	109,000	Department Total: 311 - Library		109,000	109,000	109,000
Department: 421 - Recreation							
28,534	26,591	22,000	3473.101	Youth Sports	25,000	25,000	25,000
22,822	18,791	28,000	3473.102	Adult Sports	24,000	24,000	24,000
24,724	23,427	20,000	3473.103	Youth Program	21,000	21,000	21,000
1,813	2,561	-	3473.104	Administration	-	-	-
125	(173)	-	3473.105	Adult Program	-	-	-
2,141	5,525	10,000	3473.106	Sponsorship Revenue	10,000	10,000	10,000
230	-	-	3473.107	Teen Program Revenue	-	-	-
50,017	49,415	45,000	3473.108	After School Club	-	-	-
15,050	767	4,210	3473.110	Arts & Culture	3,710	3,710	3,710
12,983	8,965	14,000	3473.111	Active Adult	14,000	14,000	14,000
5,171	5,453	-	3474	Event Admission	-	-	-
(50)	100	-	3474.099	Fiesta Events	-	-	-
100	95	-	3671	Donations-Parks	500	500	500
7,500	-	-	3671.105	Land o Frost Grant	-	-	-
20,514	23,549	-	3671.110	PAL - Teen Prog Grant	-	-	-
191,673	165,066	143,210	Department Total: 421 - Recreation		98,210	98,210	98,210

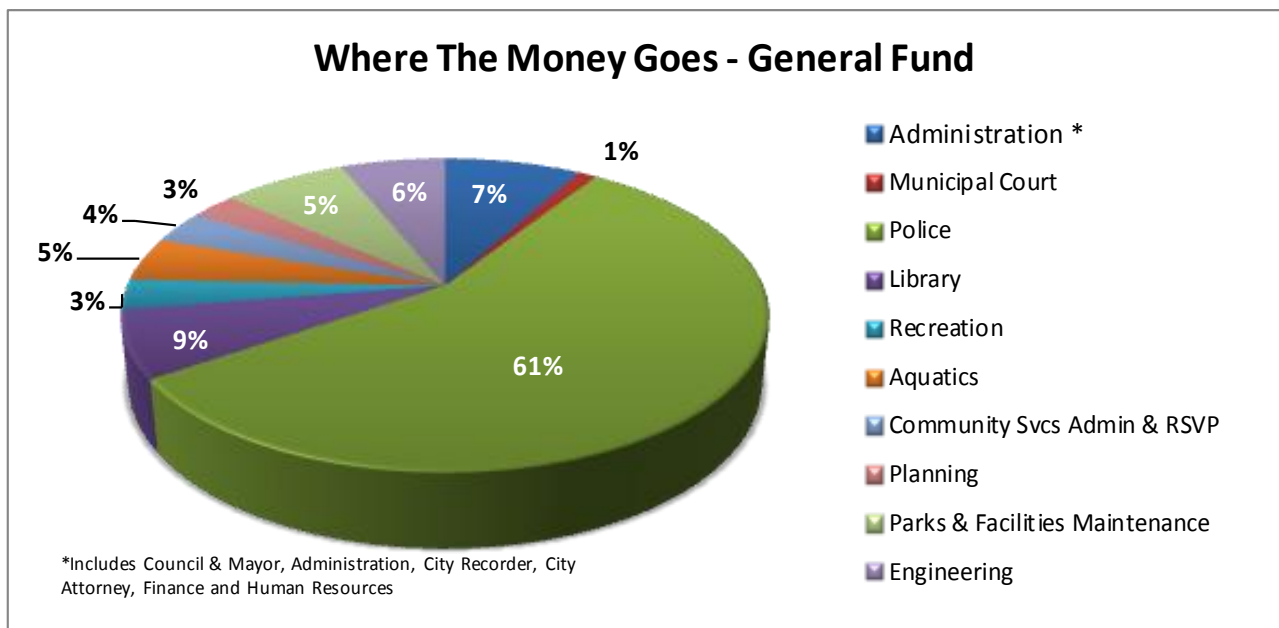
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Number	Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 431 - Aquatics							
10,283	15,176	16,000	3417	Resale of Merchandise	18,000	18,000	18,000
12,893	16,420	17,000	3418	Concession Sales	19,000	19,000	19,000
93,542	102,512	107,000	3471.101	Pool Admissions	108,000	108,000	108,000
19,869	28,653	29,000	3471.102	Pool Memberships	39,000	39,000	39,000
11,533	13,349	15,000	3471.103	Pool Rentals	16,500	16,500	16,500
40,839	45,869	50,000	3471.104	Swimming Lessons	52,000	52,000	52,000
7,875	2,949	9,000	3471.105	Sponsorships	9,000	9,000	9,000
645	6,357	4,000	3471.107	Towels/Misc	7,000	7,000	7,000
(15)	(1,350)	-	3698	Cash Long and Short	-	-	-
197,465	229,934	247,000	Department Total: 431 - Aquatics		268,500	268,500	268,500
Department: 481 - RSVP							
-	-	46,189	3332	Federal Grants	46,189	46,189	46,189
-	-	20,000	3971.138	Transfer From RSVP	-	-	-
-	-	66,189	Department Total: 481 - RSVP		46,189	46,189	46,189
Department: 499 - Community Services Admin							
3,070	7,628	3,500	3625	Facilities Rent	3,500	3,500	3,500
-	-	20,000	3679	Donations-Other	-	-	-
3,070	7,628	23,500	Department Total: 499 - Community Services Admin		3,500	3,500	3,500
Department: 511 - Planning							
16,552	26,111	18,500	3451	T&E Planning Develop Fee	19,000	19,000	19,000
40,513	49,869	42,000	3456	Planning Fees	40,000	40,000	40,000
57,064	75,980	60,500	Department Total: 511 - Planning		59,000	59,000	59,000
Department: 651 - Engineering							
-	-	-	3656	Engineering Internal Project WO Revenue	500,000	500,000	500,000
-	-	-	3656.140	Engineering Support from Street	107,173	107,173	107,173
-	-	-	3656.470	Engineering Support from Water	7,655	7,655	7,655
-	-	-	3656.472	Engineering Support from Sewer	38,276	38,276	38,276
-	-	-	Department Total: 651 - Engineering		653,104	653,104	653,104
Department: 711 - Maintenance							
-	-	-	3491	Rental Income	18,259	18,259	18,259
-	-	-	3651	Internal Rent Revenue	61,083	61,083	61,083
-	-	-	Department Total: 711 - Maintenance		79,342	79,342	79,342
13,825,232	13,916,217	14,235,189	Revenues Total		15,420,749	15,420,749	15,420,749

General Fund Expenditures by Department Summary

	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	FY 2014-15 Budget
001 General Fund				
011 - Council & Mayor	42,028	34,676	40,465	17,025
121 - Administration	165,005	173,554	205,842	203,011
131 - City Recorder	45,172	49,063	58,754	76,888
141 - City Attorney	130,735	127,090	141,785	175,157
151 - Finance	310,966	279,515	448,060	400,900
161 - Human Resources	69,969	39,537	46,339	104,632
181 - Court	204,412	155,800	138,469	129,337
211 - Police	6,143,138	6,172,618	6,580,462	6,731,335
311 - Library	1,040,440	875,921	913,486	826,673
421 - Recreation	392,036	370,775	411,630	375,762
431 - Aquatics	458,572	507,954	493,027	534,658
481 - RSVP	-	-	68,582	73,865
499 - Community Services Admin	395,900	309,284	329,158	336,014
511 - Planning	335,301	347,213	364,566	326,175
631 - Maintenance (Parks)	562,381	456,896	520,121	-
651 - Engineering ^A	-	-	-	747,788
711 - Parks & Facilities Maintenance ^B	-	-	-	885,662
199 - Non-departmental	553,007	547,865	826,033	1,156,153
Contingency & Reserve	-	-	2,648,410	2,319,714
General Fund Expenditures Total	10,849,062	10,447,761	14,235,189	15,420,749

^ANew department in General Fund for FY 2014-15

^BNew department in General Fund, combines prior GF dept 631 Maintenance (Parks) with Facilities Maintenance from fund 582.



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 to reduce expenses.

Primary duties of the Council include:

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

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Council & Mayor			
2,605	2,617	-	Personnel Services	-	-	-
39,423	32,059	40,465	Materials & Services	17,025	17,025	17,025
42,028	34,676	40,465	Council & Mayor Total	17,025	17,025	17,025

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 011 - Council & Mayor							
Program: 1111 - Legislative							
Personnel Services							
2,398	1,425	-	5111	Regular Wages	-	-	-
-	975	-	5112	Part-Time Wages	-	-	-
1	2	1	5211	OR Workers' Benefit	-	-	-
184	184	2	5212	Social Security	-	-	-
22	32	1	5216	Unemployment Insurance	-	-	-
2,605	2,617	4	Total - Personnel Services		-	-	-
Materials & Services							
-	216	500	5315	Computer Supplies	500	500	500
444	541	500	5319	Office Supplies	500	500	500
-	-	-	5329	Other Supplies	1,000	1,000	1,000
-	1,000	-	5382	Flowering Plants (Closed)	-	-	-
-	-	1,000	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
152	323	500	5419	Other Professional Serv	500	500	500
53	55	100	5421	Telephone/Data	100	100	100
-	-	60	5422	Postage	60	60	60
20,960	17,869	25,200	5428	IS Support	12,540	12,540	12,540
321	-	-	5431	Lodging (Use Travel 5439)	-	-	-
307	-	-	5433	Mileage	-	-	-
16,427	11,249	10,776	5448	Internal Rent	-	-	-
144	178	225	5491	Dues & Subscriptions	225	225	225
615	628	1,500	5492	Registrations/Training	1,500	1,500	1,500
-	-	100	5493	Printing/Binding	100	100	100
39,423	32,059	40,461	Total - Materials & Services		17,025	17,025	17,025
42,028	34,676	40,465	Program Total: 1111 - Legislative		17,025	17,025	17,025
42,028	34,676	40,465	Department Total: 011 - Council & Mayor		17,025	17,025	17,025

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

Administration

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

Description of purpose/functions of department:

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

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

Description of department, including number of personnel:

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

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Administration			
123,847	142,028	167,216	Personnel Services	166,031	166,031	166,031
41,158	31,526	38,626	Materials & Services	36,980	36,980	36,980
<hr/> 165,005	<hr/> 173,554	<hr/> 205,842	Administration Total	<hr/> 203,011	<hr/> 203,011	<hr/> 203,011

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 121 - Administration							
Program: 1211 - Executive							
Personnel Services							
90,081	96,339	110,514	5111	Regular Wages	111,034	111,034	111,034
25	29	39	5211	OR Workers' Benefit	46	46	46
5,900	6,562	7,611	5212	Social Security	7,706	7,706	7,706
6,663	16,172	18,540	5213	Med, Den, Life Ins.	19,856	19,856	19,856
19,817	21,046	28,550	5214	Retirement	25,946	25,946	25,946
348	413	346	5215	Long Term Disability Ins	342	342	342
806	1,252	1,437	5216	Unemployment Insurance	1,001	1,001	1,001
206	215	179	5217	Life Insurance	100	100	100
123,847	142,028	167,216	Total - Personnel Services		166,031	166,031	166,031
Materials & Services							
-	-	-	5315	Computer Supplies	500	500	500
2,405	3,122	3,000	5319	Office Supplies	2,500	2,500	2,500
256	2,753	2,000	5419	Other Professional Serv	2,000	2,000	2,000
171	653	200	5421	Telephone/Data	1,100	1,100	1,100
342	546	250	5422	Postage	300	300	300
15,720	8,934	12,600	5428	IS Support	19,800	19,800	19,800
842	-	-	5431	Lodging (Use Travel 5439)	-	-	-
180	-	-	5432	Meals	-	-	-
344	-	-	5433	Mileage	-	-	-
-	-	-	5439	Travel	1,500	1,500	1,500
16,427	11,249	10,776	5448	Internal Rent	-	-	-
-	-	-	5464	Workers' Comp	780	780	780
2,554	2,500	3,800	5491	Dues & Subscriptions	4,000	4,000	4,000
1,919	1,769	6,000	5492	Registrations/Training	4,500	4,500	4,500
41,158	31,526	38,626	Total - Materials & Services		36,980	36,980	36,980
165,005	173,554	205,842	Program Total: 1211 - Executive		203,011	203,011	203,011
165,005	173,554	205,842	Department Total: 121 - Administration		203,011	203,011	203,011

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

City Recorder

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

The City Recorders office is staffed by one full time employee and .2 FTE Administrative Assistant.

Description of FY 2013-14 accomplishments:

- Developed and implemented process for tracking certificates of insurance from vendors
- Reviewed records destruction requests from various departments
- Completed Best Practices Audit with insurance company
- Worked on Review and Revision of Ordinances with City Administrator, City Attorney, and dept. heads

Description of FY 2014-15 proposed focus/goals:

- Continue Ordinance Review Revision project with City Administrator, City Attorney, and dept. heads.
- Provide City Wide Records training by the end of December
- Revise the City’s Records request form by the end of September
- Create and Implement a Records Request policy and procedure by the end of September
- Administer 2014 elections

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			City Recorder			
30,712	33,439	33,582	Personnel Services	60,738	60,738	60,738
14,460	15,624	25,172	Materials & Services	16,150	16,150	16,150
45,172	49,063	58,754	City Recorder Total	76,888	76,888	76,888

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 131 - City Recorder							
Program: 1531 - Records							
Personnel Services							
20,028	22,505	22,029	5111	Regular Wages	43,857	43,857	43,857
8	11	11	5211	OR Workers' Benefit	25	25	25
1,467	1,638	1,658	5212	Social Security	3,357	3,357	3,357
4,649	4,233	3,676	5213	Med, Den, Life Ins.	3,347	3,347	3,347
4,260	4,613	5,781	5214	Retirement	9,477	9,477	9,477
79	96	92	5215	Long Term Disability Ins	183	183	183
176	292	287	5216	Unemployment Insurance	396	396	396
47	50	48	5217	Life Insurance	96	96	96
30,712	33,439	33,582	Total - Personnel Services		60,738	60,738	60,738
Materials & Services							
799	2,463	3,000	5319	Office Supplies	3,000	3,000	3,000
184	-	-	5419	Other Professional Serv	3,000	3,000	3,000
97	100	150	5421	Telephone/Data	150	150	150
55	7	150	5422	Postage	150	150	150
4,144	6,701	9,450	5428	IS Support	3,300	3,300	3,300
-	691	500	5431	Lodging (Use Travel 5439)	-	-	-
-	-	-	5432	Meals	150	150	150
89	-	300	5433	Mileage	300	300	300
-	-	-	5439	Travel	750	750	750
5,749	3,937	3,772	5448	Internal Rent	-	-	-
-	-	-	5464	Workers' Comp	200	200	200
-	-	1,750	5471	Equipment Repair & Maint	1,750	1,750	1,750
625	1,449	3,100	5492	Registrations/Training	3,100	3,100	3,100
2,718	276	3,000	5499	Other Services (Acct Closed)	-	-	-
14,460	15,624	25,172	Total - Materials & Services		16,150	16,150	16,150
45,172	49,063	58,754	Program Total: 1531 - Records		76,888	76,888	76,888
45,172	49,063	58,754	Department Total: 131 - City Recorder		76,888	76,888	76,888

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

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 2013-14 accomplishments:

- Negotiated a new franchise with WAVE Broadband
- Negotiated a new franchise with Portland General Electric
- Negotiated a new telecommunications franchise with Data Vision
- Argued and received a decision from the Court of Appeals in the Urban Growth Boundary expansion case

Description of FY 2014-15 proposed focus/goals:

- Petition for review in the Oregon Supreme Court in the Urban Growth Boundary expansion case
- Negotiate a new collective bargaining agreement with the Woodburn Police Association
- Negotiate a new utility franchise with Northwest Natural
- Try a Woodburn Police Association grievance arbitration before an arbitrator
- Continue ordinance review/revision project
- Continue to provide timely legal advice to the City Council, City Administrator, and departments to enable them to achieve their goals and objectives

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			City Attorney			
93,932	95,001	101,792	Personnel Services	141,936	141,936	141,936
36,804	32,089	39,993	Materials & Services	33,221	33,221	33,221
<u>130,736</u>	<u>127,090</u>	<u>141,785</u>	City Attorney Total	<u>175,157</u>	<u>175,157</u>	<u>175,157</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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 141 - City Attorney							
Program: 1411 - Legal							
Personnel Services							
66,514	62,332	64,552	5111	Regular Wages	92,884	92,884	92,884
24	23	26	5211	OR Workers' Benefit	38	38	38
4,809	4,541	4,756	5212	Social Security	6,779	6,779	6,779
6,190	12,858	13,072	5213	Med, Den, Life Ins.	16,125	16,125	16,125
15,399	14,037	18,141	5214	Retirement	24,692	24,692	24,692
257	263	267	5215	Long Term Disability Ins	381	381	381
592	810	839	5216	Unemployment Insurance	837	837	837
147	137	139	5217	Life Insurance	200	200	200
93,932	95,001	101,792	Total - Personnel Services		141,936	141,936	141,936
Materials & Services							
7,468	7,668	8,000	5314	Books	8,000	8,000	8,000
390	741	700	5319	Office Supplies	1,000	1,000	1,000
2,033	-	3,000	5412	Legal	2,000	2,000	2,000
735	-	-	5419	Other Professional Serv	-	-	-
1,292	1,199	1,700	5421	Telephone/Data	1,700	1,700	1,700
41	225	200	5422	Postage	200	200	200
7,860	6,701	9,450	5428	IS Support	9,900	9,900	9,900
361	97	-	5433	Mileage	-	-	-
857	-	-	5439	Travel	2,100	2,100	2,100
11,499	7,874	7,543	5448	Internal Rent	-	-	-
-	-	-	5464	Workers' Comp	321	321	321
-	-	200	5471	Equipment Repair & Maint	200	200	200
1,929	2,029	2,500	5491	Dues & Subscriptions	2,500	2,500	2,500
2,200	5,429	6,500	5492	Registrations/Training	5,100	5,100	5,100
140	127	200	5495	Court Costs	200	200	200
36,804	32,089	39,993	Total - Materials & Services		33,221	33,221	33,221
130,735	127,090	141,785	Program Total: 1411 - Legal		175,157	175,157	175,157
130,735	127,090	141,785	Department Total: 141 - City Attorney		175,157	175,157	175,157

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

Finance

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

Description of purpose/functions of department:

The Finance Department provides coordination and direction of the accounting and financial management services of the City. This includes, but is not limited to, directing, monitoring and controlling an effective financial accounting system, controlling the assets and financial operations of the City and providing a framework for financial planning and analysis to support the operation and management of all City departments. The Finance Department processes and maintains the City’s general ledger, utility billing, accounts receivable, accounts payable, fixed assets and payroll systems.

Description of department, including number of personnel:

The department consists of nine full time staff members, including one director and one manager, who are responsible for carrying the duties listed above.

Description of FY 2013-14 accomplishments:

- Received GFOA Distinguished Budget Award for FY 2013-14 document
- Re-engineered the project accounting module to better account for long term projects
- Created quarterly budget-to-actual report to increase transparency and accountability
- Implemented Accounts Receivable module within accounting software to centralize the function
- Implemented online bill-pay for utility billing
- Completed the majority of a master procedure manual to provide equitable and consistent policies, procedures and practices applicable to all members of the department
- Implemented time and attendance system.

Description of FY 2014-15 proposed focus/goals:

- Continued staff training for improvements to systems, customer service, and internal controls
- Begin General Ledger cleanup process that will include removing unused Programs and departments to establish efficiencies in almost every facet of the department
- Continue implementation of time and attendance system to include Police Department
- Streamline transactional volume by using import functionality in accounting software
- Inclusion of various balance sheet accounts into monthly or quarterly reconciliation process

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Finance			
114,016	96,076	317,490	Personnel Services	252,310	252,310	252,310
196,950	183,439	130,570	Materials & Services	148,590	148,590	148,590
310,966	279,515	448,060	Finance Total	400,900	400,900	400,900

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 151 - Finance							
Program: 1511 - Finance							
Personnel Services							
83,968	66,727	99,493	5111	Regular Wages	170,215	170,215	170,215
-	465	-	5112	Part-Time Wages	-	-	-
8	-	-	5121	Overtime	-	-	-
33	31	43	5211	OR Workers' Benefit	94	94	94
6,063	5,151	7,611	5212	Social Security	13,027	13,027	13,027
9,126	10,624	13,322	5213	Med, Den, Life Ins.	29,046	29,046	29,046
13,628	11,778	195,101	5214	Retirement	37,331	37,331	37,331
286	285	410	5215	Long Term Disability Ins	695	695	695
734	866	1,294	5216	Unemployment Insurance	1,536	1,536	1,536
169	150	216	5217	Life Insurance	366	366	366
114,016	96,076	317,490	Total - Personnel Services		252,310	252,310	252,310
Materials & Services							
261	449	700	5315	Computer Supplies	1,200	1,200	1,200
7,094	6,754	8,500	5319	Office Supplies	12,000	12,000	12,000
33,600	34,800	20,000	5414	Accounting/Auditing	20,000	20,000	20,000
12,264	6,891	6,500	5419	Other Professional Serv	8,000	8,000	8,000
671	169	500	5421	Telephone/Data	650	650	650
538	390	800	5422	Postage	2,950	2,950	2,950
611	4,494	5,000	5427	Training (Use 5492)	-	-	-
44,540	37,971	28,350	5428	IS Support	42,900	42,900	42,900
6,350	8,430	7,000	5429	Other Communication Serv	12,000	12,000	12,000
1,224	4,248	4,500	5439	Travel	5,000	5,000	5,000
-	-	-	5446	Software Licenses	7,000	7,000	7,000
41,068	28,123	26,940	5448	Internal Rent	-	-	-
-	438	400	5462	Employee Blanket Bond	1,000	1,000	1,000
-	-	-	5464	Workers' Comp	1,890	1,890	1,890
556	700	1,200	5491	Dues & Subscriptions	1,500	1,500	1,500
590	-	-	5492	Registrations/Training	12,000	12,000	12,000
1,295	1,520	2,500	5493	Printing/Binding	2,500	2,500	2,500
46,289	48,062	17,680	5500	Banking Fees & Charges	18,000	18,000	18,000
196,950	183,439	130,570	Total - Materials & Services		148,590	148,590	148,590
310,966	279,515	448,060	Program Total: 1511 - Finance		400,900	400,900	400,900
310,966	279,515	448,060	Department Total: 151 - Finance		400,900	400,900	400,900

The FY2013-14 budget for Retirement included a one-time funding payment of \$160,000 to fund the pre-PERS legacy pension program. One FTE was transferred from the Public Works Services fund to Finance, resulting in the increase in Wages and Personnel Services in the Finance Department.

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

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 Resource Director and one Assistant Human Resource Director.

Description of FY 2013-14 accomplishments:

- Renegotiated AFSCME 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 2014-15 proposed focus/goals:

- Finalize Employee Policy Manual
- Negotiate WPA successor labor agreement
- Reconstitute employee tuition reimbursement program
- Recruit City Finance Director
- Start-up employee wellness program

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Human Resources			
11,878	12,007	12,585	Personnel Services	70,400	70,400	70,400
58,091	27,530	33,754	Materials & Services	34,232	34,232	34,232
69,969	39,537	46,339	Human Resources Total	104,632	104,632	104,632

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 161 - Human Resources							
Program: 1611 - Risk Management							
Personnel Services							
8,335	8,100	8,446	5111	Regular Wages	48,287	48,287	48,287
3	3	3	5211	OR Workers' Benefit	21	21	21
629	622	647	5212	Social Security	3,696	3,696	3,696
1,436	1,553	1,233	5213	Med, Den, Life Ins.	7,218	7,218	7,218
1,351	1,571	2,093	5214	Retirement	10,434	10,434	10,434
31	35	35	5215	Long Term Disability Ins	202	202	202
75	105	110	5216	Unemployment Insurance	436	436	436
18	18	18	5217	Life Insurance	106	106	106
11,878	12,007	12,585	Total - Personnel Services		70,400	70,400	70,400
Materials & Services							
-	2,000	3,000	5315	Computer Supplies	600	600	600
19,740	3,841	4,000	5319	Office Supplies	2,500	2,500	2,500
-	-	-	5326	Safety/Medical	1,000	1,000	1,000
1,629	-	-	5413	Management (Closed)	-	-	-
-	-	-	5417	HR/Other Employee Expenses	1,500	1,500	1,500
13,072	4,994	5,000	5419	Other Professional Serv	7,000	7,000	7,000
661	728	800	5421	Telephone/Data	800	800	800
20	-	200	5424	Advertising	500	500	500
9,350	4,467	9,450	5428	IS Support	6,600	6,600	6,600
127	-	-	5431	Lodging (Use Travel 5439)	-	-	-
343	-	-	5432	Meals	-	-	-
76	-	-	5433	Mileage	500	500	500
-	-	-	5439	Travel	700	700	700
10,678	7,312	7,004	5448	Internal Rent	-	-	-
-	-	-	5464	Workers' Comp	532	532	532
451	1,000	1,000	5491	Dues & Subscriptions	1,000	1,000	1,000
929	2,232	2,200	5492	Registrations/Training	11,000	11,000	11,000
3	-	-	5493	Printing/Binding	-	-	-
1,012	955	1,100	5499	Other Services (Acct Closed)	-	-	-
58,092	27,530	33,754	Total - Materials & Services		34,232	34,232	34,232
69,969	39,537	46,339	Program Total: 1611 - Risk Management		104,632	104,632	104,632
69,969	39,537	46,339	Department Total: 161 - Human Resources		104,632	104,632	104,632

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

Municipal Court

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

Description of purpose/functions of department:

The City’s Municipal Court provides for the adjudication of minor traffic violations, is responsible for processing all citations and violations issued by the Woodburn Police Department and is responsible for processing code violations issued by the City’s Code Enforcement Department.

Description of department, including number of personnel:

The Municipal Court is staffed by one full time court clerk, a part-time Judge, various part time Bailiffs, and is overseen by the Accounting Manager.

Description of FY 2013-14 accomplishments:

- Project completion of a new red-light traffic camera in City
- Adoption of a diversion program to increase revenue and efficiencies with eligible cases
- Completed the majority of a master procedure manual to provide equitable and consistent policies, procedures and practices applicable to all members of the department
- Created a business partnership with a new collection agency which has brought an increase in collected accounts

Description of FY 2014-15 proposed focus/goals:

- Introduce online bill-pay functionality for defendants to make payments
- Purging of stale court records to free up valuable time and space
- Sustained focus on cross training Finance staff members on Municipal Court process
- Focus on collections and stale accounts
- Policy and procedure revisions to streamline processes and reduce paper use

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Municipal Court			
168,556	126,383	104,603	Personnel Services	94,337	94,337	94,337
35,856	29,417	33,866	Materials & Services	35,000	35,000	35,000
204,412	155,800	138,469	Municipal Court Total	129,337	129,337	129,337

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 181 - Municipal Court							
Program: 1811 - Judicial							
Personnel Services							
86,845	66,437	51,951	5111	Regular Wages	48,333	48,333	48,333
22,847	14,277	16,368	5112	Part-Time Wages	14,902	14,902	14,902
66	48	41	5211	OR Workers' Benefit	45	45	45
7,791	5,885	5,227	5212	Social Security	4,842	4,842	4,842
35,388	26,397	17,343	5213	Med, Den, Life Ins.	15,769	15,769	15,769
14,156	11,867	12,444	5214	Retirement	9,575	9,575	9,575
304	278	223	5215	Long Term Disability Ins	195	195	195
978	1,049	889	5216	Unemployment Insurance	572	572	572
179	145	117	5217	Life Insurance	104	104	104
168,556	126,383	104,603	Total - Personnel Services		94,337	94,337	94,337
Materials & Services							
3,383	1,994	4,500	5319	Office Supplies	-	-	-
368	-	2,500	5419	Other Professional Serv	35,000	35,000	35,000
105	109	150	5421	Telephone/Data	-	-	-
2,243	1,255	1,800	5422	Postage	-	-	-
10,480	8,934	6,300	5428	IS Support	-	-	-
4,386	5,551	5,000	5429	Other Communication Serv	-	-	-
407	-	-	5439	Travel	-	-	-
3,834	3,684	5,000	5446	Software Licenses	-	-	-
9,856	6,479	6,466	5448	Internal Rent	-	-	-
415	95	150	5491	Dues & Subscriptions	-	-	-
379	1,317	2,000	5492	Registrations/Training	-	-	-
35,856	29,417	33,866	Total - Materials & Services		35,000	35,000	35,000
204,412	155,800	138,469	Program Total: 1811 - Judicial		129,337	129,337	129,337
204,412	155,800	138,469	Department Total: 181 - Municipal Court		129,337	129,337	129,337

The \$35,000 in Other Professional Fees represents the annual costs associated with the new red light camera citation processing.

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

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:

33 Sworn Police Officers and 8 Civilian Support Staff

Description of FY 2013-14 accomplishments:

Administration

- During FY 2013-14 the Department will complete a transition to a digital radio communication system. The advantages of a digital radio system over our legacy analog system include: consistently clear communication, reduction of “dead spots” (areas that in the past have had poor radio reception), increased officer safety and confidence in digital system coverage. In addition the digital system will provide for future improvements such as customization, and finally future communication system improvements will be much easier and economical due to the forethought and planning during the foundation of this system.
- During FY 2013-14 we began the implementation of our strategic planning model by conducting feedback meetings with each functional unit within the Department, and utilizing these updates to seek the efficient use of resources following the Information Based Policing (IBP) model. One example of feedback that has led to change is the implementation of a two hour over lap of Patrol supervision in order to address and complete necessary projects while maintaining oversight of operations. In addition consistent communication with supervisory staff at biweekly meetings has led to more consistent direction following the department vision as well as increasing the level of accountability throughout the organization. Additionally supervisory staff participated in a workshop designed to develop plans and principles to address contemporary issues and practices and to improve the overall response to community issues. The workshop began the development of expectations related to the core competencies of Leadership at all levels and continuous improvement for all Department members.
- Participated in the completion of a communication center consolidation project when NORCOM became METCOM. We also began to participate with other METCOM users in appropriate oversight in areas such as policy development and quality assurance.
- Developed and managed emergency response plans for I-5 Interchange construction through participation in meetings with P/W, ODOT, and first responders. Worked with other first responders on operational plans for emergencies and sought to evaluate and modify plans as necessary for public safety.

Support Division

- Criminal Investigation Unit (CIU) responded to a homicide investigation on James Street involving significant challenges such as indigenous language/communication differences, number of subjects involved, available resources based on the time of year (vacations, capability of outside investigators to dedicate to HART commitment), and prosecutorial issues. Ultimately this investigation concluded with the filing of appropriate charges and resolution for the victim's family and friends. Other noteworthy incidents included an Active Shooter incident at a trailer park outside of Silverton that was responded to by both WPD Patrol and Investigators, and the investigation into an officer involved/shot incident in Marion County. CIU resolved many other significant crimes during the year including three armed robbery investigations that led to arrests at the end of the calendar year.
- Use of Information Based Policing (IBP) as well as maximizing WPD resources ultimately led to the successful closure of a known problem house on Audrey Way. By sharing timely information, responding rapidly when appropriate, documenting accurately and relying on the capabilities of Department staff, this location will soon be returned to a residence that does not cause "livability" concerns to the neighborhood. This has proven to be an effective method of dealing with those premises that require unconventional solutions to multi-layer community concerns.
- Computer Forensic Detective: The Department was selected to receive federal assistance in training a computer Forensic investigator, and CIU provided a detective to attend and complete the necessary training in both, Glynco, Georgia and Hoover, Alabama over a combined two and a half month period of time. Though a significant sacrifice to CIU during that time, the WPD now has the ability to conduct modern computer based investigations into those crimes which are continuing to expand every year.

Patrol Division

- The K-9 Unit lost one of their own in the death of K-9 Officer "Max" who was the partner of Officer Zach Williams. Officer Williams is now training a new partner, K-9 Officer "Bart", who is a Belgian Malinois that was acquired through donations provided by our community. During FY 2013-14 Officer Williams completed the Instructor Certification Course in the Tac-Dogs system, and he is working to become an Oregon Police Canine Association Trainer as well. Attaining these goals in the advanced level of K-9 handling increases the capabilities of our K-9 Teams and increases the resources and partnerships that are so important in this field.
- Expanded Local Partnerships: This year Tactical Services Unit (TSU) added officers to the Team from both Gervais and Silverton PD. To date the Woodburn Tactical Services Unit has officers from Woodburn, Hubbard, Mt. Angel Silverton and Gervais assigned. Members of TSU and Patrol also conducted training to Marion County Law Enforcement agencies in contemporary skills needed to respond to Active Threat incidents. Most recently the WPD and the WFD co-hosted Response to Active Shootings in a overall emergency responder format.
- Supervisory Training: This year all Sergeants will have completed Basic Supervisor training by the end of summer 2014. Each Sergeant will have completed the mandatory 80 hour Department of Public Safety Standards and Training Basic Supervisor Course. Several Sergeants have completed advanced supervisor/middle management courses offered locally.

- District Community Meetings/Community Outreach. Continuing to build relationships within the assigned districts of Woodburn. Discussions and initial planning to effectively utilize WPD resources to increase awareness and participation in the community.
- Crisis Response and Communication have continued to be a issue that WPD officers respond to. By providing training in Crisis Intervention, Trauma Team training, and advanced communication skill training, incidents that in the past required a large response by officers are now much more carefully evaluated. By understanding the dynamics of a person in crisis, WPD officers can develop an appropriate response with a positive outcome in many cases.

Description of FY 2014-15 proposed focus/goals:

- Implement Department Strategic Plan
 - Review plan with City Council
 - Develop expectations from all supervisor levels and operational levels
 - Communicate expectations to all staff
 - Develop action items
 - Core Competency Focus:
 - Leadership at all levels
 - Continuous improvement
- Identify service gaps in Patrol/Support services provided at the neighborhood level
 - Identify resources and opportunities to provide enhanced services
 - Seek opportunities for partnerships
 - Develop a plan to respond to identified gaps
- Maximize available police resources
 - Develop online/phone/mail-in self reporting modalities
 - Evaluate possible organizational changes to respond to community needs for enhanced patrol/support operations
 - Develop plans to implement organizational changes
 - Make recommendations as necessary to improve operations
- IBP (Information Based Policing)
 - Continue to Integrate IBP into daily patrol/CIU operations
 - Implement “E-Briefing” project for Patrol
 - Adjust program as necessary
- Increase Citizen Involvement in Policing Districts
 - Publicize and promote an “Annual Meeting” in each district to bolster support
 - Work with Neighborhood/Community to Support District Meetings
 - Conduct ongoing training and dialogue
 - Identify and support peer leadership

- Employee Development Program
 - Work with HR Department on Evaluation improvements
 - Staff Development
 - 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

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

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

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

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

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Police			
4,592,665	4,847,629	5,125,155	Personnel Services	5,275,956	5,275,956	5,275,956
1,531,704	1,324,989	1,420,307	Materials & Services	1,363,379	1,373,379	1,373,379
18,769	-	35,000	Capital Outlay	82,000	82,000	82,000
6,143,138	6,172,618	6,580,462	Police Total	6,721,335	6,731,335	6,731,335

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 211 - Police							
Program: 2111 - Patrol							
Personnel Services							
52,786	1,230,512	2,948,358	5111	Regular Wages	3,170,019	3,170,019	3,170,019
408,669	223,539	-	5111.000	Reg Sal Admin (Closed)	-	-	-
2,025,982	1,266,752	-	5111.110	Reg Sal Field Services (Closed)	-	-	-
253,051	143,208	-	5111.120	Reg Sal Support (Closed)	-	-	-
4,915	-	27,312	5112	Part-Time Wages	4,651	4,651	4,651
237,280	236,646	226,241	5121	Overtime	224,640	224,640	224,640
1,029	1,123	1,239	5211	OR Workers' Benefit	1,547	1,547	1,547
225,464	232,820	240,529	5212	Social Security	251,939	251,939	251,939
657,653	741,534	747,792	5213	Med, Den, Life Ins.	823,630	823,630	823,630
676,113	713,008	873,841	5214	Retirement	750,321	750,321	750,321
9,877	11,734	11,893	5215	Long Term Disability Ins	11,994	11,994	11,994
26,906	40,305	41,417	5216	Unemployment Insurance	30,616	30,616	30,616
6,245	6,448	6,533	5217	Life Insurance	6,599	6,599	6,599
4,585,970	4,847,629	5,125,155	Total - Personnel Services		5,275,956	5,275,956	5,275,956
Materials & Services							
540	-	-	5311	Forms	-	-	-
1,761	1,125	1,000	5313	Paper (Use 5319 Office Supplies)	-	-	-
1,267	386	500	5314	Books	-	-	-
8,000	711	5,000	5315	Computer Supplies	5,000	5,000	5,000
6,902	4,803	6,575	5319	Office Supplies	7,575	7,575	7,575
86,548	91,167	90,000	5323	Fuel	90,000	90,000	90,000
31,905	12,935	25,000	5324	Clothing	25,000	25,000	25,000
-	-	-	5326	Safety/Medical	4,000	4,000	4,000
13,483	5,307	11,650	5329	Other Supplies	19,950	19,950	19,950
10,711	5,080	10,000	5337	Tires/Parts	8,000	8,000	8,000
20,872	22,767	21,500	5351	Ammunition	21,500	21,500	21,500
3,748	1,555	2,400	5352	Protective Clothing	2,400	2,400	2,400
1,293	810	1,000	5353	Photographic Supplies	-	-	-
4,588	3,612	5,300	5359	Other Police Supplies	-	-	-
2,020	2,203	2,000	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
-	-	-	5400	Code Abatement	10,000	20,000	20,000
-	2,401	-	5412	Legal	-	-	-
11,653	30,031	22,000	5415	Computer	22,000	22,000	22,000
3,750	2,025	4,000	5416	Medical (Use 5326 Safety/Medical)	-	-	-
5,948	1,623	4,000	5417	HR/Other Employee Expenses	4,000	4,000	4,000
11,253	2,085	4,500	5419	Other Professional Serv	9,500	9,500	9,500
-	-	7,500	5420	Investigation Expenses	7,500	7,500	7,500
30,272	25,418	25,000	5421	Telephone/Data	25,000	25,000	25,000
6,889	3,169	8,000	5422	Postage	8,000	8,000	8,000
357	-	1,000	5424	Advertising	1,000	1,000	1,000
12,768	10,106	13,000	5426	Contract Networks	13,000	13,000	13,000
222,857	201,112	204,150	5428	IS Support	213,568	213,568	213,568
401,096	332,897	352,812	5429	Other Communication Serv	363,397	363,397	363,397
3,575	4,475	6,000	5431	Lodging (Use Travel 5439)	-	-	-
1,881	1,798	3,500	5432	Meals	3,500	3,500	3,500
496	130	500	5433	Mileage	500	500	500
1,539	2,575	4,000	5434	Airfare (Use Travel 5439)	-	-	-
996	228	2,000	5439	Travel	13,000	13,000	13,000
3,239	2,170	2,500	5443	Office Equipment	2,500	2,500	2,500

FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Budget		Account Description	Proposed	Approved	Adopted
135,900	118,845	129,600	5444	Vehicles	129,600	129,600	129,600
189,609	154,279	164,720	5448	Internal Rent	-	-	-
-	-	-	5451	Natural Gas	2,633	2,633	2,633
626	765	900	5452	Water/Sewer	900	900	900
-	-	-	5453	Electricity	48,124	48,124	48,124
-	-	-	5454	Solid Waste Disposal	1,544	1,544	1,544
-	10,932	-	5461	Auto Insurance	-	-	-
-	17,960	-	5463	Bldg/Personal Prop	-	-	-
125,569	98,052	98,052	5464	Workers' Comp	118,316	118,316	118,316
82,289	64,256	93,148	5465	General Liability Insur	74,359	74,359	74,359
6,386	6,922	10,500	5471	Equipment Repair & Maint	10,500	10,500	10,500
-	-	-	5472	Buildings Repairs & Maint	24,013	24,013	24,013
43,883	46,390	42,000	5475	Vehicle Repair & Maint	47,000	47,000	47,000
3,000	4,392	7,000	5491	Dues & Subscriptions	7,500	7,500	7,500
18,953	15,181	14,000	5492	Registrations/Training	15,000	15,000	15,000
4,328	2,573	4,000	5493	Printing/Binding	4,000	4,000	4,000
3,059	-	-	5494	Janitorial	-	-	-
5,916	9,741	10,000	5499	Other Services (Acct Closed)	-	-	-
1,531,724	1,324,990	1,420,307	Total - Materials & Services		1,363,379	1,373,379	1,373,379
			Capital Outlay				
-	-	-	5642	Passenger Vehicles	82,000	82,000	82,000
18,769	-	35,000	5649	Other Equipment	-	-	-
18,769	-	35,000	Total - Capital Outlay		82,000	82,000	82,000
6,136,463	6,172,618	6,580,462	Program Total: 2111 - Patrol		6,721,335	6,731,335	6,731,335
			Program: 2199 - Police Administration				
			Personnel Services				
4,546	-	-	5111	Regular Wages	-	-	-
1	-	-	5211	OR Workers' Benefit	-	-	-
350	-	-	5212	Social Security	-	-	-
530	-	-	5213	Med, Den, Life Ins.	-	-	-
1,202	-	-	5214	Retirement	-	-	-
17	-	-	5215	Long Term Disability Ins	-	-	-
40	-	-	5216	Unemployment Insurance	-	-	-
10	-	-	5217	Life Insurance	-	-	-
6,695	-	-	Total - Personnel Services		-	-	-
			Materials & Services				
(20)	-	-	5491	Dues & Subscriptions	-	-	-
(20)	-	-	Total - Materials & Services		-	-	-
6,675	-	-	Program Total: 2199 - Police Administration		-	-	-
6,143,138	6,172,618	6,580,462	Department Total: 211 - Police		6,721,335	6,731,335	6,731,335

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

The **Capital Outlay** of \$82,000 represents the purchase of two K-9 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 109,000 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 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 2013-14 accomplishments:

In the last fiscal year, the Library delivered materials, programs and services to more than 150,100 people and circulated approximately 152,000 items from its collections. Almost 5,900 people attended a Library program, more than 30,000 people used a Library Internet computer, and more than 31,000 people asked a question at the reference desk. Several of these measurements declined compared to the prior year due to the reduction in open hours in the prior fiscal year.

Description of FY 2014-15 proposed focus/goals:

- Expand use of the library by increasing weekly open hours in FY 2014-15 from 45 over six days to 51 over seven days.
- Increase circulation of library materials by 5% in FY 2014-15 through the targeted selection of low-cost/high-demand popular materials as informed by baseline circulation statistics from the new book collections
- As a platform for enhanced readers’ advisory services, lobby CCRLS to purchase the NoveList database for the use of all member libraries by FY 2014-15 year end
- Increase circulation of the library’s e-book collection in the fiscal year by offering quarterly trainings on Library2Go and e-book readers, and through promotion of the Kindle Lending Program.

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Library			
651,736	534,299	557,426	Personnel Services	552,288	552,288	552,288
388,704	341,622	356,060	Materials & Services	274,385	274,385	274,385
1,040,440	875,921	913,486	Library Total	826,673	826,673	826,673

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 311 - Library						
Program: 3111 - Childrens Services						
Materials & Services						
3,726	2,401	3,000	5342.001 Juvenile Fiction	-	-	-
5,024	2,647	3,800	5342.002 Juvenile Easy	-	-	-
2,700	3,114	2,700	5342.003 Juvenile Non Fiction	-	-	-
4,000	4,525	4,000	5342.005 Library Materials - Young Adult	-	-	-
2,241	2,209	2,500	5343 Foreign Language Material	-	-	-
478	324	675	5345.001 Audiovisual Materials - Child	-	-	-
568	-	950	5345.002 Audiovisual Materials - Teen	-	-	-
4,505	3,918	4,516	5347 Program Supplies	-	-	-
2,055	2,150	2,150	5348 Periodicals	-	-	-
25,297	21,287	24,291	Total - Materials & Services	-	-	-
25,297	21,287	24,291	Program Total: 3111 - Childrens Services	-	-	-
Program: 3121 - Adult Services						
Materials & Services						
17,092	13,019	15,095	5341.001 Fiction	-	-	-
10,724	9,897	7,790	5341.002 Non Fiction	-	-	-
5,596	3,940	5,100	5343 Foreign Language Material	-	-	-
4,990	7,456	6,000	5344 Large Print Materials	-	-	-
3,292	2,960	5,300	5344.003 Audiobooks	-	-	-
7,730	9,347	9,825	5345 Audiovisual Materials - Adult	-	-	-
1,828	1,094	2,035	5347 Program Supplies	-	-	-
-	5,312	5,175	5347.001 Program Supplies - Summer Concerts	-	-	-
2,281	3,202	3,380	5348 Periodicals	-	-	-
53,533	56,226	59,700	Total - Materials & Services	-	-	-
53,533	56,226	59,700	Program Total: 3121 - Adult Services	-	-	-
Program: 3131 - Technical Services						
Materials & Services						
8,957	7,099	6,000	5399 Other Supplies (Use 5329 Other Supplies)	-	-	-
8,957	7,099	6,000	Total - Materials & Services	-	-	-
8,957	7,099	6,000	Program Total: 3131 - Technical Services	-	-	-
Program: 3199 - Library Administration						
Personnel Services						
328,812	264,778	270,918	5111 Regular Wages	253,021	253,021	253,021
148,089	122,930	127,726	5112 Part-Time Wages	148,787	148,787	148,787
318	277	285	5211 OR Workers' Benefit	366	366	366
35,462	28,933	30,478	5212 Social Security	30,754	30,754	30,754
66,582	59,972	49,066	5213 Med, Den, Life Ins.	55,784	55,784	55,784
66,247	50,612	71,992	5214 Retirement	58,555	58,555	58,555
1,220	1,154	1,167	5215 Long Term Disability Ins	917	917	917
4,284	5,040	5,183	5216 Unemployment Insurance	3,621	3,621	3,621
721	603	611	5217 Life Insurance	483	483	483
651,736	534,299	557,426	Total - Personnel Services	552,288	552,288	552,288

FY 2011-12	FY 2012-13	FY 2013-14		FY 2014-15	FY 2014-15	FY 2014-15	
Actual	Actual	Budget	Account Description	Proposed	Approved	Adopted	
			Materials & Services				
-	-	-	5319	Office Supplies	2,500	2,500	2,500
-	-	-	5340	Print Materials - Teen	4,000	4,000	4,000
-	-	-	5341	Print Materials - Adult	32,485	32,485	32,485
-	-	-	5342	Print Materials - Child	11,500	11,500	11,500
-	-	-	5345	Audiovisual Materials - Adult	16,000	16,000	16,000
-	-	-	5345.001	Audiovisual Materials - Child	1,625	1,625	1,625
-	-	-	5345.002	Audiovisual Materials - Teen	625	625	625
-	-	-	5347.001	Program Supplies - Summer Concerts	5,175	5,175	5,175
-	-	-	5347.002	Program Supplies - Adult	2,035	2,035	2,035
-	-	-	5347.003	Program Supplies - Child	4,516	4,516	4,516
-	-	-	5347.004	Program Supplies - Technical Services	6,000	6,000	6,000
-	-	-	5349	Periodicals - Adult	3,380	3,380	3,380
-	-	-	5350	Periodicals - Child	2,150	2,150	2,150
8,480	2,709	2,500	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
2,876	2,061	1,415	5419	Other Professional Serv	1,415	1,415	1,415
3,287	3,249	3,590	5421	Telephone/Data	2,000	2,000	2,000
313	216	1,230	5422	Postage	230	230	230
483	374	633	5424	Advertising	633	633	633
94,321	80,410	100,800	5428	IS Support	108,900	108,900	108,900
197	29	300	5432	Meals	300	300	300
186	229	200	5433	Mileage	200	200	200
1,497	-	1,500	5439	Travel	1,500	1,500	1,500
2,011	363	2,400	5443	Office Equipment	2,400	2,400	2,400
145,026	115,560	117,145	5448	Internal Rent	-	-	-
-	-	-	5451	Natural Gas	2,100	2,100	2,100
-	-	-	5453	Electricity	23,000	23,000	23,000
-	-	-	5454	Solid Waste Disposal	1,100	1,100	1,100
12,683	9,904	9,904	5464	Workers' Comp	1,185	1,185	1,185
15,985	12,482	12,482	5465	General Liability Insur	12,451	12,451	12,451
572	-	3,850	5471	Equipment Repair & Maint	3,850	3,850	3,850
11,490	684	2,100	5472	Buildings Repairs & Maint	12,520	12,520	12,520
-	26,904	3,500	5472.001	Fixture Repair	6,090	6,090	6,090
214	230	400	5491	Dues & Subscriptions	400	400	400
603	895	1,120	5492	Registrations/Training	1,120	1,120	1,120
693	711	1,000	5499.001	Reg Lib Sv	1,000	1,000	1,000
300,917	257,009	266,069	Total - Materials & Services		274,385	274,385	274,385
952,653	791,308	823,495	Program Total: 3199 - Library Administration		826,673	826,673	826,673
1,040,440	875,921	913,486	Department Total: 311 - Library		826,673	826,673	826,673

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

Recreation

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

The division consists of 1 full-time Recreation Manager and over 10 part-time and seasonal staff that directly supervise programs, activities, and sports.

Description of FY 2013-14 accomplishments:

- Successfully implemented Woodburn Summer Nights Sponsorship program, which generated over \$10,000 in new revenue.
- Received two Woodburn Together \$1,000 mini-grants that contributed to the recreation scholarship fund and GREAT Camp.
- Provided leadership during the facelift of the Out & About Activities Guide.
- Negotiated the After School Club program partnership agreement with the Woodburn School District.
- Added several new programs and events in 2013, including Doggy Easter Treat Hunt, Community Education Classes, Safety Camp, and Woodburn’s Amazing Race.
- Successfully transitioned from AmeriCorps volunteers to part time paid staff, including Recreation Coordinator and Recreation Specialist – Sports
- Continued involvement with Oregon Recreation & Parks Association, Oregon After School Network, Woodburn After School Club Advisory Board, and the Woodburn Boys & Girls Club

Description of FY 2014-15 proposed focus/goals:

- Secure the necessary resources to combine the Recreation Specialist and Recreation Coordinator positions into one, full time coordinator position by year end 2014.
- 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 by summer 2014.
- Add at least one new Community Education Class in the fall of 2014.
- Add an additional Halloween fun run event in the fall of 2014.
- Evaluate sponsorship and advertising opportunities for the Out & About Activities Guide by fall 2014.

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Recreation			
213,074	192,253	248,670	Personnel Services	207,330	207,330	207,330
178,962	178,522	162,960	Materials & Services	168,432	168,432	168,432
<hr/> 392,036	<hr/> 370,775	<hr/> 411,630	Recreation Total	<hr/> 375,762	<hr/> 375,762	<hr/> 375,762

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 421 - Recreation						
Program: 7423 - Teen Programs						
Personnel Services						
4	-	-	5211 OR Workers' Benefit	-	-	-
278	-	-	5212 Social Security	-	-	-
33	-	-	5216 Unemployment Insurance	-	-	-
315	-	-	Total - Personnel Services	-	-	-
Materials & Services						
2,912	-	-	5419.404 PAL Grant	-	-	-
2,912	-	-	Total - Materials & Services	-	-	-
3,227	-	-	Program Total: 7423 - Teen Programs	-	-	-
Program: 7424 - Summer Day Camp						
Materials & Services						
(195)	-	-	5419.402 Contract Services-Youth	-	-	-
(195)	-	-	Total - Materials & Services	-	-	-
(195)	-	-	Program Total: 7424 - Summer Day Camp	-	-	-
Program: 7429 - Rec Administration						
Personnel Services						
70,386	72,314	75,847	5111 Regular Wages	96,421	96,421	96,421
-	-	12,212	5112 Part-Time Wages	-	-	-
4,754	3,159	7,771	5112.010 Youth Sports	4,741	4,741	4,741
16,291	12,622	21,303	5112.020 Adult Sports Wages	17,987	17,987	17,987
18,400	13,939	19,293	5112.040 Summer Day Camp Wages	20,350	20,350	20,350
54,654	44,596	49,168	5112.050 After School Club Wages	-	-	-
-	-	1,669	5112.060 Arts & Culture Wages	1,814	1,814	1,814
344	410	954	5112.070 Active Adult Wages	908	908	908
441	-	-	5121 Overtime	-	-	-
176	174	182	5211 OR Workers' Benefit	136	136	136
13,775	11,493	14,596	5212 Social Security	10,893	10,893	10,893
16,907	17,892	18,875	5213 Med, Den, Life Ins.	31,493	31,493	31,493
14,590	13,185	23,844	5214 Retirement	20,840	20,840	20,840
267	314	312	5215 Long Term Disability Ins	301	301	301
1,615	1,991	2,481	5216 Unemployment Insurance	1,287	1,287	1,287
159	164	163	5217 Life Insurance	159	159	159
212,760	192,253	248,670	Total - Personnel Services	207,330	207,330	207,330
Materials & Services						
15,564	16,319	15,000	5329.100 Events	13,000	13,000	13,000
16,972	21,209	15,000	5329.200 Youth Sports	23,000	23,000	23,000
12,500	8,256	9,000	5329.300 Adult Sports	4,000	4,000	4,000
3,856	3,256	4,600	5329.400 Summer Day Camp	6,000	6,000	6,000
759	906	1,000	5329.500 After School Club	-	-	-
21,850	23,924	24,142	5329.600 Rec Admin	21,242	21,242	21,242
-	1,194	2,500	5329.700 Arts & Culture	2,000	2,000	2,000
10,914	6,102	7,000	5329.800 Active Adult	8,000	8,000	8,000
2,575	1,356	2,500	5329.900 Museum	2,500	2,500	2,500

FY 2011-12	FY 2012-13	FY 2013-14		Account Description	FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Budget			Proposed	Approved	Adopted
-	-	-	5409.140	Garage Services	3,398	3,398	3,398
-	-	750	5409.582	Garage Services	-	-	-
1,839	-	-	5419	Other Professional Serv	-	-	-
36,097	56,700	50,000	5419.101	Contract Svcs Teen Center	46,000	46,000	46,000
26,407	13,330	-	5419.404	PAL Grant	-	-	-
15,720	13,402	18,900	5428	IS Support	23,100	23,100	23,100
-	-	-	5448	Internal Rent	-	-	-
-	-	-	5451	Natural Gas	1,500	1,500	1,500
-	-	-	5453	Electricity	3,100	3,100	3,100
4,903	3,829	3,829	5464	Workers' Comp	6,570	6,570	6,570
6,288	8,739	8,739	5465	General Liability Insur	3,772	3,772	3,772
-	-	-	5472	Buildings Repairs & Maint	1,250	1,250	1,250
176,245	178,522	162,960	Total - Materials & Services		168,432	168,432	168,432
389,005	370,775	411,630	Program Total: 7429 - Rec Administration		375,762	375,762	375,762
392,036	370,775	411,630	Department Total: 421 - Recreation		375,762	375,762	375,762

The decline in the Recreation budget represents the change in administration of the After School Club. The program is now being administered by Woodburn School District, but the City is still an active partner with the school district for this program and provides registration services. Revenues and expenses related to the program will no longer be budgeted by the City.

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 2013-14 accomplishments:

- July – January (FYTD) expenditures are 2.87% lower than FYTD 2012-13
- July – January (FYTD) revenues are 7.75% higher than FYTD 2012-13
- Created a part-time Pool Operator position to improve our investment in preventative maintenance and control equipment repair costs

Description of FY 2014-15 proposed focus/goals:

- Achieve a minimum 50% cost recovery rate to increase financial sustainability
- Exceed budgeted revenue of \$268,500
- Reduce total actual expenses from FY 2013-14 to FY 2014-15 by 2%
- By improving preventive maintenance activities, decrease equipment repair expenditures by \$5,000-\$10,000

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Aquatics			
201,487	264,422	272,732	Personnel Services	313,299	313,299	313,299
257,085	243,532	220,295	Materials & Services	221,359	221,359	221,359
458,572	507,954	493,027	Aquatics Total	534,658	534,658	534,658

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 431 - Aquatics							
Program: 7419 - Aquatics Administration							
Personnel Services							
41,618	45,812	48,189	5111	Regular Wages	56,431	56,431	56,431
-	-	1	5112	Part-Time Wages	-	-	-
21,868	34,169	29,661	5112.011	Instruction Wages	27,466	27,466	27,466
99,673	116,118	79,381	5112.012	Lifeguarding Wages	92,698	92,698	92,698
754	-	-	5112.013	Cashiering Wages	-	-	-
-	8,617	22,195	5112.014	Administration Wages	19,837	19,837	19,837
6,752	4,070	-	5112.015	Pool Operator (& Custodial) Wages	10,885	10,885	10,885
-	4,002	12,373	5112.016	Water Fitness Instructor Wages	11,754	11,754	11,754
-	-	27,200	5112.017	Head Lifeguard Wages	32,952	32,952	32,952
225	309	279	5211	OR Workers' Benefit	378	378	378
12,852	16,153	16,754	5212	Social Security	19,288	19,288	19,288
7,108	17,224	13,336	5213	Med, Den, Life Ins.	18,618	18,618	18,618
8,901	14,878	20,207	5214	Retirement	20,375	20,375	20,375
129	200	202	5215	Long Term Disability Ins	224	224	224
1,527	2,765	2,847	5216	Unemployment Insurance	2,273	2,273	2,273
79	107	107	5217	Life Insurance	120	120	120
201,487	264,422	272,732	Total - Personnel Services		313,299	313,299	313,299
Materials & Services							
-	126	-	5319	Office Supplies	-	-	-
1,690	496	800	5326	Safety/Medical	500	500	500
14,855	11,570	13,000	5327	Chemicals	12,500	12,500	12,500
9,577	9,850	16,500	5329	Other Supplies	15,000	15,000	15,000
-	-	8,000	5390	Merchandise	6,000	6,000	6,000
8,558	16,666	8,000	5391	Inventory	11,500	11,500	11,500
8,107	8,912	-	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
62,468	24,144	20,000	5419	Other Professional Serv	20,000	20,000	20,000
282	650	800	5421	Telephone/Data	700	700	700
9,207	11,873	5,000	5424	Advertising	5,000	5,000	5,000
5,523	6,435	6,500	5427	Training (Use 5492)	-	-	-
5,540	4,467	6,300	5428	IS Support	6,600	6,600	6,600
36,437	42,882	38,000	5451	Natural Gas	42,000	42,000	42,000
58,233	52,988	60,000	5453	Electricity	53,000	53,000	53,000
1,368	1,128	1,200	5454	Solid Waste Disposal	1,200	1,200	1,200
3,843	3,001	3,001	5464	Workers' Comp	8,544	8,544	8,544
9,469	7,394	7,394	5465	General Liability Insur	6,615	6,615	6,615
21,246	40,309	25,000	5471	Equipment Repair & Maint	25,000	25,000	25,000
684	641	800	5491	Dues & Subscriptions	700	700	700
-	-	-	5492	Registrations/Training	6,500	6,500	6,500
257,085	243,532	220,295	Total - Materials & Services		221,359	221,359	221,359
458,572	507,954	493,027	Program Total: 7419 - Aquatics Administration		534,658	534,658	534,658
458,572	507,954	493,027	Department Total: 431 - Aquatics		534,658	534,658	534,658

Retired and Senior Volunteer Program (RSVP)

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

The department will be supported by the Community Relations Officer for .5 FTE in FY 2013-14. There was a part-time project manager in prior years.

Description of FY 2013-14 accomplishments:

- Recruited 26 additional volunteers within the Health Futures, Economic Development & Education focus areas
- Enrolled one new placement site (MWV Habitat for Humanity Restore) in August 2013
- Attended 15 Marion County area events to promote and recruit RSVP volunteers
- Attended the Pacific Cluster Learning Community Conference from October 21-24 to network with other grantees while refining our approach toward managing the program and our volunteers.

Description of FY 2014-15 proposed focus/goals:

- Add 25 volunteers in the Healthy Futures, Economic Development, and/ or Education focus areas by June 2015
- Add two (2) new placement sites by June 2015
- Provide 10-12 presentations to civic groups and profit organizations that are aligned with the RSVP program’s focus areas during FY 2014-15
- Participate in outreach opportunities within the program’s focus areas by attending 10-15 events within Marion County during FY 2014-15
- Provide placement sites and volunteers with quarterly training opportunities
- Conduct an annual placement site visit and assessment survey at each volunteer location to determine the impact and benefit of the RSVP program during FY 2014-15

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			RSVP			
-	-	55,922	Personnel Services	60,483	60,483	60,483
-	-	12,660	Materials & Services	13,382	13,382	13,382
-	-	68,582	RSVP Total	73,865	73,865	73,865

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 481 - RSVP							
Personnel Services							
-	-	38,011	5111	Regular Wages	39,111	39,111	39,111
-	-	1	5112	Part-Time Wages	-	-	-
-	-	19	5211	OR Workers' Benefit	22	22	22
-	-	2,910	5212	Social Security	2,994	2,994	2,994
-	-	4,629	5213	Med, Den, Life Ins.	9,089	9,089	9,089
-	-	9,615	5214	Retirement	8,668	8,668	8,668
-	-	158	5215	Long Term Disability Ins	161	161	161
-	-	496	5216	Unemployment Insurance	353	353	353
-	-	83	5217	Life Insurance	85	85	85
-	-	55,922	Total - Personnel Services		60,483	60,483	60,483
Materials & Services							
-	-	2,000	5319	Office Supplies	2,000	2,000	2,000
-	-	1,000	5329	Other Supplies	1,000	1,000	1,000
-	-	254	5421	Telephone/Data	450	450	450
-	-	200	5422	Postage	500	500	500
-	-	3,150	5428	IS Support	3,300	3,300	3,300
-	-	1,100	5433	Mileage	1,600	1,600	1,600
-	-	1,500	5439	Travel	1,900	1,900	1,900
-	-	-	5448	Internal Rent	-	-	-
-	-	559	5464	Workers' Comp	73	73	73
-	-	736	5465	General Liability Insur	377	377	377
-	-	900	5469	Other Insurance Costs	643	643	643
-	-	-	5492	Registrations/Training	250	250	250
-	-	1,261	5493	Printing/Binding	1,289	1,289	1,289
-	-	12,660	Total - Materials & Services		13,382	13,382	13,382
-	-	68,582	Department Total: 481 - RSVP		73,865	73,865	73,865

Community Services Administration

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

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

Description of FY 2013-14 accomplishments:

- Provided logistical support to the Chamber of Commerce during the planning and operation of the 2013 Woodburn Fiesta Mexicana
- Received funding for and initiated the Legion Park Rehabilitation Project
- Assumed responsibility for the Transit program

Description of FY 2014-15 proposed focus/goals:

- Update Park SDC Methodology
- Complete the Legion Park Rehabilitation Project
- Update Legion Park Master Plan
- Successfully integrate Parks & Facilities Maintenance into the department

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Community Services Administration			
273,650	223,558	195,275	Personnel Services	259,177	259,177	259,177
122,250	85,726	113,883	Materials & Services	76,837	76,837	76,837
-	-	20,000	Capital Outlay	-	-	-
395,900	309,284	329,158	Community Services Admin Total	336,014	336,014	336,014

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 499 - Community Services Admin							
Program: 7991 - Community Service Admin							
Personnel Services							
188,012	151,558	129,698	5111	Regular Wages	170,695	170,695	170,695
70	55	47	5211	OR Workers' Benefit	85	85	85
14,291	11,584	9,858	5212	Social Security	13,062	13,062	13,062
31,387	26,932	19,112	5213	Med, Den, Life Ins.	35,136	35,136	35,136
37,086	30,461	34,062	5214	Retirement	37,933	37,933	37,933
728	654	531	5215	Long Term Disability Ins	477	477	477
1,645	1,970	1,687	5216	Unemployment Insurance	1,539	1,539	1,539
432	344	280	5217	Life Insurance	250	250	250
273,650	223,558	195,275	Total - Personnel Services		259,177	259,177	259,177
Materials & Services							
349	485	850	5313	Paper (Use 5319 Office Supplies)	-	-	-
612	-	1,000	5315	Computer Supplies	-	-	-
1,690	802	2,000	5319	Office Supplies	2,000	2,000	2,000
-	-	-	5329	Other Supplies	1,850	1,850	1,850
-	-	10,000	5411	Engineering & Architect	8,000	8,000	8,000
-	-	300	5417	HR/Other Employee Expenses	300	300	300
14,878	7,769	12,266	5419	Other Professional Serv	12,866	12,866	12,866
2,387	1,843	1,800	5421	Telephone/Data	1,300	1,300	1,300
6,597	5,105	6,500	5422	Postage	6,500	6,500	6,500
13,100	9,934	12,600	5428	IS Support	13,200	13,200	13,200
530	254	600	5431	Lodging (Use Travel 5439)	-	-	-
27	25	200	5432	Meals	200	200	200
188	810	500	5433	Mileage	500	500	500
-	-	-	5439	Travel	600	600	600
4,115	3,326	4,000	5443	Office Equipment	2,000	2,000	2,000
51,666	30,851	34,566	5448	Internal Rent	-	-	-
4,201	3,280	3,280	5464	Workers' Comp	409	409	409
2,972	2,321	2,321	5465	General Liability Insur	2,112	2,112	2,112
355	600	600	5491	Dues & Subscriptions	1,500	1,500	1,500
655	795	1,000	5492	Registrations/Training	1,000	1,000	1,000
17,929	17,527	19,500	5493	Printing/Binding	22,500	22,500	22,500
122,250	85,726	113,883	Total - Materials & Services		76,837	76,837	76,837
Capital Outlay							
-	-	20,000	5649	Other Equipment	-	-	-
-	-	20,000	Total - Capital Outlay		-	-	-
395,900	309,284	329,158	Program Total: 7991 - Community Service Admin		336,014	336,014	336,014
395,900	309,284	329,158	Department Total: 499 - Community Services Admin		336,014	336,014	336,014

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

Planning

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

Description of purpose/functions of department:

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

Description of department, including number of personnel:

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

Description of FY 2013-14 accomplishments:

- Completed review and update of the Woodburn Development Ordinance
- Updated and improved the webpage on the Economic Development Program and created an online resource center
- Administered the Enterprise Zone Program, updated online resources, and expanded the program to businesses in the City of Gervais
- Worked with downtown business and property owners to establish the Oregon Main Street Program for downtown Woodburn
- Supported the Public Art Mural Committee by creating procedures and standards for the placement of public art murals
- Completed revisions to the Planned Unit Development standard, improving standards while clarifying procedures

Description of FY 2014-15 proposed focus/goals:

- Promote Woodburn's Economic Development Program by updating the City's webpage to include community specific resources for doing business in the City, including information on the Enterprise Zone and the benefits of the program
- Continue support of the downtown business and property owners through the development of a downtown-specific brand and increased marketing efforts
- Work with the Downtown Unidos and the Downtown Woodburn Association towards merging the two groups to better serve the downtown and support the Oregon Main Street Program
- Develop online information to promote the Public Art Mural Program and reach out to community groups regarding the program
- Seek state funding to update the Transportation System Plan
- Work with property owners during the redevelopment of the I-5 Interchange

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Planning			
277,727	296,675	312,705	Personnel Services	282,800	282,800	282,800
57,574	50,538	51,861	Materials & Services	43,375	43,375	43,375
335,301	347,213	364,566	Planning Total	326,175	326,175	326,175

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 212 for clarification.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 511 - Planning						
Program: 5811 - Planning						
Personnel Services						
185,248	202,293	205,716	5111 Regular Wages	191,820	191,820	191,820
2,301	-	-	5112 Part-Time Wages	-	-	-
72	77	84	5211 OR Workers' Benefit	93	93	93
13,856	15,205	15,644	5212 Social Security	14,679	14,679	14,679
38,815	37,937	33,473	5213 Med, Den, Life Ins.	33,032	33,032	33,032
34,615	37,222	53,818	5214 Retirement	40,236	40,236	40,236
693	861	850	5215 Long Term Disability Ins	794	794	794
1,720	2,629	2,674	5216 Unemployment Insurance	1,729	1,729	1,729
408	451	446	5217 Life Insurance	417	417	417
277,727	296,675	312,705	Total - Personnel Services	282,800	282,800	282,800
Materials & Services						
2,994	4,649	4,400	5319 Office Supplies	4,400	4,400	4,400
177	365	500	5323 Fuel	500	500	500
-	-	100	5326 Safety/Medical	100	100	100
3,266	5,384	-	5419 Other Professional Serv	4,000	4,000	4,000
661	842	1,000	5421 Telephone/Data	1,000	1,000	1,000
1,146	2,413	3,000	5422 Postage	3,000	3,000	3,000
500	251	1,000	5424 Advertising	1,000	1,000	1,000
-	66	900	5425 Publication of Legal Note	900	900	900
16,577	13,168	15,750	5428 IS Support	16,500	16,500	16,500
-	-	250	5429 Other Communication Serv	250	250	250
31	41	100	5433 Mileage	100	100	100
37	9	150	5439 Travel	150	150	150
21,356	14,624	14,009	5448 Internal Rent	-	-	-
4,596	3,589	3,589	5464 Workers' Comp	1,737	1,737	1,737
4,839	4,013	4,013	5465 General Liability Insur	4,638	4,638	4,638
-	-	300	5475 Vehicle Repair & Maint	300	300	300
1,235	1,125	1,500	5492 Registrations/Training	4,500	4,500	4,500
-	-	300	5493 Printing/Binding	300	300	300
159	-	1,000	5499 Other Services (Acct Closed)	-	-	-
57,574	50,538	51,861	Total - Materials & Services	43,375	43,375	43,375
335,301	347,213	364,566	Department Total: 511 - Planning	326,175	326,175	326,175

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

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 & Grounds maintenance staff was responsible for the maintenance of parks and grounds totaling 40 sites and 145 acres in Woodburn.

The Parks Maintenance staff has been merged with the Building Maintenance staff under the Parks and Facilities Maintenance department 711. This department has been closed.

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Parks Maintenance			
376,571	262,952	275,798	Personnel Services	-	-	-
185,810	193,944	244,323	Materials & Services	-	-	-
562,381	456,896	520,121	Parks Maintenance Total	-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 631 - Maintenance							
Personnel Services							
259,988	178,912	181,685	5111	Regular Wages	-	-	-
-	-	13,750	5112	Part-Time Wages	-	-	-
2,004	1,168	-	5121	Overtime	-	-	-
137	113	119	5211	OR Workers' Benefit	-	-	-
19,323	13,304	13,896	5212	Social Security	-	-	-
46,556	35,120	35,612	5213	Med, Den, Life Ins.	-	-	-
44,772	30,801	40,950	5214	Retirement	-	-	-
943	783	771	5215	Long Term Disability Ins	-	-	-
2,292	2,341	2,362	5216	Unemployment Insurance	-	-	-
557	409	403	5217	Life Insurance	-	-	-
376,571	262,952	289,548	Total - Personnel Services		-	-	-
Materials & Services							
302	-	225	5315	Computer Supplies	-	-	-
306	11	500	5319	Office Supplies	-	-	-
300	1,426	2,250	5321	Cleaning Supplies	-	-	-
13,209	11,044	12,000	5323	Fuel	-	-	-
879	716	1,150	5324	Clothing	-	-	-
496	366	1,500	5325	Ag Supplies	-	-	-
674	216	1,800	5326	Safety/Medical	-	-	-
474	144	1,000	5329	Other Supplies	-	-	-
2,780	2,305	2,700	5331	Construction Materials	-	-	-
-	423	1,000	5334	Plumbing Supplies	-	-	-
568	439	1,500	5338	Tools	-	-	-
1,496	789	2,000	5339	Other Maintenance Supplies	-	-	-
1,089	1,467	1,500	5352	Protective Clothing	-	-	-
-	2,800	1,500	5363	Signs	-	-	-
1,430	5,572	5,000	5381	Turf	-	-	-
6,694	-	500	5384	Trees	-	-	-
2,080	4,999	5,500	5385	Fertilizer	-	-	-
792	1,556	2,000	5389	Other Parks Supplies	-	-	-
662	329	700	5392	Security Supplies (Closed)	-	-	-
-	-	29,074	5409.582	Garage Services	-	-	-
49,892	78,123	58,176	5419	Other Professional Serv	-	-	-
2,470	1,807	2,800	5421	Telephone/Data	-	-	-
1,153	1,827	2,200	5427	Training (Use 5492)	-	-	-
8,288	8,934	12,600	5428	IS Support	-	-	-
3,752	403	2,500	5445	Work Equipment	-	-	-
1,917	2,125	2,125	5446	Software Licenses	-	-	-
1,033	999	1,500	5451	Natural Gas	-	-	-
18,443	16,527	15,000	5453	Electricity	-	-	-
9,486	12,752	11,000	5454	Solid Waste Disposal	-	-	-
9,005	7,032	7,032	5464	Workers' Comp	-	-	-
12,736	11,741	11,741	5465	General Liability Insur	-	-	-
10,788	9,548	19,000	5471	Equipment Repair & Maint	-	-	-
1,577	261	2,000	5472	Buildings Repairs & Maint	-	-	-
14,749	128	3,000	5474	Structures Repair & Maint	-	-	-
5,510	5,198	2,000	5475	Vehicle Repair & Maint	-	-	-
-	1,477	3,000	5478	Playground Repair & Maint	-	-	-
732	58	800	5492	Registrations/Training	-	-	-
47	403	700	5499	Other Services (Acct Closed)	-	-	-
185,810	193,944	230,573	Total - Materials & Services		-	-	-
562,381	456,896	520,121	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 Division provides comprehensive engineering & contract administration services for, capital Improvement projects, operations and maintenance projects. Engineering Division staff maintains database, survey, and mapping information; reviews development projects for compliance with Public Works requirements; Coordinates the activities of utility companies in the City right-of-way, and inspects public and private construction of streets, storm drainage systems, water lines, and sewer lines. The Engineering Division is responsible for administering public contracts, including the City’s street restoration program.

Description of department, including number of personnel:

The Engineering Division currently has 7 FTE

Description of FY 2013-14 accomplishments:

- Design and construction of required Water, Sanitary, and Storm Sewer Utility Relocations in conjunction with the I-5 Interchange Project
- Completion of the I-5 Interchange Tree Removal & Fence Installation, Phase 2
- Design and construction of the 2013 Sewer Collection System Improvements Project
- Design & construction of the FY 2013-14 Street Resurfacing Project
- Conceptual designs completed for the First Street – Oak to Harrison URA Project
- Engineering support for the Fire Station Renovation Project
- Engineering support for the Legion Park Improvements Project

Description of FY 2014-15 proposed focus/goals:

- Assist the Water Resources Division by Delivering Water, Storm Collection, Sanitary Sewer Collection and Wastewater Facility Capital Improvement Projects
- Streamline the review of Development Projects
- Efficient implementation of Street Resurfacing Projects
- Preliminary engineering of the Wyffels Park Stream Restoration Project
- Hwy 99E/Young Street Utility Upgrades
- Implementation of the Urban Forest Renewal Program
- Support of the I-5 Interchange Project

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
-	-	-	Engineering			
-	-	-	Personnel Services	571,707	571,707	571,707
-	-	-	Materials & Services	176,081	176,081	176,081
-	-	-	Engineering Total	747,788	747,788	747,788

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 651 - Engineering						
Personnel Services						
-	-	-	5111 Regular Wages	376,630	376,630	376,630
-	-	-	5211 OR Workers' Benefit	185	185	185
-	-	-	5212 Social Security	28,820	28,820	28,820
-	-	-	5213 Med, Den, Life Ins.	80,029	80,029	80,029
-	-	-	5214 Retirement	80,303	80,303	80,303
-	-	-	5215 Long Term Disability Ins	1,539	1,539	1,539
-	-	-	5216 Unemployment Insurance	3,394	3,394	3,394
-	-	-	5217 Life Insurance	807	807	807
-	-	-	Total - Personnel Services	571,707	571,707	571,707
Materials & Services						
-	-	-	5315 Computer Supplies	1,000	1,000	1,000
-	-	-	5319 Office Supplies	4,000	4,000	4,000
-	-	-	5323 Fuel	2,000	2,000	2,000
-	-	-	5324 Clothing	1,000	1,000	1,000
-	-	-	5326 Safety/Medical	1,000	1,000	1,000
-	-	-	5329 Other Supplies	5,500	5,500	5,500
-	-	-	5409.140 Garage Services	8,496	8,496	8,496
-	-	-	5411 Engineering & Architect	23,000	23,000	23,000
-	-	-	5417 HR/Other Employee Expenses	500	500	500
-	-	-	5419 Other Professional Serv	14,000	14,000	14,000
-	-	-	5421 Telephone/Data	4,500	4,500	4,500
-	-	-	5422 Postage	1,000	1,000	1,000
-	-	-	5424 Advertising	750	750	750
-	-	-	5428 IS Support	53,800	53,800	53,800
-	-	-	5433 Mileage	250	250	250
-	-	-	5439 Travel	600	600	600
-	-	-	5446 Software Licenses	5,200	5,200	5,200
-	-	-	5448 Internal Rent	-	-	-
-	-	-	5451 Natural Gas	2,100	2,100	2,100
-	-	-	5453 Electricity	6,000	6,000	6,000
-	-	-	5454 Solid Waste Disposal	773	773	773
-	-	-	5464 Workers' Comp	10,395	10,395	10,395
-	-	-	5465 General Liability Insur	11,237	11,237	11,237
-	-	-	5471 Equipment Repair & Maint	500	500	500
-	-	-	5472 Buildings Repairs & Maint	1,780	1,780	1,780
-	-	-	5475 Vehicle Repair & Maint	1,500	1,500	1,500
-	-	-	5492 Registrations/Training	12,000	12,000	12,000
-	-	-	5493 Printing/Binding	1,500	1,500	1,500
-	-	-	5496 Filing/Recording	700	700	700
-	-	-	5498 Permits/Fees	1,000	1,000	1,000
-	-	-	Total - Materials & Services	176,081	176,081	176,081
-	-	-	Department Total: 651 - Engineering	747,788	747,788	747,788

The Engineering department was formerly a department in the Public Works Services Fund, but it was moved to the General Fund for FY 2014-15, as part of the closure of the Public Works Services Fund.

Parks and Facilities Maintenance

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

Description of purpose/functions of department:

Parks & Facilities Maintenance staff is responsible for maintaining parks, grounds, buildings, and providing custodial services for City facilities, with the exception of the Aquatic Center. The Parks & Facilities Maintenance Supervisor reports to the Community Services Director. 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 6 parks & facilities maintenance workers. In addition, 2 seasonal workers provide support during the 8 busiest months of the year.

Description of FY 2013-14 accomplishments:

- Facilitated athletic field maintenance service contracts on 8 sports fields
- Implemented satellite central controller for irrigation system at Centennial Park. The system currently controls 58 stations
- Provided logistical support for 14 separate special events
- Provided immediate graffiti/ vandalism response to City parks and buildings
- Implemented Certified Playground Safety program for all 9 Playgrounds
- Provided service for 74 park facility rentals
- Provided 7 day per week staff support from mid-March through early-November
- Utilized Succeed Health & Safety services to ensure optimal staff safety practices
- Consolidated ordering, tracking, and inventory systems
- Adopted and reinforced team cleaning practices
- Initiated development of a building safety program

Description of FY 2014-15 proposed focus/goals:

- Complete the Aquatic Center exterior painting project
- Provide a high level of service, despite budgetary limitations
- Closely monitor public and employee safety and hygiene to insure basic public facilities requirements are met
- Provide 7 month, 7 day service to our customers in the Parks

Department Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
-	-	-	Parks & Facilities Maintenance			
-	-	-	Personnel Services	396,944	396,944	396,944
-	-	-	Materials & Services	407,718	407,718	407,718
-	-	-	Capital Outlay	81,000	81,000	81,000
-	-	-	Parks & Facil Maintenance Total	885,662	885,662	885,662

This department is new for FY 2014-15. Facilities Maintenance was formerly a department in the Public Works Services Fund. Parks Maintenance was formerly a department in the General Fund. These 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. 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.

The **Capital Outlay** of \$81,000 represents the purchase of a mower with a 16 foot cutting width to mow the City's sports fields and other large turf areas. This mower would replace the park system's 15 year old wide area mower. The current mower has exceeded its useful life and parts are no longer in production. A relatively minor mechanical malfunction could put it permanently out of service.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 711 - Maintenance						
Personnel Services						
-	-	-	5111 Regular Wages	239,949	239,949	239,949
-	-	-	5112 Part-Time Wages	29,158	29,158	29,158
-	-	-	5211 OR Workers' Benefit	307	307	307
-	-	-	5212 Social Security	20,597	20,597	20,597
-	-	-	5213 Med, Den, Life Ins.	59,773	59,773	59,773
-	-	-	5214 Retirement	43,530	43,530	43,530
-	-	-	5215 Long Term Disability Ins	784	784	784
-	-	-	5216 Unemployment Insurance	2,429	2,429	2,429
-	-	-	5217 Life Insurance	417	417	417
-	-	-	Total - Personnel Services	396,944	396,944	396,944
Materials & Services						
-	-	-	5319 Office Supplies	2,000	2,000	2,000
-	-	-	5321 Cleaning Supplies	20,000	20,000	20,000
-	-	-	5323 Fuel	14,000	14,000	14,000
-	-	-	5325 Ag Supplies	9,000	9,000	9,000
-	-	-	5326 Safety/Medical	3,600	3,600	3,600
-	-	-	5329 Other Supplies	8,000	8,000	8,000
-	-	-	5331 Construction Materials	3,000	3,000	3,000
-	-	-	5338 Tools	2,000	2,000	2,000
-	-	-	5352 Protective Clothing	5,000	5,000	5,000
-	-	-	5385 Fertilizer	6,000	6,000	6,000
-	-	-	5409.140 Garage Services	47,847	47,847	47,847
-	-	-	5419 Other Professional Serv	47,000	47,000	47,000
-	-	-	5421 Telephone/Data	5,000	5,000	5,000
-	-	-	5428 IS Support	3,300	3,300	3,300
-	-	-	5445 Work Equipment	6,000	6,000	6,000
-	-	-	5446 Software Licenses	3,000	3,000	3,000
-	-	-	5451 Natural Gas	9,773	9,773	9,773
-	-	-	5453 Electricity	45,304	45,304	45,304
-	-	-	5454 Solid Waste Disposal	13,604	13,604	13,604
-	-	-	5464 Workers' Comp	10,912	10,912	10,912
-	-	-	5465 General Liability Insur	13,878	13,878	13,878
-	-	-	5471 Equipment Repair & Maint	21,000	21,000	21,000
-	-	-	5472 Buildings Repairs & Maint	93,000	93,000	93,000
-	-	-	5475 Vehicle Repair & Maint	5,000	5,000	5,000
-	-	-	5478 Playground Repair & Maint	3,000	3,000	3,000
-	-	-	5492 Registrations/Training	6,000	6,000	6,000
-	-	-	5498 Permits/Fees	1,500	1,500	1,500
-	-	-	Total - Materials & Services	407,718	407,718	407,718
Capital Outlay						
-	-	-	5649 Other Equipment	81,000	81,000	81,000
-	-	-	Total - Capital Outlay	81,000	81,000	81,000
-	-	-	Department Total: 711 - Maintenance	885,662	885,662	885,662

Non-Departmental

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

Description of purpose/functions of department:

This provides for City General Fund expenses which cannot be charged to any specific department. Charges include 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Non-Departmental			
-	25,749	-	Personnel Services			
129,765	234,232	230,259	Materials & Services	259,610	259,610	259,610
10,448	-	5,000	Capital Outlay	-	-	-
412,794	287,884	590,774	Transfers Out	896,543	896,543	896,543
553,007	547,865	826,033	Non-Departmental Total	1,156,153	1,156,153	1,156,153

The **Transfers Out** of \$896,543 includes six separate transfers:

- \$116,000 is to the Transit Fund, which is an annual subsidy.
- \$130,000 the Street Fund for street lighting subsidy.
- \$575,000 is one-time money to the General Cap Const Fund to fund the City Hall Roof/HVAC System Replacement project CBGF3118. Transfers for Capital Projects will only be made as project expenditures are incurred.
- \$23,769 is the first 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 \$25,887 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 220 for information on all budgeted capital projects.

For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 199 - Non-departmental Program: 1219 - Other Administration Personnel Services							
-	25,749	-	5216	Unemployment Insurance	-	-	-
-	25,749	-	Total - Personnel Services		-	-	-
Materials & Services							
7,417	5,012	9,000	5313	Paper (Use 5319 Office Supplies)	-	-	-
-	-	-	5319	Office Supplies	9,000	9,000	9,000
462	423	600	5323	Fuel	600	600	600
-	45,698	45,000	5329	Other Supplies	50,000	50,000	50,000
-	-	-	5409.140	Garage Services	1,700	1,700	1,700
11,157	17,184	50,000	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	1,500	5424	Advertising	1,500	1,500	1,500
-	118	2,500	5425	Publication of Legal Note	2,500	2,500	2,500
-	-	-	5429	Other Communication Serv	8,050	8,050	8,050
-	500	-	5462	Employee Blanket Bond	-	-	-
-	6,247	-	5463	Bldg/Personal Prop	-	-	-
35,105	27,412	33,659	5465	General Liability Insur	30,260	30,260	30,260
21,189	27,388	30,000	5491	Dues & Subscriptions	30,000	30,000	30,000
-	3,920	10,000	5492	Registrations/Training	10,000	10,000	10,000
6,435	-	-	5499	Other Services (Closed)	-	-	-
-	25,886	-	5499.376	Interfund Loan (Use 5841.376)	-	-	-
-	25,886	-	5499.466	Interfund Loan (Use 5841.466)	-	-	-
129,765	234,232	230,259	Total - Materials & Services		259,610	259,610	259,610
Capital Outlay							
-	-	5,000	5649	Other Equipment	-	-	-
10,448	-	-	5649.034	Generator	-	-	-
10,448	-	5,000	Total - Capital Outlay		-	-	-
140,213	259,981	235,259	Program Total: 1219 - Other Administration		259,610	259,610	259,610
Program: 9711 - Operating Transfer Out Transfers Out							
151,000	150,821	116,000	5811.110	Transfer to Transit	116,000	116,000	116,000
-	7,063	-	5811.132	Transfer to Search & Seizure	-	-	-
221,794	130,000	130,000	5811.140	Transfer to Street	130,000	130,000	130,000
10,000	-	106,000	5811.358	Transfer to General Cap Const Fund	575,000	575,000	575,000
15,000	-	-	5811.470	Transfer to Water	-	-	-
-	-	187,000	5811.568	Transfer to Information Services	23,769	23,769	23,769
15,000	-	-	5811.695	Transfer to Lavelle Black Trust Fund	-	-	-
-	-	25,887	5841.376	Interfund Loan Transfer	25,887	25,887	25,887
-	-	25,887	5841.466	Interfund Loan Transfer	25,887	25,887	25,887
412,794	287,884	590,774	Total - Transfers Out		896,543	896,543	896,543
412,794	287,884	590,774	Program Total: 9711 - Operating Transfer Out		896,543	896,543	896,543
553,007	547,865	826,033	Department Total: 199 - Non-departmental		1,156,153	1,156,153	1,156,153

Contingency/Ending Fund Balance

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

Description of purpose/functions of department:

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

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

Department Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 901 - Ending Fund Balance						
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	1,154,000	5921 Contingency	1,203,149	1,204,149	1,204,149
-	-	1,494,410	5981.012 Reserve - SMCR	1,126,565	1,115,565	1,115,565
-	-	2,648,410	Total - Contingencies and Unappropriated Balances	2,329,714	2,319,714	2,319,714
-	-	2,648,410	Program Total: 9971 - Equity	2,329,714	2,319,714	2,319,714
-	-	2,648,410	Department Total: 901 - Ending Fund Balance	2,329,714	2,319,714	2,319,714

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.

Description of division, including number of personnel:

The transit division has fifteen employees, a full-time operations supervisor, a full-time driver, a full time clerk, and eight part-time drivers and dispatchers. Transit vehicles are stored in a secured fenced yard located in the rear of 202 Young Street.

Description of FY 2013-14 accomplishments:

Due to budgetary constraints, the one-hour fixed route bus reduced its hours of operation from 5:45AM-8:00PM to 7:00AM-7:00PM, Monday - Friday. This schedule is consistent with the recommendation of the 2010 Transit Plan. As is required by ADA and the Federal Transit Administration, the complementary para-transit service (Dial-A-Ride) is available during the same hours that the fixed route bus is in operation. The mid-day service to Salem was eliminated in FY 2013-14, due to of lack of ridership and funding constraints.

With assistance from outside grant funding, Woodburn Transit successfully implemented a tablet computer system to manage dispatch instructions and track miles driven and ridership. The division also secured an additional \$40,000 in grant funding that will be used to purchase a wheelchair accessible Dial-A-Ride vehicle. On July 1, 2013, the fixed route bus was re-routed to avoid the interchange construction zone during the duration of the construction project.

Description of FY 2014-15 proposed focus/goals:

A primary focused for the coming year will involve successfully navigating the modified fixed route, necessitated by the start of the interchange construction project. The route was modified to avoid the project area entirely, and good communication with riders is necessary for a smooth transition. This year, we will complete the purchase of a new heavy duty transit bus and the wheelchair accessible Dial-A-Ride vehicle.

Description of major difference(s) between FY 2013-14 and FY 2014-15:

There is additional capital outlay for the wheelchair accessible Dial-A-Ride vehicle.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Transit Fund						
Revenues						
92,692	137,284	102,212	Fund Balance	170,000	170,000	170,000
128	-	-	Taxes	-	-	-
433,456	449,572	797,150	Intergovernmental	819,150	819,150	819,150
46,180	56,565	56,000	Charges for Goods and Services	39,500	39,500	39,500
12,694	8,245	9,600	Miscellaneous Revenue	9,600	9,600	9,600
151,000	150,821	154,294	Transfers In	116,000	116,000	116,000
736,150	802,487	1,119,256	Revenues Total	1,154,250	1,154,250	1,154,250
Expenditures						
363,154	400,562	371,780	Personnel Services	393,713	393,713	393,713
216,478	230,030	237,917	Materials & Services	223,929	223,929	223,929
19,234	37,819	445,000	Capital Outlay	505,000	505,000	505,000
-	-	-	Transfers Out	3,001	3,001	3,001
-	-	64,559	Contingencies and Reserve	28,607	28,607	28,607
598,866	668,411	1,119,256	Expenditures Total	1,154,250	1,154,250	1,154,250
137,284	134,076	-	Revenue Over (Under) Expenditures	-	-	-
6.1	7.9	6.4	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 219.

Intergovernmental contains various competitive state and federal grants received for transit operations. These are adjusted year over year according to historical analysis and limitations on the particular grant. At \$819,150, this category accounts for 83% of the operating revenue in this fund. This figure includes the grant for the purchase of a large bus, as budgeted in the prior year also.

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

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

The **Capital Outlay** of \$505,000 represents \$385,000 for a large bus, \$60,000 for a wheelchair vehicle, and \$60,000 for six additional bus shelters. These expenditures are all substantially funded by grants, reflected in **Intergovernmental** revenue.

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 110 - Transit Fund							
Revenues							
Department: 000 - Revenue							
000 - Fund Balance							
92,692	137,284	102,212	3081	Beginning Fund Balance	170,000	170,000	170,000
92,692	137,284	102,212	Total - Fund Balance		170,000	170,000	170,000
Taxes							
128	-	-	3111	Property Tax	-	-	-
128	-	-	Total - Taxes		-	-	-
Intergovernmental							
-	-	355,650	3332	Federal Grants	395,650	395,650	395,650
137,050	41,828	119,500	3333.601	5310 Discretionary Ops	119,500	119,500	119,500
17,934	40,169	-	3333.602	5310 Discretionary Cap	-	-	-
129,094	129,094	159,000	3333.603	5311 Formula Operation	150,000	150,000	150,000
88,878	32,611	90,000	3333.605	Veh Prev Maint	90,000	90,000	90,000
-	73,628	73,000	3341.601	STF Formula	64,000	64,000	64,000
34,403	-	-	3342	Grant Award #26378	-	-	-
7,990	56,826	-	3343	JARC Job Access Revers	-	-	-
18,107	75,416	-	3344	New Freedom	-	-	-
433,456	449,572	797,150	Total - Intergovernmental		819,150	819,150	819,150
Charges for Goods and Services							
12,147	10,667	12,000	3445	Dial a Ride Daily	8,500	8,500	8,500
32,632	41,160	40,000	3447	Transit System Fares	31,000	31,000	31,000
1,401	4,739	4,000	3447.101	Transit System Fares Fixed Route - SALEM	-	-	-
46,180	56,565	56,000	Total - Charges for Goods and Services		39,500	39,500	39,500
Miscellaneous Revenue							
76	224	100	3611	Interest from Investments	600	600	600
1,833	2,788	9,000	3676	Donations-Transit	9,000	9,000	9,000
4	(90)	-	3698	Cash Long and Short	-	-	-
10,781	5,323	500	3699	Other Miscellaneous Income	-	-	-
12,694	8,244	9,600	Total - Miscellaneous Revenue		9,600	9,600	9,600
Transfers In							
151,000	150,821	116,000	3971.001	Transfer From General Fund	116,000	116,000	116,000
-	-	20,000	3971.358	Transfer From General Cap Const	-	-	-
-	-	18,294	3971.591	Transfer From Equipment Replacement	-	-	-
151,000	150,821	154,294	Total - Transfers In		116,000	116,000	116,000
736,150	802,487	1,119,256	Department Total: 000 - Revenue		1,154,250	1,154,250	1,154,250
736,150	802,487	1,119,256	Revenues Total		1,154,250	1,154,250	1,154,250

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 671 - Transit							
Program: 4711 - Fixed Route Transit							
Personnel Services							
153,893	158,508	166,876	5111	Regular Wages	173,116	173,116	173,116
98,932	128,124	83,044	5112	Part-Time Wages	100,964	100,964	100,964
8,058	49	-	5121	Overtime	-	-	-
195	234	186	5211	OR Workers' Benefit	258	258	258
19,439	21,446	19,080	5212	Social Security	20,950	20,950	20,950
45,139	50,221	48,166	5213	Med, Den, Life Ins.	51,382	51,382	51,382
34,261	37,208	50,102	5214	Retirement	43,483	43,483	43,483
570	685	706	5215	Long Term Disability Ins	715	715	715
2,328	3,727	3,249	5216	Unemployment Insurance	2,475	2,475	2,475
339	360	371	5217	Life Insurance	370	370	370
363,154	400,562	371,780	Total - Personnel Services		393,713	393,713	393,713
Materials & Services							
-	224	-	5315	Computer Supplies	-	-	-
1,153	619	2,100	5319	Office Supplies	1,800	1,800	1,800
32	112	-	5321	Cleaning Supplies	-	-	-
30,241	37,457	46,000	5323	Fuel	47,000	47,000	47,000
339	1,138	2,400	5324	Clothing	1,500	1,500	1,500
264	-	3,000	5326	Safety/Medical	500	500	500
42	25	-	5329	Other Supplies	500	500	500
-	-	8,000	5332	Spare Parts	15,000	15,000	15,000
-	16,668	5,000	5337	Tires/Parts	9,000	9,000	9,000
-	1,500	1,500	5414	Accounting/Auditing	1,500	1,500	1,500
320	150	1,700	5416	Medical (Use 5326 Safety/Medical)	-	-	-
26,760	669	3,000	5419	Other Professional Serv	3,500	3,500	3,500
549	920	3,000	5421	Telephone/Data	4,000	4,000	4,000
76	34	100	5422	Postage	100	100	100
830	2,645	3,500	5424	Advertising	2,000	2,000	2,000
1,108	612	3,800	5427	Training (Use 5492)	-	-	-
7,860	7,074	12,600	5428	IS Support	19,140	19,140	19,140
-	179	400	5431	Lodging (Use Travel 5439)	-	-	-
29	12	300	5432	Meals	200	200	200
66	182	25,000	5433	Mileage	28,000	28,000	28,000
-	-	-	5439	Travel	800	800	800
6,061	5,194	8,000	5446	Software Licenses	8,000	8,000	8,000
-	-	17,164	5448	Internal Rent	6,272	6,272	6,272
-	-	-	5451	Natural Gas	944	944	944
-	-	-	5453	Electricity	4,531	4,531	4,531
-	-	-	5454	Solid Waste Disposal	298	298	298
8,966	7,001	8,335	5464	Workers' Comp	9,226	9,226	9,226
9,270	7,239	8,618	5465	General Liability Insur	19,518	19,518	19,518
94	241	5,000	5471	Equipment Repair & Maint	5,000	5,000	5,000
-	-	-	5472	Buildings Repairs & Maint	1,000	1,000	1,000
41,130	46,517	65,000	5475	Vehicle Repair & Maint	30,000	30,000	30,000
-	-	500	5480	Accident Repair	500	500	500
-	300	600	5491	Dues & Subscriptions	600	600	600
-	-	800	5492	Registrations/Training	1,500	1,500	1,500
286	436	2,000	5493	Printing/Binding	2,000	2,000	2,000
230	324	500	5499	Other Services (Acct Closed)	-	-	-
608	-	-	5500	Banking Fees & Charges	-	-	-
136,314	137,471	237,917	Total - Materials & Services		223,929	223,929	223,929

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Capital Outlay				
-	-	385,000	5642	Passenger Vehicles	445,000	445,000	445,000
19,234	37,819	60,000	5649	Other Equipment	60,000	60,000	60,000
19,234	37,819	445,000	Total - Capital Outlay		505,000	505,000	505,000
518,702	575,852	1,054,697	Program Total: 4711 - Fixed Route Transit		1,122,642	1,122,642	1,122,642
			Program: 4712 - Dial-A-Ride				
			Materials & Services				
806	793	-	5319	Office Supplies	-	-	-
64	-	-	5321	Cleaning Supplies	-	-	-
19,804	20,438	-	5323	Fuel	-	-	-
182	1,035	-	5324	Clothing	-	-	-
-	14	-	5329	Other Supplies	-	-	-
-	6,035	-	5337	Tires/Parts	-	-	-
35	150	-	5416	Medical (Use 5326 Safety/Medical)	-	-	-
1,719	576	-	5419	Other Professional Serv	-	-	-
1,279	1,683	-	5421	Telephone/Data	-	-	-
173	383	-	5424	Advertising	-	-	-
387	180	-	5427	Training (Use 5492)	-	-	-
8,253	7,428	-	5428	IS Support	-	-	-
-	179	-	5431	Lodging (Use Travel 5439)	-	-	-
-	12	-	5432	Meals	-	-	-
20,519	22,181	-	5433	Mileage	-	-	-
8,632	8,329	-	5448	Internal Rent	-	-	-
1,708	1,334	-	5464	Workers' Comp	-	-	-
1,766	1,379	-	5465	General Liability Insur	-	-	-
14,432	19,781	-	5475	Vehicle Repair & Maint	-	-	-
-	300	-	5492	Registrations/Training	-	-	-
235	26	-	5493	Printing/Binding	-	-	-
171	324	-	5499	Other Services (Acct Closed)	-	-	-
80,165	92,559	-	Total - Materials & Services		-	-	-
80,165	92,559	-	Program Total: 4712 - Dial-A-Ride		-	-	-
			Program: 9711 - Operating Transfer Out				
			Transfers Out				
-	-	-	5811.568	Transfer to Information Services	3,001	3,001	3,001
-	-	-	Total - Transfers Out		3,001	3,001	3,001
-	-	-	Program Total: 9711 - Operating Transfer Out		3,001	3,001	3,001
598,866	668,411	1,054,697	Department Total: 671 - Transit		1,125,643	1,125,643	1,125,643
			Department: 901 - Ending Fund Balance				
			Program: 9971 - Equity				
			Contingencies and Unappropriated Balances				
-	-	64,559	5921	Contingency	28,607	28,607	28,607
-	-	64,559	Total - Contingencies and Unappropriated Balances		28,607	28,607	28,607
-	-	64,559	Program Total: 9971 - Equity		28,607	28,607	28,607
-	-	64,559	Department Total: 901 - Ending Fund Balance		28,607	28,607	28,607
598,866	668,411	1,119,256	Expenditures Total		1,154,250	1,154,250	1,154,250
137,284	134,076	-	Fund Net: 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 Public Works Department provides administration, operations and maintenance for Street Maintenance activities and Garage activities. The Street Maintenance activities include routine street repair such as overlay preparation, patching, crack sealing, pothole repair, and grading portions of 17 gravel streets, leaf collection, holiday tree collection, centerline striping, pavement markings, street sign maintenance, monthly sweeping contract supervision, weed control, mowing, and other right-of-way maintenance duties. The Garage activities include service and maintenance to the Woodburn fleet with the exception of police department and transit vehicles. All vehicles, heavy and small equipment are maintenance by Garage.

Description of department, including number of personnel:

The section is supervised by the Sanitary, Storm & Surface Water Collection Supervisor. The department is organized to provide both operations and maintenance with clerical administrative support. The Street Maintenance and Garage sections consist of 6 FTE.

Description of FY 2013-14 accomplishments:

- Monitored the contracted services for routine sweeping of city streets.
- Responsible for routine maintenance of all streets in the public right-of-ways, including grading 1.9 miles of gravel streets. Continued the leaf collection program from November through January ending with holiday tree collection.
- Sanded major street intersections during winter storms.
- Facilitated the centerline striping contract with Marion County and other traffic markings are renewed once a year.
- Maintained all regulatory traffic, pavement markings and street name signs
- Provided right of way weed control and mowing
- Assisted with special events

Description of FY 2014-15 proposed focus/goals:

Continue to implement an aggressive street maintenance program that is intended to extend the service life of existing streets and reconstruct streets as funds are available.

Description of major difference(s) between FY 2013-14 and FY 2014-15:

Major maintenance repair projects that were historically included in the Capital Improvement Plan have been moved to this operational budget. Projects costs of \$550,000 were moved into Other Repair & Maintenance in this fund. These types of repairs were previously budgeted as Capital Outlay in Street & Storm Cap Const Fund 363, but have been identified as repairs, not capital improvements. Another \$250,000 was added for FY 2014-15 to increase street repairs.

In addition, the Garage Dept 661 was moved from PW Admin Fund 582 into this fund in this budget.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Street Fund						
Revenues						
368,093	796,932	1,350,000	Fund Balance	1,632,369	1,632,369	1,632,369
-	106,537	120,000	Taxes	120,000	120,000	120,000
1,275	67	750	Licenses and Permits	250	250	250
1,312,024	1,317,468	1,300,000	Intergovernmental	1,300,000	1,300,000	1,300,000
-	353,380	300,000	Franchise Fees	300,000	300,000	300,000
59,638	21,535	8,500	Miscellaneous Revenue	174,626	174,626	174,626
347,678	700,218	220,000	Transfers In	220,000	220,000	220,000
2,088,708	3,296,137	3,299,250	Revenues Total	3,747,245	3,747,245	3,747,245
Expenditures						
455,990	424,937	496,197	Personnel Services	593,997	593,997	593,997
602,764	565,757	856,697	Materials & Services	1,589,016	1,589,016	1,589,016
8,022	-	25,000	Capital Outlay	-	-	-
225,000	199,830	1,169,600	Transfers Out	57,001	57,001	57,001
-	-	751,756	Contingencies and Reserve	1,507,231	1,507,231	1,507,231
1,291,776	1,190,524	3,299,250	Expenditures Total	3,747,245	3,747,245	3,747,245
796,932	2,105,613	-	Revenue Over (Under) Expenditures	-	-	-
9.0	4.0	4.0	Full-Time Equivalent (FTE)	6.0	6.0	6.0

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 \$1,300,000 or 39% is generated from the State Gas Tax. While gas tax rates have increased, the revenue from this type of tax has declined.

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 219.

The total **Transfers Out** amount of \$57,001 is comprised of \$22,500 to Sewer Cap Const Fund for 10% of project CDSW1162, \$30,000 to Equipment Replacement Fund, and \$4,501 to the Information Services Fund for the first of four annual payments for the new phone system. See the section titled Capital Construction Projects beginning on page 220 for information on all budgeted capital projects. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 140 - Street Fund							
Revenues							
Department: 000 - Revenue							
000 - Fund Balance							
368,093	796,932	1,350,000	3081	Beginning Fund Balance	1,632,369	1,632,369	1,632,369
368,093	796,932	1,350,000	Total - Fund Balance		1,632,369	1,632,369	1,632,369
Taxes							
-	106,537	120,000	3171	City Gas Tax	120,000	120,000	120,000
-	106,537	120,000	Total - Taxes		120,000	120,000	120,000
Licenses and Permits							
1,275	67	750	3223	Curb Cuts and Bores	250	250	250
1,275	67	750	Total - Licenses and Permits		250	250	250
Intergovernmental							
1,312,024	1,317,468	1,300,000	3361	State Gas Tax	1,300,000	1,300,000	1,300,000
1,312,024	1,317,468	1,300,000	Total - Intergovernmental		1,300,000	1,300,000	1,300,000
Franchise Fees							
-	265,905	250,000	3141	Privilege Tax, PGE	250,000	250,000	250,000
-	87,475	50,000	3142	Privilege Tax, NW Natural	50,000	50,000	50,000
-	353,380	300,000	Total - Franchise Fees		300,000	300,000	300,000
Miscellaneous Revenue							
1,815	6,581	5,500	3611	Interest from Investments	5,500	5,500	5,500
57,824	14,953	3,000	3699	Other Miscellaneous Income	3,000	3,000	3,000
59,638	21,535	8,500	Total - Miscellaneous Revenue		8,500	8,500	8,500
Transfers In							
221,794	130,000	130,000	3971.001	Transfer From General Fund	130,000	130,000	130,000
35,884	-	-	3971.135	Transfer From Revenue Sharing	-	-	-
-	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
347,678	700,218	220,000	Total - Transfers In		220,000	220,000	220,000
2,088,708	3,296,137	3,299,250	Department Total: 000 - Revenue		3,581,119	3,581,119	3,581,119
Department: 661 - Garage							
Miscellaneous Revenue							
-	-	-	3654	Garage WO Revenue	166,126	166,126	166,126
-	-	-	Total - Miscellaneous Revenue		166,126	166,126	166,126
-	-	-	Department Total: 661 - Garage		166,126	166,126	166,126
2,088,708	3,296,137	3,299,250	Revenues Total		3,747,245	3,747,245	3,747,245

Garage 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.

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 631 - Maintenance							
Program: 4211 - Street Maintenance							
Personnel Services							
297,976	273,218	311,980	5111	Regular Wages	275,653	275,653	275,653
5,771	4,442	4,929	5121	Overtime	4,840	4,840	4,840
148	142	172	5211	OR Workers' Benefit	184	184	184
22,141	20,527	24,088	5212	Social Security	21,368	21,368	21,368
75,607	70,360	77,506	5213	Med, Den, Life Ins.	65,633	65,633	65,633
49,895	50,851	71,462	5214	Retirement	53,184	53,184	53,184
1,056	1,174	1,274	5215	Long Term Disability Ins	1,086	1,086	1,086
2,771	3,609	4,120	5216	Unemployment Insurance	2,534	2,534	2,534
623	614	666	5217	Life Insurance	574	574	574
455,990	424,937	496,197	Total - Personnel Services		425,056	425,056	425,056
Materials & Services							
51	-	200	5315	Computer Supplies	200	200	200
499	208	700	5319	Office Supplies	700	700	700
70	167	300	5321	Cleaning Supplies	300	300	300
15,958	8,185	13,000	5323	Fuel	11,000	11,000	11,000
28	1,227	1,500	5324	Clothing	1,500	1,500	1,500
994	-	1,000	5325	Ag Supplies	-	-	-
1,341	1,208	2,500	5326	Safety/Medical	2,000	2,000	2,000
1,335	1,728	3,000	5329	Other Supplies	4,500	4,500	4,500
59	185	1,200	5333	Paint (Closed)	-	-	-
251	1,111	1,200	5338	Tools	1,200	1,200	1,200
1,172	302	3,000	5339	Other Maintenance Supplies	4,200	4,200	4,200
1,310	691	1,500	5352	Protective Clothing	1,500	1,500	1,500
32,359	32,490	34,000	5361	Road Materials	34,000	34,000	34,000
490	-	1,500	5362	Concrete	1,500	1,500	1,500
9,948	13,091	14,000	5363	Signs	14,000	14,000	14,000
1,558	760	2,600	5369	Other Street Supplies	2,600	2,600	2,600
476	-	1,500	5392	Security Supplies (Closed)	-	-	-
347	28	500	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
13,986	14,707	15,000	5419	Other Professional Serv	15,000	15,000	15,000
4,671	2,013	2,500	5421	Telephone/Data	2,500	2,500	2,500
84	3	300	5422	Postage	300	300	300
178	289	1,000	5424	Advertising	1,000	1,000	1,000
2,537	2,339	2,000	5427	Training (Use 5492)	-	-	-
-	-	175	5432	Meals	175	175	175
-	-	50	5433	Mileage	50	50	50
700	700	700	5439	Travel	700	700	700
1,871	1,510	5,000	5445	Work Equipment	5,000	5,000	5,000
2,583	1,861	3,000	5446	Software Licenses	3,000	3,000	3,000
3,123	2,084	6,000	5451	Natural Gas	6,000	6,000	6,000
7,975	7,389	8,500	5453	Electricity	8,500	8,500	8,500
14,353	2,789	5,000	5454	Solid Waste Disposal	5,000	5,000	5,000
5,559	19,366	4,000	5471	Equipment Repair & Maint	7,000	7,000	7,000
25	-	1,000	5474	Structures Repair & Maint	1,000	1,000	1,000
11,346	5,746	4,000	5475	Vehicle Repair & Maint	4,500	4,500	4,500
-	-	300	5476	Laundry	1,385	1,385	1,385
21,171	7,173	20,000	5479	Other Repair & Maint	820,000	820,000	820,000
5,630	11,076	15,000	5482	Tree Maintenance	15,000	15,000	15,000
699	210	1,000	5492	Registrations/Training	3,000	3,000	3,000
-	145	250	5498	Permits/Fees	250	250	250
2,131	24	1,085	5499	Other Services (Acct Closed)	-	-	-
166,868	140,803	179,060	Total - Materials & Services		978,560	978,560	978,560

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Capital Outlay				
8,022	-	25,000	5649	Other Equipment	-	-	-
8,022	-	25,000	Total - Capital Outlay		-	-	-
630,880	565,740	700,257	Program Total: 4211 - Street Maintenance		1,403,616	1,403,616	1,403,616
			Program: 4261 - Street Cleaning				
			Materials & Services				
997	911	1,000	5323	Fuel	1,000	1,000	1,000
773	764	1,000	5329	Other Supplies	1,000	1,000	1,000
124,877	107,597	125,000	5419	Other Professional Serv	118,000	118,000	118,000
-	-	500	5454	Solid Waste Disposal	500	500	500
-	732	1,000	5471	Equipment Repair & Maint	1,000	1,000	1,000
100	1,069	2,000	5475	Vehicle Repair & Maint	2,000	2,000	2,000
126,747	111,073	130,500	Total - Materials & Services		123,500	123,500	123,500
126,747	111,073	130,500	Program Total: 4261 - Street Cleaning		123,500	123,500	123,500
			Program: 4299 - Street Admin				
			Materials & Services				
-	-	44,915	5409.582	Garage Services	-	-	-
-	-	51,855	5410.582	PW Overhead	-	-	-
-	-	-	5411.001	Engineering Support to General Fund	107,173	107,173	107,173
-	-	135,387	5411.582	Engineering Support to PW Services Fund	-	-	-
900	4,500	6,000	5414	Accounting/Auditing	6,000	6,000	6,000
13,755	11,168	15,750	5428	IS Support	13,200	13,200	13,200
29,523	35,783	17,439	5448	Internal Rent	3,911	3,911	3,911
-	-	-	5451	Natural Gas	550	550	550
-	-	-	5453	Electricity	2,941	2,941	2,941
-	-	-	5454	Solid Waste Disposal	190	190	190
239,195	244,029	240,000	5456	Street Lighting	240,000	240,000	240,000
6,902	5,389	5,389	5464	Workers' Comp	12,028	12,028	12,028
14,602	11,402	11,402	5465	General Liability Insur	12,536	12,536	12,536
-	-	-	5472	Buildings Repairs & Maint	4,451	4,451	4,451
450	450	4,000	5482	Tree Maintenance	4,000	4,000	4,000
2,437	1,159	15,000	5483	Sidewalks	15,000	15,000	15,000
1,385	-	-	5500	Banking Fees & Charges	-	-	-
309,149	313,880	547,137	Total - Materials & Services		421,980	421,980	421,980
309,149	313,880	547,137	Program Total: 4299 - Street Admin		421,980	421,980	421,980
			Program: 9711 - Operating Transfer Out				
			Transfers Out				
-	-	1,139,600	5811.363	Transfer to Street & Storm Cap Const Fund	-	-	-
-	-	-	5811.465	Transfer to Sewer Cap Const	22,500	22,500	22,500
-	-	-	5811.568	Transfer to Information Services	4,501	4,501	4,501
195,000	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
225,000	199,830	1,169,600	Total - Transfers Out		57,001	57,001	57,001
225,000	199,830	1,169,600	Program Total: 9711 - Operating Transfer Out		57,001	57,001	57,001
1,291,776	1,190,523	2,547,494	Department Total: 631 - Maintenance		2,006,097	2,006,097	2,006,097

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 661 - Garage							
Personnel Services							
-	-	-	5111	Regular Wages	110,282	110,282	110,282
-	-	-	5211	OR Workers' Benefit	76	76	76
-	-	-	5212	Social Security	8,446	8,446	8,446
-	-	-	5213	Med, Den, Life Ins.	30,190	30,190	30,190
-	-	-	5214	Retirement	18,277	18,277	18,277
-	-	-	5215	Long Term Disability Ins	443	443	443
-	-	-	5216	Unemployment Insurance	995	995	995
-	-	-	5217	Life Insurance	232	232	232
-	-	-	Total - Personnel Services		168,941	168,941	168,941
Materials & Services							
-	-	-	5315	Computer Supplies	260	260	260
-	-	-	5319	Office Supplies	500	500	500
-	-	-	5322	Lubricants	12,000	12,000	12,000
-	-	-	5323	Fuel	2,000	2,000	2,000
-	-	-	5324	Clothing	1,000	1,000	1,000
-	-	-	5326	Safety/Medical	400	400	400
-	-	-	5329	Other Supplies	3,500	3,500	3,500
-	-	-	5337	Tires/Parts	8,000	8,000	8,000
-	-	-	5338	Tools	2,900	2,900	2,900
-	-	-	5352	Protective Clothing	500	500	500
-	-	-	5419	Other Professional Serv	3,900	3,900	3,900
-	-	-	5421	Telephone/Data	1,200	1,200	1,200
-	-	-	5428	IS Support	9,900	9,900	9,900
-	-	-	5432	Meals	100	100	100
-	-	-	5433	Mileage	100	100	100
-	-	-	5439	Travel	100	100	100
-	-	-	5446	Software Licenses	5,500	5,500	5,500
-	-	-	5454	Solid Waste Disposal	100	100	100
-	-	-	5464	Workers' Comp	3,627	3,627	3,627
-	-	-	5465	General Liability Insur	2,139	2,139	2,139
-	-	-	5471	Equipment Repair & Maint	2,000	2,000	2,000
-	-	-	5472	Buildings Repairs & Maint	750	750	750
-	-	-	5475	Vehicle Repair & Maint	2,000	2,000	2,000
-	-	-	5476	Laundry	1,000	1,000	1,000
-	-	-	5492	Registrations/Training	1,500	1,500	1,500
-	-	-	Total - Materials & Services		64,976	64,976	64,976
-	-	-	Department Total: 661 - Garage		233,917	233,917	233,917
Department: 901 - Ending Fund Balance							
Program: 9971 - Equity							
Contingencies and Unappropriated Balances							
-	-	751,756	5921	Contingency	218,301	218,301	218,301
-	-	-	5981.005	Reserve for Future Construction	1,288,930	1,288,930	1,288,930
-	-	751,756	Total - Contingencies and Unappropriated Balances		1,507,231	1,507,231	1,507,231
-	-	751,756	Program Total: 9971 - Equity		1,507,231	1,507,231	1,507,231
-	-	751,756	Department Total: 901 - Ending Fund Balance		1,507,231	1,507,231	1,507,231
1,291,776	1,190,523	3,299,250	Expenditures Total		3,747,245	3,747,245	3,747,245
796,932	2,105,613	-	Fund Net: 140 - Street Fund		-	-	-

GO Debt Service Fund – 250

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

Description of purpose/functions of department:

The Bonded Debt fund records the payment of principal and interest on the City’s General Obligation bonds. As of June 30, 2013, a single bond issue is outstanding for the Police Facility. The remaining principal due as of July 1, 2014 is \$4,745,000.

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 211.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
GO Debt Service Fund						
Revenues						
78,035	61,397	30,000	Fund Balance	32,600	32,600	32,600
497,316	479,455	528,000	Taxes	521,000	521,000	521,000
1,116	999	900	Miscellaneous Revenue	900	900	900
576,467	541,851	558,900	Revenues Total	554,500	554,500	554,500
Expenditures						
639	-	-	Materials & Services	-	-	-
514,431	514,281	523,781	Debt Service	527,261	527,261	527,261
-	-	35,119	Contingencies and Reserve	27,239	27,239	27,239
515,070	514,281	558,900	Expenditures Total	554,500	554,500	554,500
61,397	27,570	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 250 - GO Debt Service Fund						
<u>Revenues</u>						
Department: 000 - Revenue						
000 - Fund Balance						
78,035	61,397	30,000	3081 Beginning Fund Balance	32,600	32,600	32,600
78,035	61,397	30,000	Total - Fund Balance	32,600	32,600	32,600
<u>Taxes</u>						
497,316	479,455	528,000	3111 Property Tax	520,000	520,000	520,000
-	-	-	3112 Property Taxes Delinquent	1,000	1,000	1,000
497,316	479,455	528,000	Total - Taxes	521,000	521,000	521,000
<u>Miscellaneous Revenue</u>						
1,116	999	900	3611 Interest from Investments	900	900	900
1,116	999	900	Total - Miscellaneous Revenue	900	900	900
576,467	541,851	558,900	Department Total: 000 - Revenue	554,500	554,500	554,500
576,467	541,851	558,900	Revenues Total	554,500	554,500	554,500
<u>Expenditures</u>						
Department: 151 - Finance						
Program: 9111 - Debt Service						
Materials & Services						
639	-	-	5500 Banking Fees & Charges	-	-	-
639	-	-	Total - Materials & Services	-	-	-
<u>Debt Service</u>						
290,000	300,000	320,000	5711 Bond Principal-Police Series 2005, Due 6/1	335,000	335,000	335,000
224,431	214,281	203,781	5721 Bond Interest-Police Series 2005, Due 6/1	192,261	192,261	192,261
514,431	514,281	523,781	Total - Debt Service	527,261	527,261	527,261
515,070	514,281	523,781	Program Total: 9111 - Debt Service	527,261	527,261	527,261
515,070	514,281	523,781	Department Total: 151 - Finance	527,261	527,261	527,261
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	35,119	5921 Contingency	-	-	-
-	-	-	5981.007 Reserve for Debt Service	27,239	27,239	27,239
-	-	35,119	Total - Contingencies and Unappropriated Balances	27,239	27,239	27,239
-	-	35,119	Program Total: 9971 - Equity	27,239	27,239	27,239
515,070	514,281	558,900	Expenditures Total	554,500	554,500	554,500
61,397	27,570	-	Fund Net: 250 - GO Debt Service Fund	-	-	-

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 2013-14 accomplishments:

- Provided water treatment, distribution, secondary disinfection meeting all state and federal regulatory requirements
- Prepared and provided to customers and Oregon Health Authority the 2012 Water Quality Report
- Prepared and provided to customers the third Woodburn Water Works newsletter.
- Flushed and operated Fire Hydrants in the entire system
- Cross connection and backflow prevention, inspected 1435 devices, continue to expand program
- Continued the replacement of existing meters with Automatic Read Meters

Description of FY 2014-15 proposed focus/goals:

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

Description of major difference(s) between FY 2013-14 and FY 2014-15:

Major maintenance repair projects that were historically included in the Capital Improvement Plan have been moved to this operational budget. Projects costs of \$30,000 were moved into Other Repair & Maintenance in this fund. These types of repairs were previously budgeted as Capital Outlay in Water Cap Const Fund 466, but have been identified as repairs, not capital improvements.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Water Fund						
Revenues						
445,627	521,172	1,275,000	Fund Balance	1,646,000	1,646,000	1,646,000
2,142,787	3,236,888	3,315,515	Charges for Goods and Services	3,380,576	3,380,576	3,380,576
56,781	62,281	56,200	Miscellaneous Revenue	56,200	56,200	56,200
85,000	824,000	-	Transfers In	50,000	50,000	50,000
2,730,195	4,644,341	4,646,715	Revenues Total	5,132,776	5,132,776	5,132,776
Expenditures						
1,195,296	1,287,000	1,371,458	Personnel Services	1,291,483	1,291,483	1,291,483
640,489	598,249	838,457	Materials & Services	928,288	928,288	928,288
35,604	19,173	-	Capital Outlay	-	-	-
1,634	1,171,329	1,159,630	Debt Service	1,155,698	1,155,698	1,155,698
336,000	101,322	38,108	Transfers Out	134,337	134,337	134,337
-	-	1,239,062	Contingencies and Reserve	1,622,970	1,622,970	1,622,970
2,209,023	3,177,073	4,646,715	Expenditures Total	5,132,776	5,132,776	5,132,776
521,172	1,467,268	-	Revenue Over (Under) Expenditures	-	-	-
11.0	10.0	10.0	Full-Time Equivalent (FTE)	10.0	10.0	10.0

Revenue Sources and Other Discussion

Charges for Goods and Services the fees collected for water provided to City residents and represent the major revenue source for the Water Fund. The fees of \$3,380,576 represent the sole revenue source for this fund, excluding interest and transfers.

The **Transfers In** amount of \$50,000 is from the Water SDC Fund for a portion of the Water Master Plan that is expected to be completed in the coming year.

For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 211.

The **Transfers Out** amount of \$134,337 includes five different transfers, including \$10,000 to the Equipment Replacement Fund for future needs and \$9,753 to the Information Services Fund for the first of four annual payments for the new phone system. There is a transfer of \$101,250 to Sewer Cap Construction Fund for 45% of Project CDSW1162. An additional \$13,334 represents a payment of \$6,667 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan for the City's accounting and utility billing system. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 470 - Water Fund							
<u>Revenues</u>							
Department: 000 - Revenue							
000 - Fund Balance							
445,627	521,172	1,275,000	3081	Beginning Fund Balance	1,646,000	1,646,000	1,646,000
445,627	521,172	1,275,000	Total - Fund Balance		1,646,000	1,646,000	1,646,000
2,062,954	3,127,167	3,226,415	3434.101	Water Sales Revenue	3,291,476	3,291,476	3,291,476
13,820	21,456	20,000	3434.102	New Services	20,000	20,000	20,000
17,486	20,495	19,000	3434.103	Re-connection Fees	19,000	19,000	19,000
3,746	2,232	3,500	3434.104	Vacations	3,500	3,500	3,500
-	-	100	3434.105	After Hours Fee	100	100	100
2,308	2,390	2,000	3434.106	NSF Check Fee	2,000	2,000	2,000
-	-	-	3434.107	System Improvements	-	-	-
424	3,061	1,500	3434.108	Bulk Water Sales	1,500	1,500	1,500
42,048	60,087	43,000	3434.112	Late Fees	43,000	43,000	43,000
2,142,787	3,236,888	3,315,515	Total - Charges for Goods and Services		3,380,576	3,380,576	3,380,576
1,862	3,827	5,200	3611	Interest from Investments	5,200	5,200	5,200
48,563	52,895	47,000	3625	Facilities Rent	47,000	47,000	47,000
5,892	1,300	-	3691	Sale of Surplus Property	-	-	-
464	3,925	4,000	3699	Other Miscellaneous Income	4,000	4,000	4,000
-	335	-	3881	Reimbursements	-	-	-
56,781	62,282	56,200	Total - Miscellaneous Revenue		56,200	56,200	56,200
15,000	-	-	3971.001	Transfer From General Fund	-	-	-
-	754,000	-	3971.466	Transfer From Water Cap Const	-	-	-
70,000	70,000	-	3971.472	Transfer From Sewer	-	-	-
-	-	-	3971.474	Transfer From Water SDC	50,000	50,000	50,000
85,000	824,000	-	Total - Transfers In		50,000	50,000	50,000
2,730,195	4,644,342	4,646,715	Department Total: 000 - Revenue		5,132,776	5,132,776	5,132,776
2,730,195	4,644,342	4,646,715	Revenues Total		5,132,776	5,132,776	5,132,776

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 611 - Water							
Program: 6411 - Water Supply							
Personnel Services							
770,407	818,416	861,567	5111	Regular Wages	825,055	825,055	825,055
2,002	3,753	4,707	5112	Part-Time Wages	4,641	4,641	4,641
8,531	6,115	15,030	5121	Overtime	15,507	15,507	15,507
366	392	451	5211	OR Workers' Benefit	518	518	518
56,557	60,882	66,828	5212	Social Security	64,182	64,182	64,182
210,172	231,822	203,892	5213	Med, Den, Life Ins.	204,812	204,812	204,812
135,835	149,651	202,230	5214	Retirement	164,178	164,178	164,178
2,762	3,400	3,465	5215	Long Term Disability Ins	3,283	3,283	3,283
7,031	10,779	11,457	5216	Unemployment Insurance	7,622	7,622	7,622
1,634	1,791	1,831	5217	Life Insurance	1,685	1,685	1,685
1,195,296	1,287,000	1,371,458	Total - Personnel Services		1,291,483	1,291,483	1,291,483
1,978	798	1,500	5315	Computer Supplies	1,500	1,500	1,500
1,999	1,790	1,500	5319	Office Supplies	1,500	1,500	1,500
14,707	14,855	19,000	5323	Fuel	16,000	16,000	16,000
2,916	2,413	3,000	5324	Clothing	4,500	4,500	4,500
2,260	2,416	2,300	5326	Safety/Medical	2,300	2,300	2,300
48,835	49,959	50,000	5327	Chemicals	50,000	50,000	50,000
2,363	2,485	2,500	5328	Lab Supplies	2,500	2,500	2,500
7,110	1,080	1,300	5329	Other Supplies	1,300	1,300	1,300
2,328	2,281	3,000	5338	Tools	3,000	3,000	3,000
1,158	123	1,900	5339	Other Maintenance Supplies	1,900	1,900	1,900
16,069	13,988	15,000	5379	Water/Sewer Supplies	15,000	15,000	15,000
9,913	6,522	8,000	5379.001	Line Repair Supplies	8,000	8,000	8,000
33,940	33,865	17,000	5379.002	Customer Service	17,000	17,000	17,000
1,661	1,064	5,500	5379.003	Pump Supplies	5,500	5,500	5,500
15,958	13,297	10,000	5379.004	Meter Parts	10,000	10,000	10,000
2,998	1,128	2,500	5379.005	Protective Equipment	2,500	2,500	2,500
-	2,871	2,000	5392	Security Supplies (Closed)	-	-	-
2,191	641	2,000	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
-	-	500	5417	HR/Other Employee Expenses	500	500	500
20,897	13,317	5,000	5419	Other Professional Serv	10,000	10,000	10,000
14,155	26,483	15,000	5419.501	Testing/Lab	15,000	15,000	15,000
7,153	5,444	6,000	5419.707	Educ Outreach	6,000	6,000	6,000
7,697	10,295	7,000	5421	Telephone/Data	10,000	10,000	10,000
538	886	500	5422	Postage	500	500	500
5,368	2,609	6,000	5427	Training (Use 5492)	-	-	-
995	276	500	5445	Work Equipment	500	500	500
4,487	9,187	4,500	5446	Software Licenses	10,000	10,000	10,000
2,537	1,916	6,000	5451	Natural Gas	3,000	3,000	3,000
195,784	193,526	220,000	5453	Electricity	213,201	213,201	213,201
2,632	871	800	5454	Solid Waste Disposal	800	800	800
6,794	10,818	3,000	5471	Equipment Repair & Maint	5,000	5,000	5,000
3,979	1,694	2,000	5472	Buildings Repairs & Maint	2,000	2,000	2,000
10,639	9,308	2,951	5475	Vehicle Repair & Maint	5,000	5,000	5,000
472	-	-	5479	Other Repair & Maint	30,000	30,000	30,000
985	1,919	1,900	5491	Dues & Subscriptions	1,900	1,900	1,900
1,394	380	1,800	5492	Registrations/Training	5,800	5,800	5,800
1,033	1,289	1,000	5498	Permits/Fees	1,000	1,000	1,000
146	-	250	5499	Other Services (Acct Closed)	-	-	-
456,069	441,794	432,701	Total - Materials & Services		462,701	462,701	462,701

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Capital Outlay							
26,645	11,523	-	5634	Water - Capital	-	-	-
2,000	-	-	5644	Communications	-	-	-
6,959	7,650	-	5649	Other Equipment	-	-	-
35,604	19,173	-	Total - Capital Outlay		-	-	-
1,686,969	1,747,968	1,804,159	Program Total: 6411 - Water Supply		1,754,184	1,754,184	1,754,184
Materials & Services							
4,954	5,097	4,500	5323	Fuel	5,000	5,000	5,000
400	-	300	5419	Other Professional Serv	100	100	100
-	-	150	5421	Telephone/Data	50	50	50
34,776	35,050	20,000	5422	Postage	20,000	20,000	20,000
-	-	400	5433	Mileage	200	200	200
1,588	-	2,000	5471	Equipment Repair & Maint	2,000	2,000	2,000
24,279	18,862	13,000	5493	Printing/Binding	13,000	13,000	13,000
65,998	59,009	40,350	Total - Materials & Services		40,350	40,350	40,350
65,998	59,009	40,350	Program Total: 6421 - Water Meter Reading		40,350	40,350	40,350
Program: 6499 - Water Administration							
Materials & Services							
2	1	100	5319	Office Supplies	-	-	-
2,415	-	1,500	5329	Other Supplies	1,600	1,600	1,600
-	-	-	5409.140	Garage Services	43,506	43,506	43,506
-	-	28,049	5409.582	Garage Services	-	-	-
-	-	43,369	5410.582	PW Overhead	-	-	-
-	-	-	5411.001	Engineering Support to General Fund	25,000	25,000	25,000
-	-	10,805	5411.582	Engineering Support to PW Services Fund	-	-	-
7,750	5,500	9,000	5414	Accounting/Auditing	9,000	9,000	9,000
-	-	-	5419	Other Professional Serv	50,000	50,000	50,000
27,510	24,759	34,650	5428	IS Support	36,300	36,300	36,300
16,832	22,846	14,612	5448	Internal Rent	10,287	10,287	10,287
-	-	161,321	5450	General Right of Way Charge	164,574	164,574	164,574
-	-	-	5454	Solid Waste Disposal	491	491	491
23,447	18,309	18,309	5464	Workers' Comp	25,030	25,030	25,030
33,366	26,031	26,031	5465	General Liability Insur	36,789	36,789	36,789
-	-	-	5472	Buildings Repairs & Maint	5,000	5,000	5,000
7,100	-	17,160	5500	Banking Fees & Charges	17,160	17,160	17,160
-	-	500	5510	Bad Debt Expense	500	500	500
118,422	97,446	365,406	Total - Materials & Services		425,237	425,237	425,237
-	271,065	282,734	5711	Principal, Series 2003 Water, Due Dec 2014	289,548	289,548	289,548
-	175,407	182,792	5711	Principal, 2005 Oregon EDD, Due Dec 2014	190,487	190,487	190,487
-	175,407	182,792	5711	Principal, 2005 Safe Drinking Water, Due Dec 2014	190,487	190,487	190,487
1,634	13,335	-	5714	Interfund Loan	-	-	-
-	287,277	277,242	5711	Interest, Series 2003 Water, Due Dec 2014	266,498	266,498	266,498
-	124,419	117,035	5711	Interest, 2005 Oregon EDD, Due Dec 2014	109,339	109,339	109,339
-	124,419	117,035	5721	Interest, 2005 Safe Drinking Water, Due Dec 2014	109,339	109,339	109,339
1,634	1,171,329	1,159,630	Total - Debt Service		1,155,698	1,155,698	1,155,698
120,056	1,268,775	1,525,036	Program Total: 6499 - Water Administration		1,580,935	1,580,935	1,580,935

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Program: 9711 - Operating Transfer Out						
Transfers Out						
-	-	-	5811.465 Transfer to Sewer Cap Const	101,250	101,250	101,250
-	-	14,774	5811.466 Transfer to Water Cap Const	-	-	-
-	-	-	5811.568 Transfer to Information Services	9,753	9,753	9,753
311,000	76,322	-	5811.582 Transfer to Public Works Svcs Fund	-	-	-
25,000	25,000	10,000	5811.591 Transfer to Equipment Replace	10,000	10,000	10,000
-	-	6,667	5841.376 Interfund Loan Transfer	6,667	6,667	6,667
-	-	6,667	5841.466 Interfund Loan Transfer	6,667	6,667	6,667
336,000	101,322	38,108	Total - Transfers Out	134,337	134,337	134,337
336,000	101,322	38,108	Program Total: 9711 - Operating Transfer Out	134,337	134,337	134,337
2,209,023	3,177,074	3,407,653	Department Total: 611 - Water	3,509,806	3,509,806	3,509,806
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	485,062	5921 Contingency	110,989	110,989	110,989
-	-	-	5981.005 Reserve for Future Construction	757,981	757,981	757,981
-	-	754,000	5981.007 Reserve for Debt Service	754,000	754,000	754,000
-	-	1,239,062	Total - Contingencies and Unappropriated Balances	1,622,970	1,622,970	1,622,970
-	-	1,239,062	Program Total: 9971 - Equity	1,622,970	1,622,970	1,622,970
-	-	1,239,062	Department Total: 901 - Ending Fund Balance	1,622,970	1,622,970	1,622,970
2,209,023	3,177,074	4,646,715	Expenditures Total	5,132,776	5,132,776	5,132,776
521,172	1,467,268	-	Fund Net: 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:

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

Description of department, including number of personnel:

The section is supervised by the Wastewater Treatment Plant Section Supervisor and the Sanitary, Storm & Surface Water Collection Section Supervisor. The department is organized to provide both operations and maintenance with clerical administrative support. The section currently has 16 FTE.

Description of FY 2013-14 accomplishments:

- Worked with DEQ on the NPDES discharge permit renewal, permit is still pending
- Final Design plans for MAO improvements, Treatment Plant Upgrades and Natural Treatment System. Submitted to DEQ for approval end of January 2012, currently under review. DEQ approval process is on hold due to legal challenges beyond the City's control, once approved the first phase will be bid the treatment plant upgrades and lagoon wetlands
- Prepared and provided to customers the third Woodburn Water Works newsletter.
- Completed Biosolids Land Application in conjunction with site authorization with a local farm operation, IOKA Farms. This year we dredged, processed and land applied 545 dry tons of material.
- Completed annual Biosolids, Water Reuse Report to DEQ
- Video inspected 12 miles of Collection System piping
- High Pressure cleaned 18 miles of Collection System piping
- Completed Annual Storm Water Management, TMDL annual report to DEQ
- Clean 15% of the Storm Water System, piping, conveyance and inlets
- Conducted internal training on BMP to reduce pollutants in maintenance activities.
- Participated in numerous Public Outreach Events, Oregon Earth Day, River Ranger Program, Pudding River Watershed education events, Day of the Child, Treatment Plant Tours, etc.

Description of FY 2014-15 proposed focus/goals:

- Award, Construct First Phase of MAO Wastewater Treatment Plant, Natural Treatment System Upgrades
- Complete Final Design, DEQ approval, Award contract and Construct Second Phase of MAO compliance improvements, Floodplain Wetlands and Outfall.
- Complete Poplar Harvest and Replant.
- Complete Biosolids seasonal dredging and off-site land application
- Complete NPDES discharge permit renewal.
- Video Inspect 12 Miles of the City Collection System
- High Pressure Clean 15 Miles of the City Collection System
- Continue Inflow & Infiltration (I&I) removal, and annual reporting to DEQ
- Continue to implement BMP and control measures per the Storm Water Management TMDL implementation plan, to included developing a better defined Erosion Control and Illicit Discharge program.
- Clean 15% of the Storm Water System
- Prepare and submit to DEQ annual Storm Water Management, TMDL annual report to DEQ.
- Continue Participating in Public Outreach Events.

Description of major difference(s) between FY 2013-14 and FY 2014-15:

Major maintenance repair projects that were historically included in the Capital Improvement Plan have been moved to this operational budget. Costs of \$820,000 for these maintenance repair projects are budgeted in Other Repair & Maintenance in this fund for FY 2014-15. These types of repairs were previously budgeted as transfers to capital construction funds, but have been identified as repairs, not capital improvements

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Sewer Fund						
Revenues						
593,229	715,360	3,779,000	Fund Balance	4,837,000	4,837,000	4,837,000
3,066,583	6,548,215	7,030,000	Charges for Goods and Services	7,647,580	7,647,580	7,647,580
700	-	-	Fines and Forfeits	-	-	-
7,705	19,896	14,200	Miscellaneous Revenue	14,200	14,200	14,200
8,724	2,947,664	-	Transfers In	-	-	-
3,676,941	10,231,135	10,823,200	Revenues Total	12,498,780	12,498,780	12,498,780
Expenditures						
1,342,692	1,853,398	1,954,268	Personnel Services	1,860,155	1,860,155	1,860,155
879,283	851,519	1,472,684	Materials & Services	2,320,305	2,320,305	2,320,305
42,972	2,227	79,584	Capital Outlay	40,000	40,000	40,000
1,634	2,963,998	3,309,712	Debt Service	3,727,713	3,727,713	3,727,713
695,000	376,438	173,593	Transfers Out	322,338	322,338	322,338
-	-	3,833,359	Contingencies and Reserve	4,228,269	4,228,269	4,228,269
2,961,581	6,047,580	10,823,200	Expenditures Total	12,498,780	12,498,780	12,498,780
715,360	4,183,555	-	Revenue Over (Under) Expenditures	-	-	-
14.0	15.0	16.0	Full-Time Equivalent (FTE)	16.0	16.0	16.0

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 472 - Sewer Fund Revenues Department: 000 - Revenue 000 - Fund Balance							
593,229	715,360	3,779,000	3081	Beginning Fund Balance	4,837,000	4,837,000	4,837,000
593,229	715,360	3,779,000	Total - Fund Balance		4,837,000	4,837,000	4,837,000
79,689	60,087	80,000	3434.112	Late Fees	80,000	80,000	80,000
2,890,563	6,391,838	6,850,000	3435.101	Sewer System Revenue	7,467,580	7,467,580	7,467,580
96,331	96,289	100,000	3435.103	Septage Dumping	100,000	100,000	100,000
3,066,583	6,548,215	7,030,000	Total - Charges for Goods and Services		7,647,580	7,647,580	7,647,580
700	-	-	3535	Sewer Discharge Fines	-	-	-
700	-	-	Total - Fines and Forfeits		-	-	-
3,302	10,605	12,200	3611	Interest from Investments	12,200	12,200	12,200
4,403	9,291	2,000	3699	Other Miscellaneous Income	2,000	2,000	2,000
7,705	19,896	14,200	Total - Miscellaneous Revenue		14,200	14,200	14,200
8,724	-	-	3971.461	Transfer From Sewer Cap Improv	-	-	-
-	2,892,724	-	3971.465	Transfer From Sewer Construction	-	-	-
-	54,940	-	3971.478	Transfer From Surface Water/Collections	-	-	-
8,724	2,947,664	-	Total - Transfers In		-	-	-
3,676,941	10,231,135	10,823,200	Department Total: 000 - Revenue		12,498,780	12,498,780	12,498,780
3,676,941	10,231,135	10,823,200	Revenues Total		12,498,780	12,498,780	12,498,780

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

The **Transfers Out** amount of \$322,338 includes \$50,000 to the Equipment Replacement Fund for future needs, \$90,000 to the Street Fund for street sweeping costs, \$155,500 to the Sewer Cap Const Fund for 45% of project CDSW1162, and \$13,504 to the Information Services Fund for the first of four annual payments for the new phone system. The remaining \$13,334 represents a payment of \$6,667 to the Street SDC Fund and an equal payment to the Water Cap Construction Fund for repayment of a prior year inter-fund loan. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 621 - Sewer							
Program: 6511 - WWTP Operation							
Personnel Services							
753,368	886,453	939,736	5111	Regular Wages	906,966	906,966	906,966
-	3,753	4,707	5112	Part-Time Wages	4,641	4,641	4,641
9,677	12,288	20,808	5121	Overtime	21,039	21,039	21,039
323	407	476	5211	OR Workers' Benefit	548	548	548
56,003	66,281	73,252	5212	Social Security	70,860	70,860	70,860
152,147	227,121	196,746	5213	Med, Den, Life Ins.	199,725	199,725	199,725
136,350	164,672	218,927	5214	Retirement	177,520	177,520	177,520
2,702	3,737	3,821	5215	Long Term Disability Ins	3,639	3,639	3,639
6,858	11,732	12,549	5216	Unemployment Insurance	8,410	8,410	8,410
1,602	1,952	1,995	5217	Life Insurance	1,867	1,867	1,867
1,119,031	1,378,396	1,473,017	Total - Personnel Services		1,395,215	1,395,215	1,395,215
Materials & Services							
382	3,352	1,500	5315	Computer Supplies	1,500	1,500	1,500
1,967	3,878	2,500	5319	Office Supplies	2,500	2,500	2,500
316	262	1,200	5322	Lubricants	1,200	1,200	1,200
7,392	12,000	14,000	5323	Fuel	16,500	16,500	16,500
1,600	851	4,000	5324	Clothing	4,000	4,000	4,000
5,930	6,788	7,500	5326	Safety/Medical	7,500	7,500	7,500
3,282	7,514	15,000	5327	Chemicals	15,000	15,000	15,000
16,993	15,550	16,000	5328	Lab Supplies	16,000	16,000	16,000
17,010	2,500	3,000	5329	Other Supplies	3,000	3,000	3,000
2,500	-	-	5331	Construction Materials	-	-	-
8,180	9,705	10,000	5335	Electrical Supplies	10,000	10,000	10,000
1,761	4,573	11,000	5336	HVAC	11,000	11,000	11,000
360	-	1,300	5338	Tools	1,300	1,300	1,300
-	655	3,000	5352	Protective Clothing	3,000	3,000	3,000
8,750	10,065	12,000	5384	Trees	12,000	12,000	12,000
-	-	4,500	5392	Security Supplies (Closed)	-	-	-
-	-	7,000	5411	Engineering & Architect	7,000	7,000	7,000
12,889	3,657	25,000	5419	Other Professional Serv	25,000	25,000	25,000
-	19,647	21,000	5419.501	Testing/Lab	21,000	21,000	21,000
3,516	11,280	7,000	5419.707	Educ Outreach	7,000	7,000	7,000
16,553	16,183	16,000	5421	Telephone/Data	16,000	16,000	16,000
534	376	20,800	5422	Postage	800	800	800
3,234	3,121	6,500	5427	Training (Use 5492)	-	-	-
7,136	4,371	5,000	5429	Other Communication Serv	5,000	5,000	5,000
726	249	1,500	5431	Lodging (Use Travel 5439)	-	-	-
274	149	700	5432	Meals	700	700	700
-	270	400	5433	Mileage	400	400	400
-	-	-	5439	Travel	1,500	1,500	1,500
2,084	-	2,000	5443	Office Equipment	2,000	2,000	2,000
1,875	2,059	5,500	5446	Software Licenses	6,000	6,000	6,000
58,191	37,227	30,000	5451	Natural Gas	30,000	30,000	30,000
314,718	299,774	336,000	5453	Electricity	336,000	336,000	336,000
9,038	8,071	9,500	5454	Solid Waste Disposal	9,500	9,500	9,500
70,972	93,804	87,682	5471	Equipment Repair & Maint	87,682	87,682	87,682
3,817	278	5,000	5472	Buildings Repairs & Maint	7,000	7,000	7,000

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
4,724	8,775	5,000	5475	Vehicle Repair & Maint	10,000	10,000	10,000
22,432	18,045	15,000	5476	Laundry	17,000	17,000	17,000
1,573	3,816	5,000	5477	Instrumentation & Calibra	5,000	5,000	5,000
10,803	9,209	8,000	5479	Other Repair & Maint	728,000	728,000	728,000
2,454	2,313	4,500	5492	Registrations/Training	11,000	11,000	11,000
-	-	10,000	5493	Printing/Binding	10,000	10,000	10,000
26,313	22,176	25,000	5498	Permits/Fees	26,000	26,000	26,000
18,528	3,934	8,500	5499	Other Services (Acct Closed)	-	-	-
668,806	646,478	774,082	Total - Materials & Services		1,474,082	1,474,082	1,474,082
-	-	4,084	5639	Other Improvements	-	-	-
2,000	-	1,000	5644	Communications	-	-	-
19,835	-	20,000	5649	Other Equipment	-	-	-
21,835	-	25,084	Total - Capital Outlay		-	-	-
1,809,672	2,024,874	2,272,183	Program Total: 6511 - WWTP Operation		2,869,297	2,869,297	2,869,297
Program: 6599 - Sewer Administration							
Materials & Services							
-	-	-	5409.140	Garage Services	26,866	26,866	26,866
-	-	17,318	5409.582	Garage Services	-	-	-
-	-	42,426	5410.582	PW Overhead	-	-	-
-	-	-	5411.001	Engineering Support to General Fund	55,276	55,276	55,276
-	-	17,680	5411.582	Engineering Support to PW Services Fund	-	-	-
6,500	5,500	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	9,400	5419.003	US Gauging Station Fees	9,400	9,400	9,400
-	-	-	5422	Postage	20,000	20,000	20,000
37,447	33,702	44,100	5428	IS Support	49,500	49,500	49,500
32,004	21,006	21,959	5448	Internal Rent	19,068	19,068	19,068
-	-	9,000	5449	Other Leases	9,000	9,000	9,000
-	-	342,500	5450	General Right of Way Charge	373,379	373,379	373,379
30,476	23,797	23,797	5464	Workers' Comp	43,152	43,152	43,152
33,624	26,256	26,256	5465	General Liability Insur	39,855	39,855	39,855
-	-	-	5472	Buildings Repairs & Maint	400	400	400
10,035	-	17,160	5500	Banking Fees & Charges	17,160	17,160	17,160
150,086	118,236	584,096	Total - Materials & Services		675,556	675,556	675,556
-	1,865,000	1,900,000	5711	Principal, Revenue Series 2011A, Due Mar 2015	2,755,000	2,755,000	2,755,000
-	-	365,153	5711	Principal, Revenue Series 2011B	-	-	-
1,634	13,335	-	5714	Interfund Loan	-	-	-
-	-	14,847	5711	Interest, Revenue Series 2011B	-	-	-
-	542,832	514,856	5721	Interest, Revenue Series 2011A, Due Mar 2015	486,357	486,357	486,357
-	542,831	514,856	5721	Interest, Revenue Series 2011A, Due Aug 2015	486,356	486,356	486,356
1,634	2,963,998	3,309,712	Total - Debt Service		3,727,713	3,727,713	3,727,713
151,720	3,082,234	3,893,808	Program Total: 6599 - Sewer Administration		4,403,269	4,403,269	4,403,269
90,000	90,000	90,000	5811.140	Transfer to Street	90,000	90,000	90,000
-	-	-	5811.465	Transfer to Sewer Cap Const	155,500	155,500	155,500
70,000	70,000	-	5811.470	Transfer to Water	-	-	-
235,000	-	-	5811.478	Transfer to Surface Water	-	-	-
-	-	-	5811.568	Transfer to Information Services	13,504	13,504	13,504
150,000	66,438	-	5811.582	Transfer to Public Works Svcs Fund	-	-	-
150,000	150,000	70,259	5811.591	Transfer to Equipment Replace	50,000	50,000	50,000
-	-	6,667	5841.376	Interfund Loan Transfer	6,667	6,667	6,667
-	-	6,667	5841.466	Interfund Loan Transfer	6,667	6,667	6,667
695,000	376,438	173,593	Total - Transfers Out		322,338	322,338	322,338

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
695,000	376,438	173,593	Program Total: 9711 - Operating Transfer Out		322,338	322,338	322,338
2,656,392	5,483,546	6,339,584	Department Total: 621 - Sewer		7,594,904	7,594,904	7,594,904
Program: 6521 - Sewer Line Maint							
Personnel Services							
151,031	154,192	159,116	5111	Regular Wages	157,003	157,003	157,003
1,782	2,812	4,381	5121	Overtime	4,430	4,430	4,430
75	79	91	5211	OR Workers' Benefit	104	104	104
11,354	11,740	12,508	5212	Social Security	12,357	12,357	12,357
29,521	33,449	30,926	5213	Med, Den, Life Ins.	33,908	33,908	33,908
27,651	28,100	36,358	5214	Retirement	29,922	29,922	29,922
546	636	652	5215	Long Term Disability Ins	631	631	631
1,375	2,038	2,127	5216	Unemployment Insurance	1,457	1,457	1,457
327	333	342	5217	Life Insurance	332	332	332
223,662	233,379	246,501	Total - Personnel Services		240,144	240,144	240,144
423	229	400	5319	Office Supplies	400	400	400
27	66	150	5321	Cleaning Supplies	150	150	150
10,704	8,500	12,000	5323	Fuel	12,000	12,000	12,000
700	367	1,000	5324	Clothing	1,000	1,000	1,000
1,491	1,376	1,200	5326	Safety/Medical	2,000	2,000	2,000
4,395	2,427	5,000	5329	Other Supplies	5,250	5,250	5,250
-	392	250	5333	Paint (Closed)	-	-	-
476	904	750	5338	Tools	750	750	750
1,877	869	1,900	5352	Protective Clothing	1,900	1,900	1,900
88	52	150	5379	Water/Sewer Supplies	150	150	150
-	-	-	5409.140	Garage Services	32,613	32,613	32,613
-	-	19,322	5409.582	Garage Services	-	-	-
438	-	800	5416	Medical (Use 5326 Safety/Medical)	-	-	-
908	636	900	5419	Other Professional Serv	900	900	900
1,601	1,217	2,000	5421	Telephone/Data	1,800	1,800	1,800
68	231	150	5422	Postage	150	150	150
2,033	2,528	2,100	5427	Training (Use 5492)	-	-	-
71	278	350	5445	Work Equipment	350	350	350
5,162	5,379	9,200	5446	Software Licenses	9,200	9,200	9,200
-	-	750	5454	Solid Waste Disposal	750	750	750
20,708	19,131	7,000	5471	Equipment Repair & Maint	8,000	8,000	8,000
5,814	4,662	1,000	5475	Vehicle Repair & Maint	1,468	1,468	1,468
2,004	1,923	2,000	5476	Laundry	2,200	2,200	2,200
-	-	-	5479	Other Repair & Maint	50,000	50,000	50,000
1,000	1,000	800	5492	Registrations/Training	2,900	2,900	2,900
405	1,528	1,468	5499	Other Services (Acct Closed)	-	-	-
60,391	53,696	70,640	Total - Materials & Services		133,931	133,931	133,931
8,046	2,227	40,000	5635	Sewer	40,000	40,000	40,000
2,000	-	-	5644	Communications	-	-	-
11,091	-	14,500	5649	Other Equipment	-	-	-
21,137	2,227	54,500	Total - Capital Outlay		40,000	40,000	40,000
305,189	289,303	371,641	Program Total: 6521 - Sewer Line Maint		414,075	414,075	414,075
305,189	289,303	371,641	Department Total: 631 - Maintenance		414,075	414,075	414,075

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 641 - Surface Water/Collections							
Program: 6611 - Surface Water Collection							
Personnel Services							
-	159,779	152,389	5111	Regular Wages	146,946	146,946	146,946
-	2,299	2,191	5121	Overtime	2,215	2,215	2,215
-	79	81	5211	OR Workers' Benefit	98	98	98
-	12,121	11,730	5212	Social Security	11,340	11,340	11,340
-	34,749	29,324	5213	Med, Den, Life Ins.	32,898	32,898	32,898
-	29,467	36,063	5214	Retirement	29,050	29,050	29,050
-	670	629	5215	Long Term Disability Ins	597	597	597
-	2,107	2,014	5216	Unemployment Insurance	1,352	1,352	1,352
-	351	329	5217	Life Insurance	300	300	300
-	241,623	234,750	Total - Personnel Services		224,796	224,796	224,796
-	-	400	5319	Office Supplies	400	400	400
-	25	100	5321	Cleaning Supplies	100	100	100
-	1,563	6,000	5323	Fuel	6,000	6,000	6,000
-	402	500	5324	Clothing	500	500	500
-	87	650	5325	Ag Supplies	-	-	-
-	261	1,100	5326	Safety/Medical	1,200	1,200	1,200
-	1,886	1,700	5329	Other Supplies	2,400	2,400	2,400
-	-	50	5333	Paint (Closed)	-	-	-
-	400	450	5338	Tools	450	450	450
-	702	1,000	5352	Protective Clothing	1,000	1,000	1,000
-	31	225	5379	Water/Sewer Supplies	225	225	225
-	-	100	5416	Medical (Use 5326 Safety/Medical)	-	-	-
-	2,007	1,200	5419	Other Professional Serv	1,200	1,200	1,200
-	1,217	1,500	5421	Telephone/Data	1,500	1,500	1,500
-	-	50	5422	Postage	50	50	50
-	778	1,500	5427	Training (Use 5492)	-	-	-
-	10,274	12,600	5428	IS Support	13,200	13,200	13,200
-	-	75	5445	Work Equipment	75	75	75
-	270	650	5454	Solid Waste Disposal	650	650	650
-	4,655	4,655	5464	Workers' Comp	-	-	-
-	3,075	3,075	5465	General Liability Insur	-	-	-
-	1,543	2,000	5471	Equipment Repair & Maint	3,000	3,000	3,000
-	1,094	1,500	5475	Vehicle Repair & Maint	1,786	1,786	1,786
-	500	500	5476	Laundry	750	750	750
-	-	750	5492	Registrations/Training	2,250	2,250	2,250
-	2,340	1,536	5499	Other Services (Acct Closed)	-	-	-
-	33,109	43,866	Total - Materials & Services		36,736	36,736	36,736
-	274,731	278,616	Program Total: 6611 - Surface Water Collection		261,532	261,532	261,532
-	274,731	278,616	Department Total: 641 - Surface Water/Collections		261,532	261,532	261,532

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	940,635	5921 Contingency	209,023	209,023	209,023
-	-	-	5981.005 Reserve for Future Construction	1,126,522	1,126,522	1,126,522
-	-	2,892,724	5981.007 Reserve for Debt Service	2,892,724	2,892,724	2,892,724
-	-	3,833,359	Total - Contingencies and Unappropriated Balances	4,228,269	4,228,269	4,228,269
-	-	3,833,359	Program Total: 9971 - Equity	4,228,269	4,228,269	4,228,269
-	-	3,833,359	Department Total: 901 - Ending Fund Balance	4,228,269	4,228,269	4,228,269
2,961,581	6,047,580	10,823,200	Expenditures Total	12,498,780	12,498,780	12,498,780
715,360	4,183,555	-	Fund Net: 472 - Sewer Fund	-	-	-

Capital Construction Funds



General Cap Const Fund – 358

Fund/Fund Number: General Cap Const Fund - 358
Department/Department Number: Administration - 121
Department Director: Jim Row

Purpose of fund:

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

Description of department, including number of personnel:

There are no FTE directly associated with this fund.

Description of FY 2013-14 projects:

- Received funding for and initiated the Legion Park Rehabilitation Project
- Completed Library Door Closers Project
- Completed City Hall Roof Repairs

Description of FY 2014-15 projects:

Project Name	Project Number	Amount	First Year Budgeted
Library HVAC Control System Replacement	CBGF1421	50,000	FY 2014-15
Legion Park Rehab Improvements	CPGF1045	462,800	FY 2013-14
City Hall Roof/HVAC System Replacement	CBGF3118	525,000	FY 2014-15

See Capital Construction Projects beginning on page 220 for information on all budgeted capital projects.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Cap Const Fund						
Revenues						
(10,487)	(122,938)	122,000	Fund Balance	-	-	-
-	44,000	277,800	Intergovernmental	277,800	277,800	277,800
(516)	1,795	-	Miscellaneous Revenue	-	-	-
85,506	207,000	291,000	Transfers In	760,000	760,000	760,000
<hr/>	<hr/>	<hr/>	Revenues Total	<hr/>	<hr/>	<hr/>
74,503	129,857	690,800		1,037,800	1,037,800	1,037,800
Expenditures						
197,441	70,274	538,800	Capital Outlay	1,037,800	1,037,800	1,037,800
-	-	109,000	Transfers Out	-	-	-
-	-	43,000	Contingencies and Reserve	-	-	-
<hr/>	<hr/>	<hr/>	Expenditures Total	<hr/>	<hr/>	<hr/>
197,441	70,274	690,800		1,037,800	1,037,800	1,037,800
<hr/>	<hr/>	<hr/>	Revenue Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
(122,938)	59,583	-		-	-	-

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 **Intergovernmental Revenue** of \$277,800 is a reimbursement grant from the State of Oregon Parks and Recreation for the Legion Park Rehab Improvements project CPGF1045.

The **Transfers In** of \$760,000 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 219.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 358 - General Cap Const Fund				
			Revenues				
			Department: 000 - Revenue				
			000 - Fund Balance				
(10,487)	(122,938)	122,000	3081	Beginning Fund Balance	-	-	-
(10,487)	(122,938)	122,000	Total - Fund Balance		-	-	-
			Intergovernmental				
-	44,000	277,800	3341	State Grants	277,800	277,800	277,800
-	44,000	277,800	Total - Intergovernmental		277,800	277,800	277,800
			Miscellaneous Revenue				
(516)	(456)	-	3611	Interest from Investments	-	-	-
-	2,250	-	3679	Donations-Other	-	-	-
-	1	-	3699	Other Miscellaneous Income	-	-	-
(516)	1,795	-	Total - Miscellaneous Revenue		-	-	-
			Transfers In				
10,000	-	106,000	3971.001	Transfer From General Fund	575,000	575,000	575,000
74,143	-	-	3971.092	Transfer From Gen'l Op Reserve	-	-	-
-	207,000	185,000	3971.364	Transfer From Parks SDC	185,000	185,000	185,000
1,363	-	-	3971.378	Transfer From PW Facility Const	-	-	-
85,506	207,000	291,000	Total - Transfers In		760,000	760,000	760,000
74,503	129,857	690,800	Department Total: 000 - Revenue		1,037,800	1,037,800	1,037,800
74,503	129,857	690,800	Revenues Total		1,037,800	1,037,800	1,037,800

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			<u>Expenditures</u>			
			Department: 121 - Administration			
			Program: 9531 - Construction			
			Capital Outlay			
-	-	14,000	5622 Library - Capital	-	-	-
6,891	-	-	5623.001 Pool Resurfacing	-	-	-
43	-	-	5623.044 Pool Roof	-	-	-
190,299	-	-	5623.045 Pool Plaster	-	-	-
-	-	25,000	5623.046 Pool Projects	-	-	-
-	-	-	5629 Buildings	575,000	575,000	575,000
-	-	462,800	5637 Parks	462,800	462,800	462,800
208	-	-	5637.009 Greenway	-	-	-
-	70,274	-	5637.042 Legion Park Playground	-	-	-
-	-	37,000	5639 Other Improvements	-	-	-
197,441	70,274	538,800	Total - Capital Outlay	1,037,800	1,037,800	1,037,800
197,441	70,274	538,800	Program Total: 9531 - Construction	1,037,800	1,037,800	1,037,800
			Program: 9711 - Operating Transfer Out			
			Transfers Out			
-	-	20,000	5811.110 Transfer to Transit	-	-	-
-	-	89,000	5811.364 Transfer to Parks SDC	-	-	-
-	-	109,000	Total - Transfers Out	-	-	-
-	-	109,000	Program Total: 9711 - Operating Transfer Out	-	-	-
197,441	70,274	647,800	Department Total: 121 - Administration	1,037,800	1,037,800	1,037,800
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	43,000	5981.005 Reserve for Future Construction	-	-	-
-	-	43,000	Total - Contingencies and Unappropriated Balances	-	-	-
-	-	43,000	Program Total: 9971 - Equity	-	-	-
-	-	43,000	Department Total: 901 - Ending Fund Balance	-	-	-
197,441	70,274	690,800	Expenditures Total	1,037,800	1,037,800	1,037,800
(122,938)	59,583	-	Fund Net: 358 - General Cap Const Fund	-	-	-

Street & Storm Cap Const Fund – 363

Fund/Fund Number: Street & Storm Cap Const Fund - 363
Department/Department Number: Maintenance - 631
Department Director: Randy Scott

Description of purpose/functions of department:

The purpose of this fund is for tracking Street, 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.

Description of department, including number of personnel:

There are no personnel services costs associated with this fund.

Description of FY 2013-14 projects:

- Storm culvert restoration along Mill Creek under the Willamette Railroad Crossing near Cleveland Street
- Storm line relocation in the vicinity of the interchange prior to road construction by the State.

Description of FY 2014-15 projects:

Project Name	Project Number	Amount	First Year Budgeted
Safety Sidewalk & ADA Construction	CIST1165	25,000	FY 2010-11
I-5 Interchange Storm Sewer Utility Relocation	CDSW1420	50,000	FY 2013-14
Garfield @ Second Street Storm Improvements	CDSW1419	92,000	FY 2014-15

See Capital Construction Projects beginning on page 220 for information on all budgeted capital projects.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Street & Storm Cap Const Fund						
Revenues						
531,319	674,351	25,000	Fund Balance	210,500	210,500	210,500
326,913	-	-	Taxes	-	-	-
-	280,050	-	Intergovernmental	-	-	-
8,142	2,975	-	Miscellaneous Revenue	-	-	-
-	-	1,164,600	Transfers In	25,000	25,000	25,000
<hr/>	<hr/>	<hr/>	Revenues Total	<hr/>	<hr/>	<hr/>
866,374	957,376	1,189,600		235,500	235,500	235,500
Expenditures						
104,327	-	-	Materials & Services	-	-	-
87,696	721,876	1,189,600	Capital Outlay	167,000	167,000	167,000
-	-	-	Contingencies and Reserve	68,500	68,500	68,500
<hr/>	<hr/>	<hr/>	Expenditures Total	<hr/>	<hr/>	<hr/>
192,023	721,876	1,189,600		235,500	235,500	235,500
<hr/>	<hr/>	<hr/>	Revenue Over (Under) Expenditures	<hr/>	<hr/>	<hr/>
674,351	235,500	-		-	-	-

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 \$25,000 represents funding for Capital Outlay projects. The Transfers In amount is less than total Capital Outlay because the fund is expected to have a beginning balance. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 363 - Street & Storm Cap Const Fund						
Revenues						
Department: 000 - Revenue						
000 - Fund Balance						
531,319	674,351	25,000	3081 Beginning Fund Balance	210,500	210,500	210,500
531,319	674,351	25,000	Total - Fund Balance	210,500	210,500	210,500
Intergovernmental						
-	280,050	-	3333.001 DoT Fund Exchange	-	-	-
-	280,050	-	Total - Intergovernmental	-	-	-
Franchise Fees						
273,376	-	-	3141 Privilege Tax, PGE	-	-	-
53,537	-	-	3142 Privilege Tax, NW Natural	-	-	-
326,913	-	-	Total - Franchise Fees	-	-	-
Miscellaneous Revenue						
1,931	2,975	-	3611 Interest from Investments	-	-	-
6,211	-	-	3699 Other Miscellaneous Income	-	-	-
8,142	2,975	-	Total - Miscellaneous Revenue	-	-	-
Transfers In						
-	-	1,139,600	3971.140 Transfer From Street	-	-	-
-	-	-	3971.376 Transfer From Street SDC	25,000	25,000	25,000
-	-	25,000	3971.377 Transfer From Storm SDC	-	-	-
-	-	1,164,600	Total - Transfers In	25,000	25,000	25,000
866,374	957,375	1,189,600	Department Total: 000 - Revenue	235,500	235,500	235,500
866,374	957,375	1,189,600	Revenues Total	235,500	235,500	235,500

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			<u>Expenditures</u>			
			Department: 631 - Maintenance			
			Program: 9511 - Design Engineering			
			Materials & Services			
48,516	-	-	5411 Engineering & Architect	-	-	-
48,516	-	-	Total - Materials & Services	-	-	-
48,516	-	-	Program Total: 9511 - Design Engineering	-	-	-
			Program: 9512 - Construction Eng			
			Materials & Services			
49,441	-	-	5411 Engineering & Architect	-	-	-
49,441	-	-	Total - Materials & Services	-	-	-
49,441	-	-	Program Total: 9512 - Construction Eng	-	-	-
			Program: 9521 - Right of Way			
			Materials & Services			
122	-	-	5496 Filing/Recording	-	-	-
122	-	-	Total - Materials & Services	-	-	-
122	-	-	Program Total: 9521 - Right of Way	-	-	-
			Program: 9531 - Construction			
			Materials & Services			
5,556	-	-	5419 Other Professional Serv	-	-	-
693	-	-	5500 Banking Fees & Charges	-	-	-
6,249	-	-	Total - Materials & Services	-	-	-
			Capital Outlay			
82,628	694,241	1,010,600	5631 Streets/Alleys/Sidewalks	25,000	25,000	25,000
5,068	27,635	179,000	5636 Storm Drains	142,000	142,000	142,000
87,696	721,876	1,189,600	Total - Capital Outlay	167,000	167,000	167,000
93,945	721,876	1,189,600	Program Total: 9531 - Construction	167,000	167,000	167,000
192,023	721,876	1,189,600	Department Total: 631 - Maintenance	167,000	167,000	167,000
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	-	5981.005 Reserve for Future Construction	68,500	68,500	68,500
-	-	-	Total - Contingencies and Unappropriated Balances	68,500	68,500	68,500
-	-	-	Program Total: 9971 - Equity	68,500	68,500	68,500
-	-	-	Department Total: 901 - Ending Fund Balance	68,500	68,500	68,500
192,023	721,876	1,189,600	Expenditures Total	235,500	235,500	235,500
674,351	235,500	-	Fund Net: 363 - Street & Storm Cap Const Fund	-	-	-

Sewer Cap Const Fund – 465

Fund/Fund Number: Sewer Cap Const Fund - 465
Department/Department Number: Sewer - 621
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.

Description of department, including number of personnel:

There are no personnel associated with this fund.

Description of FY 2013-14 projects:

- Primary focus will be on relocating city sewer lines in the area of the interchange prior to road construction work by the State
- Replace identified sewer collection system piping

Description of FY 2014-15 projects:

Project Name	Project Number	Amount	First Year Budgeted
Replacement:Force Main Air relief Valve Facilities upgrade	CDSW1415	50,000	FY 2014-15
WWTP Admin Building - Admin, Chemical Generator Roof	CBSW1408	54,250	FY 2012-13
Pump Station Upgrades	CDSW1414	225,000	FY 2013-14
I-5 Interchange Sanitary Sewer relocations	CDSW1143	100,000	FY 2013-14
Mill Creek Pump Station Phase 1	CDSW1413	150,000	FY 2013-14
Replacement: ReHab Interceptor at Young & Mill Creek	CDSW1416	175,000	FY 2014-15
Hwy 99E/Young Street Utility Upgrades	CDSW1162	225,000	FY 2013-14
Progress Way sanitary sewer pipeline project	CDSW1418	1362,000	FY 2014-15
West Hayes Street Sanitary Sewer Pipeline Project	CDSW1417	2030,000	FY 2014-15
WWTP Phase 2A Construction/Natural Treatment	CISW1052	1,000,000	FY 2011-12

See Capital Construction Projects beginning on page 220 for information on all budgeted capital projects.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Sewer Cap Const Fund						
Revenues						
(24,282)	17,521,688	17,000,000	Fund Balance	11,000,000	11,000,000	11,000,000
3,101,696	-	-	Charges for Goods and Services	-	-	-
105,199	73,974	105,100	Miscellaneous Revenue	60,000	60,000	60,000
37,179,643	-	-	Other Financing Sources	-	-	-
-	-	-	Transfers In	329,250	329,250	329,250
40,362,256	17,595,662	17,105,100	Revenues Total	11,389,250	11,389,250	11,389,250
Expenditures						
1,032,139	-	-	Materials & Services	-	-	-
439,110	1,172,787	2,635,200	Capital Outlay	5,371,250	5,371,250	5,371,250
21,369,318	-	-	Debt Service	-	-	-
-	2,892,724	-	Transfers Out	-	-	-
-	-	14,469,900	Contingencies and Reserve	6,018,000	6,018,000	6,018,000
22,840,568	4,065,511	17,105,100	Expenditures Total	11,389,250	11,389,250	11,389,250
17,521,688	13,530,151	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

The **Transfers In** of \$329,250 is for three projects not fully funded by sewer bond proceeds held in this fund.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 465 - Sewer Cap Const Fund			
			Revenues			
			Department: 000 - Revenue			
			000 - Fund Balance			
(24,282)	17,521,688	17,000,000	3081 Beginning Fund Balance	11,000,000	11,000,000	11,000,000
(24,282)	17,521,688	17,000,000	Total - Fund Balance	11,000,000	11,000,000	11,000,000
			Charges for Goods and Services			
(71,597)	-	-	3435 Sewer Revenue	-	-	-
3,173,293	-	-	3435.102 Service Chg-95-6 Increase	-	-	-
3,101,696	-	-	Total - Charges for Goods and Services	-	-	-
			Miscellaneous Revenue			
40,727	73,974	105,100	3611 Interest from Investments	60,000	60,000	60,000
64,472	-	-	3699 Other Miscellaneous Income	-	-	-
105,199	73,974	105,100	Total - Miscellaneous Revenue	60,000	60,000	60,000
			Other Financing Sources			
37,179,643	-	-	3916 Note Proceeds	-	-	-
37,179,643	-	-	Total - Other Financing Sources	-	-	-
			Transfers In			
-	-	-	3971.140 Transfer From Street	22,500	22,500	22,500
-	-	-	3971.376 Transfer From Street SDC	50,000	50,000	50,000
-	-	-	3971.470 Transfer From Water	101,250	101,250	101,250
-	-	-	3971.472 Transfer From Sewer	155,500	155,500	155,500
-	-	-	Total - Transfers In	329,250	329,250	329,250
40,362,255	17,595,662	17,105,100	Department Total: 000 - Revenue	11,389,250	11,389,250	11,389,250
40,362,255	17,595,662	17,105,100	Revenues Total	11,389,250	11,389,250	11,389,250

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			<u>Expenditures</u>			
			Department: 621 - Sewer			
			Program: 9111 - Debt Service			
			Materials & Services			
281,452	-	-	5499.999 Bond Issuance Costs	-	-	-
281,452	-	-	Total - Materials & Services	-	-	-
			Debt Service			
20,531,208	-	-	5711 Bond Principal	-	-	-
838,110	-	-	5712 Note Principal	-	-	-
21,369,318	-	-	Total - Debt Service	-	-	-
21,650,770	-	-	Program Total: 9111 - Debt Service	-	-	-
			Program: 9511 - Design Engineering			
			Materials & Services			
749,478	-	-	5411 Engineering & Architect	-	-	-
749,478	-	-	Total - Materials & Services	-	-	-
749,478	-	-	Program Total: 9511 - Design Engineering	-	-	-
			Program: 9512 - Construction Eng			
			Materials & Services			
1,209	-	-	5411 Engineering & Architect	-	-	-
1,209	-	-	Total - Materials & Services	-	-	-
1,209	-	-	Program Total: 9512 - Construction Eng	-	-	-
			Program: 9521 - Right of Way			
			Capital Outlay			
8,574	-	-	5611 Land	-	-	-
8,574	-	-	Total - Capital Outlay	-	-	-
8,574	-	-	Program Total: 9521 - Right of Way	-	-	-
			Program: 9531 - Construction			
			Capital Outlay			
430,536	1,172,787	2,635,200	5635 Sewer	5,371,250	5,371,250	5,371,250
430,536	1,172,787	2,635,200	Total - Capital Outlay	5,371,250	5,371,250	5,371,250
430,536	1,172,787	2,635,200	Program Total: 9531 - Construction	5,371,250	5,371,250	5,371,250
			Program: 9711 - Operating Transfer Out			
			Transfers Out			
-	2,892,724	-	5811.472 Transfer to Sewer	-	-	-
-	2,892,724	-	Total - Transfers Out	-	-	-
-	2,892,724	-	Program Total: 9711 - Operating Transfer Out	-	-	-
22,840,568	4,065,511	2,635,200	Department Total: 621 - Sewer	5,371,250	5,371,250	5,371,250

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	14,469,900	5981.005 Reserve for Future Construction	6,018,000	6,018,000	6,018,000
-	-	14,469,900	Total - Contingencies and Unappropriated Balances	6,018,000	6,018,000	6,018,000
-	-	14,469,900	Program Total: 9971 - Equity	6,018,000	6,018,000	6,018,000
-	-	14,469,900	Department Total: 901 - Ending Fund Balance	6,018,000	6,018,000	6,018,000
22,840,568	4,065,511	17,105,100	Expenditures Total	11,389,250	11,389,250	11,389,250
17,521,688	13,530,151	-	Fund Net: 465 - Sewer Cap Const Fund	-	-	-



Water Cap Const Fund – 466

Fund/Fund Number: Water Cap Const Fund - 466
Department/Department Number: Water - 611
Department Director: Randy Scott

Description of purpose/functions of department:

This fund is used for major water construction projects.

Description of department, including number of personnel:

There are no direct personnel costs associated with this fund.

Description of FY 2013-14 projects:

- Primary focus will be relocating water lines near the interchange prior to road improvements by the State.

Description of FY 2014-15 projects:

Project Name	Project Number	Amount	First Year Budgeted
Hwy 99E Waterline Bore @ Laurel	CDWA1411	220,000	FY 2011-12
Automatic Read Meter replacement	CDWA1060	500,000	FY 2010-11
I-5 Interchange Water Relocations - 214:Frontage to Tunnel	CDWA1158	250,000	FY 2013-14
Hwy 99E Aztec to Lincoln Waterline	CDWA1412	240,000	FY 2014-15

See Capital Construction Projects beginning on page 220 for information on all budgeted capital projects.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Water Cap Const Fund						
Revenues						
5,000,257	4,510,392	4,500,000	Fund Balance	2,387,000	2,387,000	2,387,000
1,074,732	-	-	Charges for Goods and Services	-	-	-
54,917	17,106	26,800	Miscellaneous Revenue	8,000	8,000	8,000
4,804	39,221	-	Other Financing Sources	-	-	-
-	-	93,995	Transfers In	164,221	164,221	164,221
6,134,710	4,566,719	4,620,795	Revenues Total	2,559,221	2,559,221	2,559,221
Expenditures						
115,294	-	-	Materials & Services	-	-	-
353,607	652,999	733,974	Capital Outlay	1,210,000	1,210,000	1,210,000
1,155,416	-	-	Debt Service	-	-	-
-	754,000	65,000	Transfers Out	-	-	-
-	-	3,821,821	Contingencies and Reserve	1,349,221	1,349,221	1,349,221
1,624,318	1,406,999	4,620,795	Expenditures Total	2,559,221	2,559,221	2,559,221
4,510,392	3,159,720	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Transfers In of \$164,221 includes \$125,000 from the Street SDC Fund for half of project CDWA1158 and \$39,221 in 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 219.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 466 - Water Cap Const Fund						
Revenues						
Department: 000 - Revenue						
000 - Fund Balance						
5,000,257	4,510,392	4,500,000	3081 Beginning Fund Balance	2,387,000	2,387,000	2,387,000
5,000,257	4,510,392	4,500,000	Total - Fund Balance	2,387,000	2,387,000	2,387,000
Charges for Goods and Services						
1,074,732	-	-	3434.101 Water Sales Revenue	-	-	-
1,074,732	-	-	Total - Charges for Goods and Services	-	-	-
Miscellaneous Revenue						
14,091	17,106	26,800	3611 Interest from Investments	8,000	8,000	8,000
40,826	-	-	3699 Other Miscellaneous Income	-	-	-
54,917	17,106	26,800	Total - Miscellaneous Revenue	8,000	8,000	8,000
Other Financing Sources						
4,804	39,221	-	3811.123 Interfund Loan From Building	-	-	-
4,804	39,221	-	Total - Other Financing Sources	-	-	-
Transfers In						
-	-	-	3971.376 Transfer From Street SDC	125,000	125,000	125,000
-	-	14,774	3971.470 Transfer From Water	-	-	-
-	-	40,000	3971.474 Transfer From Water SDC	-	-	-
-	-	39,221	3972 Interfund Loan Transfer	39,221	39,221	39,221
-	-	93,995	Total - Transfers In	164,221	164,221	164,221
6,134,710	4,566,719	4,620,795	Revenues Total	2,559,221	2,559,221	2,559,221

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 611 - Water							
Program: 9111 - Debt Service							
Debt Service							
596,127	-	-	5711	Bond Principal	-	-	-
559,290	-	-	5721	Bond Interest	-	-	-
1,155,416	-	-	Total - Debt Service		-	-	-
1,155,416	-	-	Program Total: 9111 - Debt Service		-	-	-
Materials & Services							
98,340	-	-	5411	Engineering & Architect	-	-	-
98,340	-	-	Total - Materials & Services		-	-	-
98,340	-	-	Program Total: 9511 - Design Engineering		-	-	-
Program: 9531 - Construction							
Materials & Services							
16,955	-	-	5419	Other Professional Serv	-	-	-
16,955	-	-	Total - Materials & Services		-	-	-
353,607	652,999	733,974	5634	Water - Capital	1,210,000	1,210,000	1,210,000
353,607	652,999	733,974	Total - Capital Outlay		1,210,000	1,210,000	1,210,000
370,562	652,999	733,974	Program Total: 9531 - Construction		1,210,000	1,210,000	1,210,000
Transfers Out							
-	-	65,000	5811.123	Transfer to Building	-	-	-
-	754,000	-	5811.470	Transfer to Water	-	-	-
-	754,000	65,000	Total - Transfers Out		-	-	-
-	754,000	65,000	Program Total: 9711 - Operating Transfer Out		-	-	-
1,624,318	1,406,999	798,974	Department Total: 611 - Water		1,210,000	1,210,000	1,210,000
Program: 9971 - Equity							
-	-	3,821,821	5981.005	Reserve for Future Construction	1,349,221	1,349,221	1,349,221
-	-	3,821,821	Total - Contingencies and Unappropriated Balances		1,349,221	1,349,221	1,349,221
-	-	3,821,821	Program Total: 9971 - Equity		1,349,221	1,349,221	1,349,221
-	-	3,821,821	Department Total: 901 - Ending Fund Balance		1,349,221	1,349,221	1,349,221
1,624,318	1,406,999	4,620,795	Expenditures Total		2,559,221	2,559,221	2,559,221
4,510,392	3,159,720	-	Fund Net: 466 - Water Cap Const Fund		-	-	-

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, one full-time Plans Examiner/Inspector and 0.30 FTE of the Administrative Assistant position.

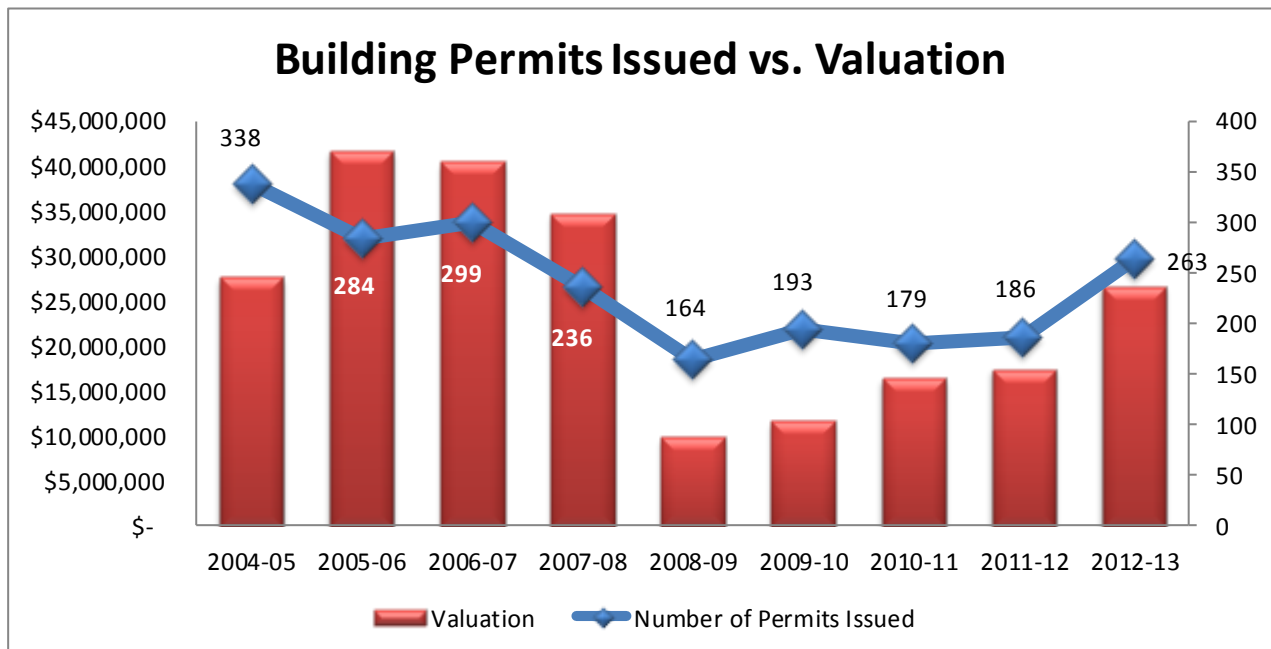
Description of FY 2013-14 accomplishments:

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

Description of FY 2014-15 proposed focus/goals:

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

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



Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Building Inspection Fund						
Revenues						
31,074	94,837	275,000	Fund Balance	440,459	440,459	440,459
332,207	553,273	267,751	Licenses and Permits	331,283	331,283	331,283
11,903	25,112	40,500	Intergovernmental	213,388	213,388	213,388
29,248	39,169	35,000	Miscellaneous Revenue	23,800	23,800	23,800
-	-	65,000	Transfers In	-	-	-
404,432	712,391	683,251	Revenues Total	1,008,930	1,008,930	1,008,930
Expenditures						
206,684	234,897	352,108	Personnel Services	339,663	339,663	339,663
102,912	169,193	95,193	Materials & Services	270,251	270,251	270,251
-	-	235,950	Transfers Out	3,001	3,001	3,001
-	-	-	Contingencies and Reserve	396,015	396,015	396,015
309,595	404,090	683,251	Expenditures Total	1,008,930	1,008,930	1,008,930
94,837	308,301	-	Revenue Over (Under) Expenditures	-	-	-
1.3	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, 58% of operating revenues, is the largest source within the fund. It contains revenue amounts for the various building permits issued within the City of Woodburn. These include Building and Mechanical permits, Plan Check Fees, Fire Check Fees, County Excise Taxes, and other miscellaneous fees.

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 first of four annual payments for the new phone system.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 123 - Building Inspection Fund							
<u>Revenues</u>							
Department: 000 - Revenue							
000 - Fund Balance							
31,074	94,837	275,000	3081	Beginning Fund Balance	440,459	440,459	440,459
31,074	94,837	275,000	Total - Fund Balance		440,459	440,459	440,459
Licenses and Permits							
113,323	167,262	94,579	3221.101	Building Permits	123,266	123,266	123,266
20,036	41,182	21,280	3221.102	Mechanical Permits	21,280	21,280	21,280
102,733	154,279	91,944	3221.105	Plan Check Fees	116,428	116,428	116,428
56,130	66,870	49,328	3221.106	Fire Check Fees	52,719	52,719	52,719
10,099	14,172	10,620	3221.109	Plan Check--Mechanical	10,640	10,640	10,640
-	-	-	3221.110	CET Administrative Fee	6,950	6,950	6,950
29,887	109,508	-	3891.359	CET Suspend	-	-	-
332,207	553,274	267,751	Total - Licenses and Permits		331,283	331,283	331,283
Intergovernmental							
-	-	-	3891	Construction Excise Tax	152,888	152,888	152,888
14,345	25,112	40,000	3891.159	State Surcharge	60,000	60,000	60,000
(2,443)	-	500	3891.259	State Manufactured Home Fee	500	500	500
11,903	25,112	40,500	Total - Intergovernmental		213,388	213,388	213,388
Miscellaneous Revenue							
28	1,159	1,400	3611	Interest from Investments	1,400	1,400	1,400
29,220	38,010	33,600	3699	Other Miscellaneous Income	22,400	22,400	22,400
29,248	39,169	35,000	Total - Miscellaneous Revenue		23,800	23,800	23,800
Transfers In							
-	-	65,000	3971.466	Transfer From Water Cap Const	-	-	-
-	-	65,000	Total - Transfers In		-	-	-
404,432	712,391	683,251	Department Total: 000 - Revenue		1,008,930	1,008,930	1,008,930
404,432	712,391	683,251	Revenues Total		1,008,930	1,008,930	1,008,930

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 521 - Building							
Program: 2241 - Building Inspection							
Personnel Services							
143,200	143,492	235,416	5111	Regular Wages	238,818	238,818	238,818
-	23,153	1	5112	Part-Time Wages	-	-	-
40	52	76	5211	OR Workers' Benefit	93	93	93
10,908	12,788	17,982	5212	Social Security	18,250	18,250	18,250
20,436	21,905	33,694	5213	Med, Den, Life Ins.	25,089	25,089	25,089
30,061	30,408	60,961	5214	Retirement	53,762	53,762	53,762
486	613	602	5215	Long Term Disability Ins	986	986	986
1,267	2,166	3,061	5216	Unemployment Insurance	2,152	2,152	2,152
285	321	315	5217	Life Insurance	513	513	513
206,684	234,897	352,108	Total - Personnel Services		339,663	339,663	339,663
Materials & Services							
2,346	3,662	10,900	5319	Office Supplies	12,900	12,900	12,900
337	360	600	5323	Fuel	750	750	750
-	-	100	5329	Other Supplies	200	200	200
-	-	-	5409.140	Garage Services	1,700	1,700	1,700
12,176	9,405	8,010	5419	Other Professional Serv	5,582	5,582	5,582
600	537	600	5421	Telephone/Data	700	700	700
-	-	55	5422	Postage	55	55	55
10,480	8,934	12,600	5428	IS Support	13,200	13,200	13,200
280	-	-	5431	Lodging (Use Travel 5439)	-	-	-
239	-	-	5433	Mileage	-	-	-
-	463	1,690	5439	Travel	1,690	1,690	1,690
16,427	11,249	10,776	5448	Internal Rent	6,880	6,880	6,880
2,405	1,878	1,878	5464	Workers' Comp	3,819	3,819	3,819
2,909	2,272	2,272	5465	General Liability Insur	3,505	3,505	3,505
201	385	1,050	5475	Vehicle Repair & Maint	1,050	1,050	1,050
570	430	750	5491	Dues & Subscriptions	950	950	950
645	675	2,350	5492	Registrations/Training	3,382	3,382	3,382
30	-	30	5498.259	St Mfg Fee	500	500	500
52,625	25,098	40,000	5498.359	State Surc	60,000	60,000	60,000
-	103,582	-	5498.459	Construction Excise Tax	152,888	152,888	152,888
642	263	1,032	5499	Other Services (Acct Closed)	-	-	-
-	-	500	5729	Interest for CET	500	500	500
102,911	169,193	95,193	Total - Materials & Services		270,251	270,251	270,251
309,595	404,090	447,301	Program Total: 2241 - Building Inspection		609,914	609,914	609,914
Program: 9711 - Operating Transfer Out							
Transfers Out							
-	-	-	5811.568	Transfer to Information Services	3,001	3,001	3,001
-	-	-	Total - Transfers Out		3,001	3,001	3,001
-	-	-	Program Total: 9711 - Operating Transfer Out		3,001	3,001	3,001
309,595	404,090	447,301	Department Total: 521 - Building		612,915	612,915	612,915

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83.

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	235,950	5921 Contingency	396,015	396,015	396,015
-	-	235,950	Total - Contingencies and Unappropriated Balances	396,015	396,015	396,015
-	-	235,950	Program Total: 9971 - Equity	396,015	396,015	396,015
-	-	235,950	Department Total: 901 - Ending Fund Balance	396,015	396,015	396,015
309,595	404,090	683,251	Expenditures Total	1,008,930	1,008,930	1,008,930
94,837	308,301	-	Fund Net: 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 program allows for and sets the procedure for the seizure of private properties that are the product of illegal drug activity, and for the expenditure of the proceeds by the City for illegal drug activity investigations and subsequent arrests.

Description of department, including number of personnel:

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Search & Seizure Fund						
Revenues						
(12,636)	(22,694)	-	Fund Balance	1,100	1,100	1,100
(58)	15,631	-	Miscellaneous Revenue	-	-	-
-	7,063	-	Transfers In	-	-	-
<hr/>						
(12,694)	-	-	Revenues Total	1,100	1,100	1,100
Expenditures						
10,000	-	-	Materials & Services	-	-	-
-	-	-	Contingencies and Reserve	1,100	1,100	1,100
<hr/>						
10,000	-	-	Expenditures Total	1,100	1,100	1,100
<hr/>						
(22,694)	-	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 132 - Search & Seizure Fund			
			<u>Revenues</u>			
			Department: 000 - Revenue			
			000 - Fund Balance			
(12,636)	(22,694)	-	3081 Beginning Fund Balance	1,100	1,100	1,100
(12,636)	(22,694)	-	Total - Fund Balance	1,100	1,100	1,100
			Miscellaneous Revenue			
(58)	(86)	-	3611 Interest from Investments	-	-	-
-	15,717	-	3692 Confiscated Cash	-	-	-
(58)	15,631	-	Total - Miscellaneous Revenue	-	-	-
			Transfers In			
-	7,063	-	3971.001 Transfer From General Fund	-	-	-
-	7,063	-	Total - Transfers In	-	-	-
(12,694)	-	-	Department Total: 000 - Revenue	1,100	1,100	1,100
(12,694)	-	-	Revenues Total	1,100	1,100	1,100
			<u>Expenditures</u>			
			Department: 211 - Police			
			Program: 2131 - Detectives			
			Materials & Services			
10,000	-	-	5329 Other Supplies	-	-	-
10,000	-	-	Total - Materials & Services	-	-	-
10,000	-	-	Program Total: 2131 - Detectives	-	-	-
10,000	-	-	Department Total: 211 - Police	-	-	-
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	-	5921 Contingency	1,100	1,100	1,100
-	-	-	Total - Contingencies and Unappropriated Balances	1,100	1,100	1,100
-	-	-	Program Total: 9971 - Equity	1,100	1,100	1,100
-	-	-	Department Total: 901 - Ending Fund Balance	1,100	1,100	1,100
10,000	-	-	Expenditures Total	1,100	1,100	1,100
(22,694)	-	-	Fund Net: 132 - Search & Seizure Fund	-	-	-

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 Grant (CDBG) Housing Rehabilitation grants in the mid 80's, and again in the mid 90's, for lending to area homeowners eligible for the program. Over the years, through repayment of loans, the Housing Rehabilitation Program had accumulated approximately \$674,585. This income was divided into two categories, restricted (program income) and unrestricted income, based on contract requirements when the grants were originally awarded. Restricted income (\$453,305) is income received from grant years 1993 or later, and we are required to use it to continue the Housing Rehabilitation Program. The unrestricted funds (approximately \$221,000) 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 90 City residents applied for funding, with 29 receiving loans. Because of this outstanding need, Woodburn qualified in May, 2012 for another Community Development Block Grant for housing funds, and were awarded \$400,000.

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

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

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

Description of department, including number of personnel:

The Economic and Community Development Director oversees these programs and there are labor allocations to this fund. See Personnel Allocation on page 212 for allocation details.

Description of FY 2013-14 accomplishments:

- The City received additional CDBG funds to continue the Housing Rehabilitation Program
- Extensive public outreach occurred promoting the program
- Several housing rehabilitation loans have occurred in Woodburn, unincorporated Marion County and Stayton.

Description of FY 2014-15 proposed focus/goals:

- Continue to loan out all CDBG housing rehabilitation funds.
- Continue to administer the housing rehabilitation program.

Description of major difference(s) between FY 2013-14 and FY 2014-15:

The CDBG funded program ends in the fall of 2014. Unallocated CDBG funds will be returned to the State, which administers the federal program.

Additional funding, through loan payoff will need to accumulate before the program continues.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Housing Rehab Fund						
Revenues						
266,582	331,112	274,000	Fund Balance	113,583	113,583	113,583
60,324	16,161	9,500	Miscellaneous Revenue	1,000	1,000	1,000
21,005	35,411	20,000	Other Financing Sources	20,000	20,000	20,000
6,628	-	-	Transfers In	-	-	-
354,538	382,684	303,500	Revenues Total	134,583	134,583	134,583
Expenditures						
10,217	9,378	13,736	Personnel Services	12,502	12,502	12,502
13,209	35,287	40,200	Materials & Services	40,200	40,200	40,200
-	-	200,000	Transfers Out	-	-	-
-	-	49,564	Contingencies and Reserve	81,881	81,881	81,881
23,426	44,665	303,500	Expenditures Total	134,583	134,583	134,583
331,112	338,019	-	Revenue Over (Under) Expenditures	-	-	-

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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 137 - Housing Rehab Fund							
Revenues							
Department: 000 - Revenue							
000 - Fund Balance							
266,582	331,112	274,000	3081	Beginning Fund Balance	113,583	113,583	113,583
266,582	331,112	274,000	Total - Fund Balance		113,583	113,583	113,583
Miscellaneous Revenue							
1,556	1,511	2,000	3611	Interest from Investments	1,000	1,000	1,000
15,550	14,650	7,500	3625	Facilities Rent	-	-	-
43,217	-	-	3642.110	Small Business Loan	-	-	-
60,324	16,161	9,500	Total - Miscellaneous Revenue		1,000	1,000	1,000
Other Financing Sources							
-	9,137	-	3824.000	Loan Payback 2000	-	-	-
-	-	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
17,295	-	5,000	3824.097	Loan Payback 1997	5,000	5,000	5,000
-	660	-	3824.098	Loan Payback 1998	-	-	-
3,710	2,261	-	3824.099	Loan Payback 1999	-	-	-
21,005	35,411	20,000	Total - Other Financing Sources		20,000	20,000	20,000
Transfers In							
6,628	-	-	3971.252	Transfer From Bancroft	-	-	-
6,628	-	-	Total - Transfers In		-	-	-
354,538	382,684	303,500	Department Total: 000 - Revenue		134,583	134,583	134,583
354,538	382,684	303,500	Revenues Total		134,583	134,583	134,583

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 531 - Housing Rehabilitation							
Program: 5911 - Housing							
Personnel Services							
7,408	6,780	9,311	5111	Regular Wages	8,973	8,973	8,973
2	2	3	5211	OR Workers' Benefit	4	4	4
541	501	693	5212	Social Security	668	668	668
811	758	1,084	5213	Med, Den, Life Ins.	591	591	591
1,344	1,206	2,465	5214	Retirement	2,131	2,131	2,131
29	29	39	5215	Long Term Disability Ins	37	37	37
65	88	121	5216	Unemployment Insurance	81	81	81
17	15	20	5217	Life Insurance	17	17	17
10,217	9,378	13,736	Total - Personnel Services		12,502	12,502	12,502
Materials & Services							
-	-	100	5329	Other Supplies	100	100	100
-	11,465	11,000	5419	Other Professional Serv	12,000	12,000	12,000
-	-	100	5451	Natural Gas	100	100	100
11,013	-	2,000	5491	Dues & Subscriptions	2,000	2,000	2,000
-	-	1,000	5492	Registrations/Training	1,000	1,000	1,000
1,858	925	1,000	5498	Permits/Fees	1,000	1,000	1,000
167	968	1,000	5499	Other Services (Acct Closed)	-	-	-
31	21,928	24,000	5499.101	Housing Rehab Loans	24,000	24,000	24,000
140	-	-	5500	Banking Fees & Charges	-	-	-
13,209	35,287	40,200	Total - Materials & Services		40,200	40,200	40,200
23,426	44,665	53,936	Program Total: 5911 - Housing		52,702	52,702	52,702
Program: 9711 - Operating Transfer Out							
Transfers Out							
-	-	200,000	5811.001	Transfer to General Fund	-	-	-
-	-	200,000	Total - Transfers Out		-	-	-
-	-	200,000	Program Total: 9711 - Operating Transfer Out		-	-	-
23,426	44,665	253,936	Department Total: 531 - Housing Rehabilitation		52,702	52,702	52,702
Department: 901 - Ending Fund Balance							
Program: 9971 - Equity							
Contingencies and Unappropriated Balances							
-	-	49,564	5921	Contingency	81,881	81,881	81,881
-	-	49,564	Total - Contingencies and Unappropriated Balances		81,881	81,881	81,881
-	-	49,564	Program Total: 9971 - Equity		81,881	81,881	81,881
-	-	49,564	Department Total: 901 - Ending Fund Balance		81,881	81,881	81,881
23,426	44,665	303,500	Expenditures Total		134,583	134,583	134,583
331,112	338,019	-	Fund Net: 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 improvement are made which benefit the adjacent property and without the assessment the project may not be done.

Description of department, including number of personnel:

There are no personnel costs associated with this fund. The monies collected on individual assessments are used to pay off outstanding liens.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Special Assessment Fund						
Revenues						
974,290	1,000,961	832,000	Fund Balance	1,050,000	1,050,000	1,050,000
27,867	24,013	40,685	Miscellaneous Revenue	22,449	22,449	22,449
<u>1,002,157</u>	<u>1,024,974</u>	<u>872,685</u>	Revenues Total	<u>1,072,449</u>	<u>1,072,449</u>	<u>1,072,449</u>
Expenditures						
1,196	62	-	Materials & Services	-	-	-
-	-	872,685	Contingencies and Reserve	1,072,449	1,072,449	1,072,449
<u>1,196</u>	<u>62</u>	<u>872,685</u>	Expenditures Total	<u>1,072,449</u>	<u>1,072,449</u>	<u>1,072,449</u>
<u>1,000,961</u>	<u>1,024,912</u>	<u>-</u>	Revenue Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>

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 \$40,000.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 360 - Special Assessment Fund							
<u>Revenues</u>							
Department: 000 - Revenue							
000 - Fund Balance							
974,290	1,000,961	832,000	3081	Beginning Fund Balance	1,050,000	1,050,000	1,050,000
974,290	1,000,961	832,000	Total - Fund Balance		1,050,000	1,050,000	1,050,000
<u>Miscellaneous Revenue</u>							
3,737	4,479	6,000	3611	Interest from Investments	6,000	6,000	6,000
3,394	3,127	3,000	3614	Special Assessment-Intere	3,000	3,000	3,000
592	956	-	3681	Special Assessment Princi	-	-	-
-	473	500	3681.001	LID Alley	-	-	-
14,202	10,331	10,000	3681.004	LID Boones Ferry	9,500	9,500	9,500
1,520	-	6,099	3681.007	LID Tout	-	-	-
1,315	1,163	1,449	3681.008	LID Hardcastle	1,449	1,449	1,449
-	676	10,592	3681.009	LID Parr Road	-	-	-
1,209	772	1,045	3681.010	LID West Lincoln	1,000	1,000	1,000
1,899	2,036	2,000	3681.011	LID Ironwood	1,500	1,500	1,500
27,867	24,013	40,685	Total - Miscellaneous Revenue		22,449	22,449	22,449
1,002,157	1,024,974	872,685	Department Total: 000 - Revenue		1,072,449	1,072,449	1,072,449
1,002,157	1,024,974	872,685	Revenues Total		1,072,449	1,072,449	1,072,449
<u>Expenditures</u>							
Department: 691 - Public Works Administration							
Program: 6999 - Public Works Admin & 9531 -Construction							
Materials & Services							
214	-	-	5422	Postage	-	-	-
31	-	-	5496	Filing/Recording	-	-	-
951	62	-	5500	Banking Fees & Charges	-	-	-
1,196	62	-	Total - Materials & Services		-	-	-
1,196	62	-	Program Total: 6999 - Public Works Admin		-	-	-
1,196	62	-	Department Total: 691 - Public Works Administration		-	-	-
Department: 901 - Ending Fund Balance							
Program: 9971 - Equity							
Contingencies and Unappropriated Balances							
-	-	872,685	5921	Contingency	-	-	-
-	-	-	5981.005	Reserve for Future Construction	1,072,449	1,072,449	1,072,449
-	-	872,685	Total - Contingencies and Unappropriated Balances		1,072,449	1,072,449	1,072,449
-	-	872,685	Program Total: 9971 - Equity		1,072,449	1,072,449	1,072,449
-	-	872,685	Department Total: 901 - Ending Fund Balance		1,072,449	1,072,449	1,072,449
1,196	62	872,685	Expenditures Total		1,072,449	1,072,449	1,072,449
1,000,961	1,024,912	-	Fund Net: 360 - Special Assessment Fund		-	-	-

Parks SDC Fund – 364

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

Description of purpose/functions of department:

The Parks SDC Fund collects system development charges assessed against residential and commercial construction projects. Parks SDC funds can only be utilized by the City to support park planning and development projects that add capacity to the City’s parks system.

Description of department, including number of personnel:

There are no FTE directly associated with this fund.

Description of FY 2013-14 accomplishments:

- Received funding for and initiated the Legion Park Rehabilitation Project

Description of FY 2014-15 proposed focus/goals:

- Update Park SDC Methodology
- Complete the Legion Park Rehabilitation Project
- Update Legion Park Master Plan

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks SDC Fund						
Revenues						
406,406	446,130	450,000	Fund Balance	394,000	394,000	394,000
93,824	49,175	20,000	Charges for Goods and Services	90,000	90,000	90,000
1,524	1,990	2,785	Miscellaneous Revenue	2,785	2,785	2,785
-	-	89,000	Transfers In	-	-	-
501,754	497,295	561,785	Revenues Total	486,785	486,785	486,785
Expenditures						
6,846	3,533	30,000	Materials & Services	30,000	30,000	30,000
48,778	24,345	-	Capital Outlay	-	-	-
-	207,000	185,000	Transfers Out	185,000	185,000	185,000
-	-	346,785	Contingencies and Reserve	271,785	271,785	271,785
55,624	234,878	561,785	Expenditures Total	486,785	486,785	486,785
446,130	262,417	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Transfers Out of \$185,000 represents a transfer to the General Cap Const Fund for project CPGF1045 Legion Park Rehab Improvements. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219. See Capital Construction Projects beginning on page 220 for information on all budgeted capital projects.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 364 - Parks SDC Fund						
Revenues						
Department: 000 - Revenue						
000 - Fund Balance						
406,406	446,130	450,000	3081 Beginning Fund Balance	394,000	394,000	394,000
406,406	446,130	450,000	Total - Fund Balance	394,000	394,000	394,000
Charges for Goods and Services						
93,824	49,175	20,000	3458.501 Park's SDC's	90,000	90,000	90,000
93,824	49,175	20,000	Total - Charges for Goods and Services	90,000	90,000	90,000
Miscellaneous Revenue						
1,524	1,991	2,785	3611 Interest from Investments	2,785	2,785	2,785
1,524	1,991	2,785	Total - Miscellaneous Revenue	2,785	2,785	2,785
Transfers In						
-	-	89,000	3971.358 Transfer From General Cap Const	-	-	-
-	-	89,000	Total - Transfers In	-	-	-
501,754	497,295	561,785	Department Total: 000 - Revenue	486,785	486,785	486,785
501,754	497,295	561,785	Revenues Total	486,785	486,785	486,785

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			<u>Expenditures</u>				
			Department: 491 - Parks Administration				
			Program: 9511 - Design Engineering				
			Materials & Services				
6,500	3,533	30,000	5419	Other Professional Serv	30,000	30,000	30,000
346	-	-	5500	Banking Fees & Charges	-	-	-
6,846	3,533	30,000	Total - Materials & Services		30,000	30,000	30,000
6,846	3,533	30,000	Program Total: 9511 - Design Engineering		30,000	30,000	30,000
			Program: 9531 - Construction				
			Capital Outlay				
48,778	14,226	-	5637.009	Greenway	-	-	-
-	10,119	-	5637.040	Centennial Park	-	-	-
48,778	24,345	-	Total - Capital Outlay		-	-	-
48,778	24,345	-	Program Total: 9531 - Construction		-	-	-
			Program: 9711 - Operating Transfer Out				
			Transfers Out				
-	207,000	185,000	5811.358	Transfer to General Cap Const Fund	185,000	185,000	185,000
-	207,000	185,000	Total - Transfers Out		185,000	185,000	185,000
-	207,000	185,000	Program Total: 9711 - Operating Transfer Out		185,000	185,000	185,000
55,624	234,878	215,000	Department Total: 491 - Parks Administration		215,000	215,000	215,000
			Department: 901 - Ending Fund Balance				
			Program: 9971 - Equity				
			Contingencies and Unappropriated Balances				
-	-	346,785	5981.005	Reserve for Future Construction	271,785	271,785	271,785
-	-	346,785	Total - Contingencies and Unappropriated Balances		271,785	271,785	271,785
-	-	346,785	Program Total: 9971 - Equity		271,785	271,785	271,785
-	-	346,785	Department Total: 901 - Ending Fund Balance		271,785	271,785	271,785
55,624	234,878	561,785	Expenditures Total		486,785	486,785	486,785
446,130	262,417	-	Fund Net: 364 - Parks SDC Fund		-	-	-



Street SDC Fund – 376

Fund/Fund Number: Street SDC Fund - 376
Department/Department Number: Maintenance - 631
Department Director: Randy Scott

Description of purpose/functions of department:

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

Description of department, including number of personnel:

There are no personnel costs associated with this fund.

Description of FY 2013-14 accomplishments:

- Relocation city water and sewer lines in the vicinity of the interchange prior to the State beginning construction of the interchange improvements
- Interchange – Local Traffic Management
- Interchange – Tree removal and fence installation near right-of-way

Description of FY 2014-15 proposed focus/goals:

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

The City has been performing ongoing work related to the Oregon Department of Transportation’s interchange improvement 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. The project may need to be fully completed and evaluated before the City’s exact liability can be calculated.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Street SDC Fund						
Revenues						
5,650,804	5,176,680	5,000,000	Fund Balance	4,598,000	4,598,000	4,598,000
400,172	411,527	300,000	Charges for Goods and Services	300,000	300,000	300,000
19,719	25,112	34,000	Miscellaneous Revenue	34,000	34,000	34,000
4,806	39,221	-	Other Financing Sources	-	-	-
71,887	-	39,221	Transfers In	39,221	39,221	39,221
6,147,388	5,652,540	5,373,221	Revenues Total	4,971,221	4,971,221	4,971,221
Expenditures						
211,049	-	-	Materials & Services	-	-	-
725,140	488,371	867,500	Capital Outlay	-	-	-
34,519	33,519	37,520	Debt Service	36,268	36,268	36,268
-	-	-	Transfers Out	200,000	200,000	200,000
-	-	4,468,201	Contingencies and Reserve	4,734,953	4,734,953	4,734,953
970,708	521,890	5,373,221	Expenditures Total	4,971,221	4,971,221	4,971,221
5,176,680	5,130,650	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Transfers In of \$39,221 represents repayment from the General Fund, Water Fund, and Sewer Fund for an inter-fund loan for the City's accounting and utility billing system. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Transfers Out of \$200,000 represents a transfer of \$25,000 to the Street & Storm Cap Construction Fund for half of project CDSW1420, \$125,000 to the Water Cap Const Fund for half of project CDWA1158, and \$50,000 to the Sewer Cap Construction Fund for project CDSW1143. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219. See Capital Construction Projects beginning on page 220 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, 2014 is only \$126,110. For a detailed listing of the debt outstanding, and annual debt service of the City, please refer to Debt Overview on page 211.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 376 - Street SDC Fund						
Revenues						
Department: 000 - Revenue						
000 - Fund Balance						
5,650,804	5,176,680	5,000,000	3081 Beginning Fund Balance	4,598,000	4,598,000	4,598,000
5,650,804	5,176,680	5,000,000	Total - Fund Balance	4,598,000	4,598,000	4,598,000
Charges for Goods and Services						
400,172	411,527	300,000	3458.101 Transportation Impact Fees	300,000	300,000	300,000
400,172	411,527	300,000	Total - Charges for Goods and Services	300,000	300,000	300,000
Miscellaneous Revenue						
19,586	24,947	34,000	3611 Interest from Investments	34,000	34,000	34,000
133	165	-	3615 Interest fr Deferred Pmts	-	-	-
19,719	25,112	34,000	Total - Miscellaneous Revenue	34,000	34,000	34,000
Other Financing Sources						
4,806	39,221	-	3812 Interfund Loan Repayment	-	-	-
4,806	39,221	-	Total - Other Financing Sources	-	-	-
Transfers In						
71,887	-	-	3971.001 Transfer From General Fund	-	-	-
-	-	39,221	3972 Interfund Loan Transfer	39,221	39,221	39,221
71,887	-	39,221	Total - Transfers In	39,221	39,221	39,221
6,147,388	5,652,540	5,373,221	Department Total: 000 - Revenue	4,971,221	4,971,221	4,971,221
6,147,388	5,652,540	5,373,221	Revenues Total	4,971,221	4,971,221	4,971,221

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>						
Department: 631 - Maintenance						
Program: 9111 - Debt Service						
Debt Service						
24,228	33,519	29,663	5711 Bond Principal, 1999 Oregon EDD, Due 12/1	29,895	29,895	29,895
10,291	-	7,857	5721 Bond Interest, 1999 Oregon EDD, Due 12/1	6,373	6,373	6,373
34,519	33,519	37,520	Total - Debt Service	36,268	36,268	36,268
34,519	33,519	37,520	Program Total: 9111 - Debt Service	36,268	36,268	36,268
Program: 9511 - Design Engineering						
Materials & Services						
28,428	-	-	5419 Other Professional Serv	-	-	-
5,850	-	-	5500 Banking Fees & Charges	-	-	-
34,278	-	-	Total - Materials & Services	-	-	-
34,278	-	-	Program Total: 9511 - Design Engineering	-	-	-
Program: 9531 - Construction						
Materials & Services						
176,771	-	-	5419 Other Professional Serv	-	-	-
176,771	-	-	Total - Materials & Services	-	-	-
Capital Outlay						
725,140	488,371	867,500	5631 Streets/Alleys/Sidewalks	-	-	-
725,140	488,371	867,500	Total - Capital Outlay	-	-	-
901,911	488,371	867,500	Program Total: 9531 - Construction	-	-	-
Program: 9711 - Operating Transfer Out						
Transfers Out						
-	-	-	5811.363 Transfer to Street & Storm Cap Const Fund	25,000	25,000	25,000
-	-	-	5811.466 Transfer to Water Cap Const Fund	125,000	125,000	125,000
-	-	-	5811.465 Transfer to Sewer Cap Const Fund	50,000	50,000	50,000
-	-	-	Total - Transfers Out	200,000	200,000	200,000
970,708	521,890	905,020	Department Total: 631 - Maintenance	236,268	236,268	236,268
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	4,468,201	5981.005 Reserve for Future Construction	4,628,668	4,628,668	4,628,668
-	-	-	5981.007 Reserve for Debt Service	106,285	106,285	106,285
-	-	4,468,201	Total - Contingencies and Unappropriated Balances	4,734,953	4,734,953	4,734,953
-	-	4,468,201	Program Total: 9971 - Equity	4,734,953	4,734,953	4,734,953
970,708	521,890	5,373,221	Expenditures Total	4,971,221	4,971,221	4,971,221
5,176,680	5,130,650	-	Fund Net: 376 - Street SDC Fund	-	-	-

Storm SDC Fund – 377

Fund/Fund Number: Storm SDC Fund - 377
Department/Department Number: Maintenance - 631
Department Director: 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 1500 SF house, a 400 SF garage and a 400 SF driveway would be \$253.

Description of department, including number of personnel:

There are no personnel or personnel costs associated with this fund.

Description of FY 2013-14 accomplishments:

- Due to lack of development and reduced revenues no projects were funded in FY 2013-14

Description of FY 2014-15 proposed focus/goals:

- No major projects are planned for FY 2014-15

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Storm SDC Fund						
Revenues						
422,081	443,092	463,000	Fund Balance	467,000	467,000	467,000
19,397	25,328	15,000	Charges for Goods and Services	15,000	15,000	15,000
1,614	1,699	2,000	Miscellaneous Revenue	2,000	2,000	2,000
443,092	470,119	480,000	Revenues Total	484,000	484,000	484,000
Expenditures						
-	-	25,000	Transfers Out	-	-	-
-	-	455,000	Contingencies and Reserve	484,000	484,000	484,000
-	-	480,000	Expenditures Total	484,000	484,000	484,000
443,092	470,119	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 377 - Storm SDC Fund			
			<u>Revenues</u>			
			Department: 000 - Revenue			
			000 - Fund Balance			
422,081	443,092	463,000	3081 Beginning Fund Balance	467,000	467,000	467,000
422,081	443,092	463,000	Total - Fund Balance	467,000	467,000	467,000
			Charges for Goods and Services			
19,397	25,328	15,000	3458.201 Storm SDC's	15,000	15,000	15,000
19,397	25,328	15,000	Total - Charges for Goods and Services	15,000	15,000	15,000
			Miscellaneous Revenue			
1,614	1,699	2,000	3611 Interest from Investments	2,000	2,000	2,000
1,614	1,699	2,000	Total - Miscellaneous Revenue	2,000	2,000	2,000
443,092	470,119	480,000	Department Total: 000 - Revenue	484,000	484,000	484,000
443,092	470,119	480,000	Revenues Total	484,000	484,000	484,000
			<u>Expenditures</u>			
			Department: 631 - Maintenance			
			Program: 9711 - Operating Transfer Out			
			Transfers Out			
-	-	25,000	5811.363 Transfer to Street & Storm Cap Const Fund	-	-	-
-	-	25,000	Total - Transfers Out	-	-	-
-	-	25,000	Program Total: 9711 - Operating Transfer Out	-	-	-
-	-	25,000	Department Total: 631 - Maintenance	-	-	-
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	455,000	5981.005 Reserve for Future Construction	484,000	484,000	484,000
-	-	455,000	Total - Contingencies and Unappropriated Balances	484,000	484,000	484,000
-	-	455,000	Program Total: 9971 - Equity	484,000	484,000	484,000
-	-	455,000	Department Total: 901 - Ending Fund Balance	484,000	484,000	484,000
-	-	480,000	Expenditures Total	484,000	484,000	484,000
443,092	470,119	-	Fund Net: 377 - Storm SDC Fund	-	-	-

Water SDC Fund – 474

Fund/Fund Number: Water SDC Fund - 474
Department/Department Number: Water - 611
Department Director: 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 2013-14 accomplishments:

- Due to lack of development and reduced revenues no projects were funded in FY 2013-14

Description of FY 2014-15 proposed focus/goals:

- Goal is to continue to complete sections of water lines to eliminate dead ends and provide better circulation and pressure to all parts of the water system.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Water SDC						
Revenues						
398,039	662,183	600,000	Fund Balance	794,000	794,000	794,000
260,919	76,311	60,000	Charges for Goods and Services	60,000	60,000	60,000
3,225	2,876	3,475	Miscellaneous Revenue	3,475	3,475	3,475
662,183	741,370	663,475	Revenues Total	857,475	857,475	857,475
Expenditures						
-	-	40,000	Transfers Out	50,000	50,000	50,000
-	-	623,475	Contingencies and Reserve	807,475	807,475	807,475
-	-	663,475	Expenditures Total	857,475	857,475	857,475
662,183	741,370	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

The **Transfers Out** of \$50,000 represents a transfer to the Water Fund for a portion of the Water Master Plan that is expected to be completed in the coming year.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 474 - Water SDC				
			Revenues				
			Department: 000 - Revenue				
			000 - Fund Balance				
398,039	662,183	600,000	3081	Beginning Fund Balance	794,000	794,000	794,000
398,039	662,183	600,000	Total - Fund Balance		794,000	794,000	794,000
260,919	76,310	60,000	3458.301	Water SDC's	60,000	60,000	60,000
260,919	76,310	60,000	Total - Charges for Goods and Services		60,000	60,000	60,000
2,166	2,876	3,475	3611	Interest from Investments	3,475	3,475	3,475
1,060	-	-	3699	Other Miscellaneous Income	-	-	-
3,225	2,876	3,475	Total - Miscellaneous Revenue		3,475	3,475	3,475
662,183	741,370	663,475	Department Total: 000 - Revenue		857,475	857,475	857,475
662,183	741,370	663,475	Revenues Total		857,475	857,475	857,475
			Department: 611 - Water				
			Program: 9711 - Operating Transfer Out				
			Transfers Out				
-	-	40,000	5811.466	Transfer to Water Cap Const	-	-	-
-	-	-	5811.470	Transfer to Water	50,000	50,000	50,000
-	-	40,000	Total - Transfers Out		50,000	50,000	50,000
-	-	40,000	Program Total: 9711 - Operating Transfer Out		50,000	50,000	50,000
-	-	40,000	Department Total: 611 - Water		50,000	50,000	50,000
			Program: 9971 - Equity				
			Contingencies and Unappropriated Balances				
-	-	623,475	5981.005	Reserve for Future Construction	807,475	807,475	807,475
-	-	623,475	Total - Contingencies and Unappropriated Balances		807,475	807,475	807,475
-	-	623,475	Program Total: 9971 - Equity		807,475	807,475	807,475
-	-	623,475	Department Total: 901 - Ending Fund Balance		807,475	807,475	807,475
-	-	663,475	Expenditures Total		857,475	857,475	857,475
662,183	741,370	-	Fund Net: 474 - Water SDC		-	-	-

Sewer SDC Fund – 475

Fund/Fund Number: Sewer SDC Fund - 475
Department/Department Number: Sewer - 621
Department Director: 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 2013-14 accomplishments:

- Due to lack of development and reduced revenues no projects were funded in FY 2013-14

Description of FY 2014-15 proposed focus/goals:

- No projects are planned for FY 2014-15

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Sewer SDC						
Revenues						
106,453	273,587	273,000	Fund Balance	591,000	591,000	591,000
166,529	174,123	100,000	Charges for Goods and Services	110,000	110,000	110,000
605	1,555	1,750	Miscellaneous Revenue	1,800	1,800	1,800
273,587	449,265	374,750	Revenues Total	702,800	702,800	702,800
Expenditures						
-	-	374,750	Contingencies and Reserve	702,800	702,800	702,800
-	-	374,750	Expenditures Total	702,800	702,800	702,800
273,587	449,265	-	Revenue Over (Under) Expenditures	-	-	-

Revenue Sources and Other Discussion

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 475 - Sewer SDC				
			<u>Revenues</u>				
			Department: 000 - Revenue				
			000 - Fund Balance				
106,453	273,587	273,000	3081	Beginning Fund Balance	591,000	591,000	591,000
106,453	273,587	273,000	Total - Fund Balance		591,000	591,000	591,000
166,529	174,123	100,000	3458.401	Sewer SDC's	110,000	110,000	110,000
166,529	174,123	100,000	Total - Charges for Goods and Services		110,000	110,000	110,000
605	1,555	1,750	3611	Interest from Investments	1,800	1,800	1,800
605	1,555	1,750	Total - Miscellaneous Revenue		1,800	1,800	1,800
273,587	449,265	374,750	Department Total: 000 - Revenue		702,800	702,800	702,800
273,587	449,265	374,750	Revenues Total		702,800	702,800	702,800
			Department: 901 - Ending Fund Balance				
			Program: 9971 - Equity				
			Contingencies and Unappropriated Balances				
-	-	374,750	5981.005	Reserve for Future Construction	702,800	702,800	702,800
-	-	374,750	Total - Contingencies and Unappropriated Balances		702,800	702,800	702,800
-	-	374,750	Program Total: 9971 - Equity		702,800	702,800	702,800
-	-	374,750	Department Total: 901 - Ending Fund Balance		702,800	702,800	702,800
-	-	374,750	Expenditures Total		702,800	702,800	702,800
273,587	449,265	-	Fund Net: 475 - Sewer SDC		-	-	-

Internal Services Funds



Information Services Fund – 568

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

Description of purpose/functions of department:

This program provides the City's Information Services operations and maintenance. The program is also responsible for funding the systematic replacement of network and desktop assets. Costs are distributed based on the number of personal computers (PC's) and printers used by each program. The methodology for charging out costs is revised to include labor costs in 2013-2014 and to account for all program costs within the Information Services program budget.

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

Description of department, including number of personnel:

The department consists of four staff members.

Description of FY 2013-14 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 and continued supporting 6 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 2014-15 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Information Services						
Revenues						
154,205	50,352	18,000	Fund Balance	70,000	70,000	70,000
67,909	77,193	67,711	Charges for Goods and Services	70,511	70,511	70,511
685,375	583,183	661,050	Miscellaneous Revenue	692,048	692,048	692,048
12,830	-	187,000	Transfers In	57,529	57,529	57,529
920,319	710,728	933,761	Revenues Total	890,088	890,088	890,088
Expenditures						
326,221	344,964	359,339	Personnel Services	358,961	358,961	358,961
420,768	222,858	274,161	Materials & Services	398,735	398,735	398,735
122,978	74,542	277,000	Capital Outlay	87,529	87,529	87,529
-	-	23,261	Contingencies and Reserve	44,863	44,863	44,863
869,967	642,364	933,761	Expenditures Total	890,088	890,088	890,088
50,352	68,364	-	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 \$692,048. 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 \$70,511, this revenue source provides 9% of the total operating revenue in the fund.

Materials & Services increased based on our detailed review of capital outlay. There was \$50,000 of computer expense budgeted as capital outlay in the prior year that is now budgeted as Materials & Services.

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. 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 568 - Information Services Revenues Department: 000 - Revenue 000 - Fund Balance							
154,205	50,352	18,000	3081	Beginning Fund Balance	70,000	70,000	70,000
154,205	50,352	18,000	Total - Fund Balance		70,000	70,000	70,000
-	15,611	-	3421	Police Reimbursements	-	-	-
12,746	11,195	11,195	3421.002	Reimbursements Hubbard	11,195	11,195	11,195
18,703	9,424	15,198	3421.003	Reimbursements Mt Angel	15,198	15,198	15,198
28,509	23,994	23,318	3421.004	Reimbursements Silverton	23,318	23,318	23,318
-	38	-	3421.005	Reimburse Aurora FD	-	-	-
-	4,380	-	3421.007	Reimburse Mt Angel FD	-	-	-
7,950	12,552	18,000	3421.008	Reimbursement METCOM (Norcom)	20,800	20,800	20,800
67,909	77,193	67,711	Total - Charges for Goods and Services		70,511	70,511	70,511
(491)	160	300	3611	Interest from Investments	300	300	300
489,457	423,004	475,050	3652.001	IS Revenue - General Fund	537,308	537,308	537,308
16,113	14,502	12,600	3652.110	IS Revenue - Transit	19,140	19,140	19,140
10,480	8,934	12,600	3652.123	IS Revenue - Building Inspection	13,200	13,200	13,200
2,161	-	-	3652.134	IS Revenue - Weed & Seed	-	-	-
2,763	2,234	-	3652.138	IS Revenue - RSVP	-	-	-
13,755	11,168	15,750	3652.140	IS Revenue - Street	23,100	23,100	23,100
27,510	24,759	34,650	3652.470	IS Revenue - Water	36,300	36,300	36,300
37,447	33,702	56,700	3652.472	IS Revenue - Sewer	62,700	62,700	62,700
13,755	10,274	-	3652.478	IS Revenue - Surface Water	-	-	-
52,385	47,146	53,400	3652.582	IS Revenue - Public Works Services	-	-	-
7,610	352	-	3699	Other Miscellaneous Income	-	-	-
12,430	6,949	-	3881	Reimbursements	-	-	-
685,375	583,183	661,050	Total - Miscellaneous Revenue		692,048	692,048	692,048
-	-	187,000	3971.001	Transfer From General Fund	23,769	23,769	23,769
-	-	-	3971.110	Transfer From Transit	3,001	3,001	3,001
-	-	-	3971.123	Transfer From Building	3,001	3,001	3,001
-	-	-	3971.140	Transfer From Street	4,501	4,501	4,501
-	-	-	3971.470	Transfer From Water	9,753	9,753	9,753
-	-	-	3971.472	Transfer From Sewer	13,504	13,504	13,504
12,830	-	-	3971.580	Transfer From Central Stores	-	-	-
12,830	-	187,000	Total - Transfers In		57,529	57,529	57,529
920,319	710,728	933,761	Department Total: 000 - Revenue		890,088	890,088	890,088
920,319	710,728	933,761	Revenues Total		890,088	890,088	890,088

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 151 - Finance							
Program: 1921 - Information Services							
Personnel Services							
222,528	229,173	234,224	5111	Regular Wages	238,750	238,750	238,750
-	-	1	5112	Part-Time Wages	-	-	-
-	606	-	5121	Overtime	-	-	-
86	101	108	5211	OR Workers' Benefit	129	129	129
16,417	17,056	17,918	5212	Social Security	18,270	18,270	18,270
45,035	52,929	43,316	5213	Med, Den, Life Ins.	45,208	45,208	45,208
38,875	40,599	59,248	5214	Retirement	52,927	52,927	52,927
819	988	968	5215	Long Term Disability Ins	998	998	998
1,974	2,991	3,046	5216	Unemployment Insurance	2,151	2,151	2,151
488	521	510	5217	Life Insurance	528	528	528
326,221	344,964	359,339	Total - Personnel Services		358,961	358,961	358,961
43,881	36,156	38,000	5315	Computer Supplies	35,000	35,000	35,000
3,765	3,020	3,000	5319	Office Supplies	2,000	2,000	2,000
9,339	-	-	5329	Other Supplies	-	-	-
16,039	15,962	40,000	5415	Computer	45,000	45,000	45,000
-	-	-	5419	Other Professional Serv	40,000	40,000	40,000
9,589	9,277	11,000	5421	Telephone/Data	11,000	11,000	11,000
4,403	364	500	5422	Postage	500	500	500
7,884	7,314	9,000	5423	Internet	9,000	9,000	9,000
1,252	626	1,500	5433	Mileage	1,500	1,500	1,500
202,006	140,718	160,650	5446	Software Licenses	230,000	230,000	230,000
109,680	-	-	5446.915	NWS Upgrade	-	-	-
-	-	-	5448	Internal Rent	14,665	14,665	14,665
4,988	3,895	3,895	5464	Workers' Comp	2,669	2,669	2,669
3,990	3,116	3,116	5465	General Liability Insur	3,901	3,901	3,901
864	-	-	5471	Equipment Repair & Maint	-	-	-
2,360	2,410	3,500	5492	Registrations/Training	3,500	3,500	3,500
727	-	-	5500	Banking Fees & Charges	-	-	-
420,767	222,858	274,161	Total - Materials & Services		398,735	398,735	398,735
Capital Outlay							
79,749	44,558	50,000	5645	Computing	-	-	-
43,229	29,984	40,000	5645.101	Network	30,000	30,000	30,000
-	-	187,000	5645.102	Telephone	57,529	57,529	57,529
122,978	74,542	277,000	Total - Capital Outlay		87,529	87,529	87,529
869,967	642,364	910,500	Program Total: 1921 - Information Services		845,225	845,225	845,225
869,967	642,364	910,500	Department Total: 151 - Finance		845,225	845,225	845,225

For an explanation regarding Materials & Services changes caused by Internal Rent, account 5448, see Parks and Facilities Maintenance section beginning on page 83. It was noted during the Internal Rent review that this department should be charged Internal Rent.

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	7,261	5921 Contingency	24,863	24,863	24,863
-	-	16,000	5981.011 Reserve for Plotters	20,000	20,000	20,000
-	-	23,261	Total - Contingencies and Unappropriated Balances	44,863	44,863	44,863
-	-	23,261	Program Total: 9971 - Equity	44,863	44,863	44,863
-	-	23,261	Department Total: 901 - Ending Fund Balance	44,863	44,863	44,863
869,967	642,364	933,761	Expenditures Total	890,088	890,088	890,088
50,352	68,364	-	Fund Net: 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 2013-14 accomplishments:

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

Description of FY 2014-15 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Insurance Fund						
Revenues						
206,950	299,609	150,000	Fund Balance	412,000	412,000	412,000
597,418	502,301	514,229	Miscellaneous Revenue	542,157	542,157	542,157
804,368	801,910	664,229	Revenues Total	954,157	954,157	954,157
Expenditures						
31,912	55,443	55,754	Personnel Services	53,179	53,179	53,179
472,847	349,652	518,152	Materials & Services	554,076	554,076	554,076
-	-	90,323	Contingencies and Reserve	346,902	346,902	346,902
504,759	405,095	664,229	Expenditures Total	954,157	954,157	954,157
299,609	396,815	-	Revenue Over (Under) Expenditures	-	-	-

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 581 - Insurance Fund							
<u>Revenues</u>							
000 - Fund Balance							
206,950	299,609	150,000	3081	Beginning Fund Balance	412,000	412,000	412,000
206,950	299,609	150,000	Total - Fund Balance		412,000	412,000	412,000
(123)	1,374	1,600	3611	Interest from Investments	1,800	1,800	1,800
303,466	277,942	277,942	3658.101	General Liability	277,942	277,942	277,942
285,811	222,063	222,063	3658.104	Workers Comp	261,415	261,415	261,415
8,264	922	12,624	3699	Other Miscellaneous Income	1,000	1,000	1,000
597,418	502,301	514,229	Total - Miscellaneous Revenue		542,157	542,157	542,157
804,368	801,910	664,229	Department Total: 000 - Revenue		954,157	954,157	954,157
804,368	801,910	664,229	Revenues Total		954,157	954,157	954,157

Revenue Sources and Other Discussion

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

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 131 - City Recorder							
Program: 1611 - Risk Management							
Personnel Services							
20,789	39,903	39,634	5111	Regular Wages	38,446	38,446	38,446
7	15	17	5211	OR Workers' Benefit	20	20	20
1,594	3,031	3,032	5212	Social Security	2,944	2,944	2,944
4,599	4,296	2,486	5213	Med, Den, Life Ins.	2,750	2,750	2,750
4,619	7,415	9,820	5214	Retirement	8,423	8,423	8,423
78	174	163	5215	Long Term Disability Ins	162	162	162
180	519	516	5216	Unemployment Insurance	348	348	348
46	91	86	5217	Life Insurance	86	86	86
31,912	55,443	55,754	Total - Personnel Services		53,179	53,179	53,179
66	-	-	5326	Safety/Medical	-	-	-
600	-	-	5418	Risk Management	-	-	-
-	-	-	5432	Meals	50	50	50
112	34	166	5433	Mileage	150	150	150
-	-	-	5439	Travel	350	350	350
28,343	39,725	44,649	5461	Auto Insurance	54,429	54,429	54,429
2,202	2,000	2,178	5462	Employee Blanket Bond	2,000	2,000	2,000
51,105	60,881	66,429	5463	Bldg/Personal Prop	73,427	73,427	73,427
289,559	137,897	252,648	5464	Workers' Comp	250,000	250,000	250,000
78,701	92,719	107,811	5465	General Liability Insur	130,280	130,280	130,280
5,665	1,294	32,670	5468	Deductible	25,000	25,000	25,000
14,883	14,764	10,890	5469	Other Insurance Costs	18,000	18,000	18,000
-	-	50	5491	Dues & Subscriptions	65	65	65
825	337	630	5492	Registrations/Training	325	325	325
21	-	31	5499	Other Services (Acct Closed)	-	-	-
765	-	-	5500	Banking Fees & Charges	-	-	-
472,846	349,652	518,152	Total - Materials & Services		554,076	554,076	554,076
504,759	405,095	573,906	Program Total: 1611 - Risk Management		607,255	607,255	607,255
504,759	405,095	573,906	Department Total: 131 - City Recorder		607,255	607,255	607,255
Program: 9971 - Equity							
Contingencies and Unappropriated Balances							
-	-	90,323	5921	Contingency	346,902	346,902	346,902
-	-	90,323	Total - Contingencies and Unappropriated Balances		346,902	346,902	346,902
-	-	90,323	Program Total: 9971 - Equity		346,902	346,902	346,902
-	-	90,323	Department Total: 901 - Ending Fund Balance		346,902	346,902	346,902
504,759	405,095	664,229	Expenditures Total		954,157	954,157	954,157
299,609	396,815	-	Fund Net: 581 - Insurance Fund		-	-	-



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 1/10th 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 2013-14 expenditures:

- The amount that the Transit Fund had transferred to this fund was transferred back to the Transit Fund in preparation for the purchase of the large bus (should be completed in FY 2014-15).

Description of FY 2014-15 expenditures:

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Equipment Replacement Fd						
Revenues						
460,888	570,636	728,463	Fund Balance	811,779	811,779	811,779
1,765	3,074	4,000	Miscellaneous Revenue	4,000	4,000	4,000
210,000	210,000	115,259	Transfers In	90,000	90,000	90,000
672,653	783,710	847,722	Revenues Total	905,779	905,779	905,779
Expenditures						
102,017	72,705	829,428	Capital Outlay	883,878	883,878	883,878
-	-	18,294	Transfers Out	21,901	21,901	21,901
102,017	72,705	847,722	Expenditures Total	905,779	905,779	905,779
570,636	711,005	-	Revenue Over (Under) Expenditures	-	-	-

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Fund: 591 - Equipment Replacement Fd				
			<u>Revenues</u>				
			Department: 000 - Revenue				
			000 - Fund Balance				
460,888	570,636	728,463	3081	Beginning Fund Balance	811,779	811,779	811,779
460,888	570,636	728,463	Total - Fund Balance		811,779	811,779	811,779
1,765	3,074	4,000	3611	Interest from Investments	4,000	4,000	4,000
1,765	3,074	4,000	Total - Miscellaneous Revenue		4,000	4,000	4,000
30,000	30,000	30,000	3971.140	Transfer From Street	30,000	30,000	30,000
25,000	25,000	10,000	3971.470	Transfer From Water	10,000	10,000	10,000
150,000	150,000	70,259	3971.472	Transfer From Sewer	50,000	50,000	50,000
5,000	5,000	5,000	3971.582	Transfer From Public Works Svcs	-	-	-
210,000	210,000	115,259	Total - Transfers In		90,000	90,000	90,000
672,653	783,710	847,722	Department Total: 000 - Revenue		905,779	905,779	905,779
672,653	783,710	847,722	Revenues Total		905,779	905,779	905,779

Revenue Sources and Other Discussion

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

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

Transfers Out of \$21,901 represents a transfer to the General Fund to cover a portion of the purchase of a new mower. For a summary of all Transfers In and Transfers Out see Budgeted Transfers on page 219.

Some department numbers have changed throughout the existence of this fund. The funds assigned to dept 691 Public Works Administration were contributed by Engineering. The funds assigned to department 631 Maintenance are solely Street Fund maintenance. These funds should be used by the department that originally contributed the funds, regardless of current department numbers.

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			<u>Expenditures</u>			
			Department: 611 - Water			
			Program: 9211 - Equipment Purchases			
			Capital Outlay			
2,299	-	215,609	5649 Other Equipment	307,757	307,757	307,757
2,299	-	215,609	Total - Capital Outlay	307,757	307,757	307,757
2,299	-	215,609	Program Total: 9211 - Equipment Purchases	307,757	307,757	307,757
2,299	-	215,609	Department Total: 611 - Water	307,757	307,757	307,757
			Program: 9211 - Equipment Purchases			
			Capital Outlay			
-	72,705	480,169	5649 Other Equipment	433,398	433,398	433,398
-	72,705	480,169	Total - Capital Outlay	433,398	433,398	433,398
-	72,705	480,169	Program Total: 9211 - Equipment Purchases	433,398	433,398	433,398
-	72,705	480,169	Department Total: 621 - Sewer	433,398	433,398	433,398
			Program: 9211 - Equipment Purchases			
			Capital Outlay			
99,718	-	81,647	5649 Other Equipment	112,209	112,209	112,209
99,718	-	81,647	Total - Capital Outlay	112,209	112,209	112,209
99,718	-	81,647	Program Total: 9211 - Equipment Purchases	112,209	112,209	112,209
99,718	-	81,647	Department Total: 631 - Maintenance	112,209	112,209	112,209
			Program: 9711 - Operating Transfer Out			
			Transfers Out			
-	-	-	5811.001 Transfer to General Fund	21,901	21,901	21,901
-	-	18,294	5811.110 Transfer to Transit	-	-	-
-	-	18,294	Total - Transfers Out	21,901	21,901	21,901
-	-	18,294	Program Total: 9711 - Operating Transfer Out	21,901	21,901	21,901
-	-	18,294	Department Total: 671 - Transit	21,901	21,901	21,901

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 681 - Parks Maintenance			
			Program: 9211 - Equipment Purchases			
			Capital Outlay			
-	-	21,721	5649 Other Equipment	-	-	-
-	-	21,721	Total - Capital Outlay	-	-	-
-	-	21,721	Program Total: 9211 - Equipment Purchases	-	-	-
-	-	21,721	Department Total: 681 - Parks Maintenance	-	-	-
			Program: 9211 - Equipment Purchases			
			Capital Outlay			
-	-	30,282	5649 Other Equipment	30,514	30,514	30,514
-	-	30,282	Total - Capital Outlay	30,514	30,514	30,514
-	-	30,282	Program Total: 9211 - Equipment Purchases	30,514	30,514	30,514
-	-	30,282	Department Total: 691 - Public Works Administration	30,514	30,514	30,514
102,017	72,705	847,722	Expenditures Total	905,779	905,779	905,779
570,636	711,005	-	Fund Net: 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 primarily from interest earnings and small donation, although the fund provides a mechanism for major bequest(s) or donation(s) in support of the Library.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 690 - Library Endowment Fund						
<u>Revenues</u>						
Department: 000 - Revenue						
000 - Fund Balance						
25,903	26,001	26,100	3081 Beginning Fund Balance	26,286	26,286	26,286
25,903	26,001	26,100	Total - Fund Balance	26,286	26,286	26,286
98	120	165	3611 Interest from Investments	150	150	150
98	120	165	Total - Miscellaneous Revenue	150	150	150
26,001	26,121	26,265	Department Total: 000 - Revenue	26,436	26,436	26,436
26,001	26,121	26,265	Revenues Total	26,436	26,436	26,436
Department: 901 - Ending Fund Balance						
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	26,265	5921 Contingency	26,436	26,436	26,436
-	-	26,265	Total - Contingencies and Unappropriated Balances	26,436	26,436	26,436
-	-	26,265	Program Total: 9971 - Equity	26,436	26,436	26,436
-	-	26,265	Department Total: 901 - Ending Fund Balance	26,436	26,436	26,436
-	-	26,265	Expenditures Total	26,436	26,436	26,436
26,001	26,121	-	Fund Net: 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 691 - Museum Endowment Fund						
<u>Revenues</u>						
Department: 000 - Revenue						
000 - Fund Balance						
2,762	2,772	2,785	3081 Beginning Fund Balance	2,950	2,950	2,950
2,762	2,772	2,785	Total - Fund Balance	2,950	2,950	2,950
10	13	20	3611 Interest from Investments	15	15	15
-	145	-	3699 Other Miscellaneous Income	-	-	-
10	158	20	Total - Miscellaneous Revenue	15	15	15
2,772	2,930	2,805	Department Total: 000 - Revenue	2,965	2,965	2,965
2,772	2,930	2,805	Revenues Total	2,965	2,965	2,965
Department: 901 - Ending Fund Balance						
Program: 9971 - Equity						
Contingencies and Unappropriated Balances						
-	-	2,805	5921 Contingency	2,965	2,965	2,965
-	-	2,805	Total - Contingencies and Unappropriated Balances	2,965	2,965	2,965
-	-	2,805	Program Total: 9971 - Equity	2,965	2,965	2,965
-	-	2,805	Department Total: 901 - Ending Fund Balance	2,965	2,965	2,965
-	-	2,805	Expenditures Total	2,965	2,965	2,965
2,772	2,930	-	Fund Net: 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 and services, while the majority and remainder will be held in contingency. The use of proceeds will be limited to ongoing costs associated with the replacement, care, training, and equipping of K-9 units.

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 695 - Lavelle Black Trust Fund							
Revenues							
Department: 000 - Revenue							
-	49,653	40,000	3081	Beginning Fund Balance	42,000	42,000	42,000
-	49,653	40,000	Total - Fund Balance		42,000	42,000	42,000
143	239	325	3611	Interest from Investments	325	325	325
50,204	5,185	-	3673	Donations-Police	-	-	-
50,347	5,424	325	Total - Miscellaneous Revenue		325	325	325
15,000	-	-	3971.001	Transfer From General Fund	-	-	-
15,000	-	-	Total - Transfers In		-	-	-
65,347	55,076	40,325	Department Total: 000 - Revenue		42,325	42,325	42,325
65,347	55,076	40,325	Revenues Total		42,325	42,325	42,325
Department: 211 - Police							
Program: 2111 - Patrol (K-9)							
Materials & Services							
15,694	3,200	10,000	5419	Other Professional Serv	10,000	10,000	10,000
15,694	3,200	10,000	Total - Materials & Services		10,000	10,000	10,000
15,694	3,200	10,000	Department Total: 211 - Police		10,000	10,000	10,000
Program: 9971 - Equity							
Contingencies and Unappropriated Balances							
-	-	30,325	5921	Contingency	32,325	32,325	32,325
-	-	30,325	Total - Contingencies and Unappropriated Balances		32,325	32,325	32,325
-	-	30,325	Department Total: 901 - Ending Fund Balance		32,325	32,325	32,325
15,694	3,200	40,325	Expenditures Total		42,325	42,325	42,325
49,653	51,876	-	Fund Net: 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 138 - RSVP Fund							
<u>Revenues</u>							
11,588	27,367	20,000	3081	Beginning Fund Balance	-	-	-
11,588	27,367	20,000	Account Classification Total: 000 - Fund Balance		-	-	-
Intergovernmental							
46,189	17,856	-	3332	Federal Grants	-	-	-
46,189	17,856	-	Total - Intergovernmental		-	-	-
Miscellaneous Revenue							
75	101	-	3611	Interest from Investments	-	-	-
75	101	-	Total- Miscellaneous Revenue		-	-	-
57,852	45,324	20,000	Revenues Total		-	-	-
<u>Expenditures</u>							
Personnel Services							
18,357	26,608	-	5111	Regular Wages	-	-	-
8	-	-	5112	Part-Time Wages	-	-	-
7	16	-	5211	OR Workers' Benefit	-	-	-
1,435	2,041	-	5212	Social Security	-	-	-
1,483	1,420	-	5213	Med, Den, Life Ins.	-	-	-
2,890	3,106	-	5214	Retirement	-	-	-
38	31	-	5215	Long Term Disability Ins	-	-	-
163	346	-	5216	Unemployment Insurance	-	-	-
23	16	-	5217	Life Insurance	-	-	-
24,404	33,584	-	Total - Personnel Services		-	-	-
Materials & Services							
3	-	-	5319	Other Office Supplies	-	-	-
300	368	-	5329	Other Operating Supplies	-	-	-
150	-	-	5419	Other Professional Serv	-	-	-
142	147	-	5421	Telephone/Data	-	-	-
96	426	-	5422	Postage	-	-	-
2,763	2,234	-	5428	IS Support	-	-	-
115	495	-	5433	Mileage	-	-	-
716	559	-	5464	Workers' Comp	-	-	-
942	736	-	5465	General Liability	-	-	-
854	855	-	5469	Other Insurance Costs	-	-	-
6,081	5,820	-	Total - Materials & Services		-	-	-
Transfers Out							
-	-	20,000	5811	Transfer to General Fund	-	-	-
-	-	20,000	Total - Transfers Out		-	-	-
30,485	39,404	20,000	Expenditures Total		-	-	-
27,367	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). Seven and one half percent of revenues derived from cable television franchise fees are set aside for administration of the franchise. Twelve and one half percent of the franchise fees are provided to WCAT to support community access programming. 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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 139 - Cable Franchise Fund						
<u>Revenues</u>						
Department: 000 - Revenue						
7,042	1,023	4,500	3081 Beginning Fund Balance	-	-	-
7,042	1,023	4,500	Total - Fund Balance	-	-	-
Franchise Fees						
19,255	25,255	20,000	3235 Franchise Fee, Wave BB	-	-	-
19,255	25,255	20,000	Total - Franchise Fees	-	-	-
Miscellaneous Revenue						
16	14	-	3611 Interest from Investments	-	-	-
3,331	2,783	4,500	3641 Annual Access Fee	-	-	-
3,347	2,798	4,500	Total - Miscellaneous Revenue	-	-	-
29,644	29,075	29,000	Revenues Total	-	-	-
<u>Expenditures</u>						
Materials & Services						
9,111	6,000	8,050	5429 Other Communication Serv	-	-	-
19,510	15,018	18,000	5499 Other Services (Acct Closed)	-	-	-
28,621	21,018	26,050	Total - Materials & Services	-	-	-
28,621	21,018	26,050	Program Total: 7811 - Cable TV	-	-	-
28,621	21,018	26,050	Department Total: 121 - Administration	-	-	-
Contingencies and Unappropriated Balances						
-	-	2,950	5921 Contingency	-	-	-
-	-	2,950	Total - Contingencies and Unappropriated Balances	-	-	-
28,621	21,018	29,000	Expenditures Total	-	-	-
1,023	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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 582 - Public Works Services							
Revenues							
Department: 000 - Revenue							
000 - Fund Balance							
162,552	45,178	25,000	3081	Beginning Fund Balance	-	-	-
162,552	45,178	25,000	Total - Fund Balance		-	-	-
6,199	6,569	5,000	3224	R/W Construction Permits	-	-	-
6,199	6,569	5,000	Total - Licenses and Permits		-	-	-
1,400	600	1,000	3415.001	Sale of Bid Documents	-	-	-
8,278	13,059	7,500	3451	T&E Planning Develop Fee	-	-	-
9,678	13,659	8,500	Total - Charges for Goods and Services		-	-	-
35,000	-	-	3231	Franchise Fee, PGE	-	-	-
12,000	-	-	3232	Franchise Fee, NW Natural	-	-	-
3,000	-	-	3233	Franchise Fee, Qwest	-	-	-
3,800	-	-	3235	Franchise Fee, Wave BB	-	-	-
53,800	-	-	Total - Franchise Fees		-	-	-
(789)	485	350	3611	Interest from Investments	-	-	-
-	96,808	-	3654	Garage WO Revenue	-	-	-
473,276	499,213	-	3656	Engineering Internal Project WO Revenue	-	-	-
9,416	526,595	600	3699	Other Miscellaneous Income	-	-	-
481,902	1,123,101	950	Total - Miscellaneous Revenue		-	-	-
195,000	169,830	-	3971.140	Transfer From Street	-	-	-
11,000	-	-	3971.378	Transfer From PW Facility Const	-	-	-
311,000	76,322	-	3971.470	Transfer From Water	-	-	-
150,000	66,438	-	3971.472	Transfer From Sewer	-	-	-
-	67,127	-	3971.583	Transfer From Building Maint	-	-	-
667,000	379,717	-	Total - Transfers In		-	-	-
1,381,131	1,568,225	39,450	Department Total: 000 - Revenue		-	-	-
Miscellaneous Revenue							
-	-	533,976	3651	Internal Rent Revenue	-	-	-
-	-	533,976	Total - Miscellaneous Revenue		-	-	-
-	-	533,976	Department Total: 631 - Maintenance		-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 651 - Engineering							
Miscellaneous Revenue							
-	-	520,000	3656	Engineering Internal Project WO Revenue	-	-	-
-	-	135,387	3656.140	Engineering Support from Street	-	-	-
-	-	10,805	3656.470	Engineering Support from Water	-	-	-
-	-	17,680	3656.472	Engineering Support from Sewer	-	-	-
-	-	683,872	Total - Miscellaneous Revenue		-	-	-
<hr/>							
-	-	683,872	Department Total: 651 - Engineering		-	-	-
<hr/>							
Miscellaneous Revenue							
-	-	147,099	3654	Garage WO Revenue	-	-	-
-	-	147,099	Total - Miscellaneous Revenue		-	-	-
<hr/>							
-	-	147,099	Department Total: 661 - Garage		-	-	-
<hr/>							
Miscellaneous Revenue							
-	-	51,855	3657.140	PW Overhead from Street	-	-	-
-	-	43,369	3657.470	PW Overhead from Water	-	-	-
-	-	42,426	3657.472	PW Overhead from Sewer	-	-	-
-	-	137,650	Total - Miscellaneous Revenue		-	-	-
<hr/>							
-	-	137,650	Department Total: 691 - Public Works Administration		-	-	-
<hr/>							
1,381,131	1,568,225	1,542,047	Revenues Total		-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Department: 631 - Maintenance							
Program: 1911 - Facilities Maintenance							
Personnel Services							
-	144,563	149,877	5111	Regular Wages	-	-	-
-	1,482	-	5121	Overtime	-	-	-
-	104	111	5211	OR Workers' Benefit	-	-	-
-	10,514	11,466	5212	Social Security	-	-	-
-	49,036	46,616	5213	Med, Den, Life Ins.	-	-	-
-	23,017	31,424	5214	Retirement	-	-	-
-	649	665	5215	Long Term Disability Ins	-	-	-
-	1,899	1,949	5216	Unemployment Insurance	-	-	-
-	328	330	5217	Life Insurance	-	-	-
-	231,591	242,438	Total - Personnel Services		-	-	-
-	-	200	5315	Computer Supplies	-	-	-
-	10	300	5319	Office Supplies	-	-	-
-	11,189	16,000	5321	Cleaning Supplies	-	-	-
-	1,069	1,500	5323	Fuel	-	-	-
-	1,120	1,200	5324	Clothing	-	-	-
-	156	1,000	5326	Safety/Medical	-	-	-
-	316	1,000	5329	Other Supplies	-	-	-
-	36	500	5338	Tools	-	-	-
-	370	700	5339	Other Maintenance Supplies	-	-	-
-	439	500	5352	Protective Clothing	-	-	-
-	400	1,000	5391	Inventory	-	-	-
-	4	100	5392	Security Supplies (Closed)	-	-	-
-	-	2,185	5409.582	Garage Services	-	-	-
-	75	250	5416	Medical (Use 5326 Safety/Medical)	-	-	-
-	106,764	85,000	5419	Other Professional Serv	-	-	-
-	1,809	2,000	5421	Telephone/Data	-	-	-
-	487	1,000	5427	Training (Use 5492)	-	-	-
-	1,500	3,000	5445	Work Equipment	-	-	-
-	17,403	18,500	5451	Natural Gas	-	-	-
-	117,525	127,000	5453	Electricity	-	-	-
-	5,623	7,000	5454	Solid Waste Disposal	-	-	-
-	7,732	7,732	5464	Workers' Comp	-	-	-
-	5,963	5,963	5465	General Liability Insur	-	-	-
-	1,646	2,000	5471	Equipment Repair & Maint	-	-	-
-	8	-	5472	Buildings Repairs & Maint	-	-	-
-	427	-	5473	Improvements Repair & Mai	-	-	-
-	1,263	1,000	5475	Vehicle Repair & Maint	-	-	-
-	1,472	1,500	5494	Janitorial	-	-	-
-	-	250	5498	Permits/Fees	-	-	-
-	339	3,158	5499	Other Services (Acct Closed)	-	-	-
-	285,144	291,538	Total - Materials & Services		-	-	-
-	516,735	533,976	Program Total: 1911 - Facilities Maintenance		-	-	-
-	516,735	533,976	Department Total: 631 - Maintenance		-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 651 - Engineering							
Program: 9511 - Design Engineering							
Personnel Services							
395,194	360,243	368,202	5111	Regular Wages	-	-	-
24,640	-	-	5112	Part-Time Wages	-	-	-
5,387	6,646	-	5121	Overtime	-	-	-
170	142	154	5211	OR Workers' Benefit	-	-	-
32,032	27,797	28,168	5212	Social Security	-	-	-
84,273	75,058	73,619	5213	Med, Den, Life Ins.	-	-	-
75,915	71,843	90,940	5214	Retirement	-	-	-
1,512	1,536	1,513	5215	Long Term Disability Ins	-	-	-
3,742	4,769	4,787	5216	Unemployment Insurance	-	-	-
891	804	792	5217	Life Insurance	-	-	-
623,757	548,839	568,175	Total - Personnel Services		-	-	-
100	189	1,750	5314	Books	-	-	-
-	169	2,900	5315	Computer Supplies	-	-	-
3,074	2,980	3,200	5319	Office Supplies	-	-	-
1,646	1,700	1,700	5323	Fuel	-	-	-
236	-	1,000	5324	Clothing	-	-	-
248	680	2,500	5326	Safety/Medical	-	-	-
3,599	1,391	4,500	5329	Other Supplies	-	-	-
285	423	1,200	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
-	-	4,386	5409.582	Garage Services	-	-	-
15,620	3,181	23,000	5411	Engineering & Architect	-	-	-
10,055	6,877	12,500	5419	Other Professional Serv	-	-	-
2,861	1,866	4,000	5421	Telephone/Data	-	-	-
446	181	1,400	5422	Postage	-	-	-
-	-	1,000	5424	Advertising	-	-	-
5,056	7,462	10,000	5427	Training (Use 5492)	-	-	-
33,128	29,815	31,350	5428	IS Support	-	-	-
-	-	100	5433	Mileage	-	-	-
-	-	100	5445	Work Equipment	-	-	-
3,900	3,990	4,000	5446	Software Licenses	-	-	-
115	-	500	5471	Equipment Repair & Maint	-	-	-
528	1,931	500	5475	Vehicle Repair & Maint	-	-	-
1,257	142	3,000	5492	Registrations/Training	-	-	-
108	-	2,000	5493	Printing/Binding	-	-	-
-	229	700	5496	Filing/Recording	-	-	-
7	9	500	5498	Permits/Fees	-	-	-
1,050	631	1,247	5499	Other Services (Acct Closed)	-	-	-
83,318	63,846	119,033	Total - Materials & Services		-	-	-
5,000	5,000	5,000	5811.591	Transfer to Equipment Replace	-	-	-
5,000	5,000	5,000	Total - Transfers Out		-	-	-
712,075	617,685	692,208	Program Total: 9511 - Design Engineering		-	-	-
712,075	617,685	692,208	Department Total: 651 - Engineering		-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Department: 661 - Garage							
Program: 1941 - Garage							
Personnel Services							
51,202	91,947	64,333	5111	Regular Wages	-	-	-
3,106	4,262	-	5121	Overtime	-	-	-
30	56	34	5211	OR Workers' Benefit	-	-	-
3,904	6,935	4,924	5212	Social Security	-	-	-
17,721	34,011	17,922	5213	Med, Den, Life Ins.	-	-	-
8,394	14,675	13,409	5214	Retirement	-	-	-
180	386	261	5215	Long Term Disability Ins	-	-	-
471	1,251	838	5216	Unemployment Insurance	-	-	-
107	201	137	5217	Life Insurance	-	-	-
85,113	153,724	101,858	Total - Personnel Services		-	-	-
Materials & Services							
281	-	260	5315	Computer Supplies	-	-	-
238	251	500	5319	Office Supplies	-	-	-
-	130	200	5321	Cleaning Supplies	-	-	-
11,453	10,200	12,000	5322	Lubricants	-	-	-
1,068	1,700	2,000	5323	Fuel	-	-	-
778	1,109	1,000	5324	Clothing	-	-	-
2,492	1,842	400	5326	Safety/Medical	-	-	-
2,167	2,700	2,500	5329	Other Supplies	-	-	-
3,591	6,900	2,933	5338	Tools	-	-	-
-	125	150	5339	Other Maintenance Supplies	-	-	-
-	411	500	5352	Protective Clothing	-	-	-
6,045	6,326	6,600	5391	Inventory	-	-	-
-	-	250	5392	Security Supplies (Closed)	-	-	-
994	947	1,000	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
-	-	100	5416	Medical (Use 5326 Safety/Medical)	-	-	-
326	662	3,900	5419	Other Professional Serv	-	-	-
1,117	1,166	800	5421	Telephone/Data	-	-	-
1,476	614	1,200	5427	Training (Use 5492)	-	-	-
-	-	100	5432	Meals	-	-	-
-	-	100	5433	Mileage	-	-	-
-	-	250	5443	Office Equipment	-	-	-
4,579	5,343	5,500	5446	Software Licenses	-	-	-
-	32	100	5454	Solid Waste Disposal	-	-	-
1,472	1,149	1,149	5464	Workers' Comp	-	-	-
1,810	1,413	1,413	5465	General Liability Insur	-	-	-
1,841	1,739	1,800	5471	Equipment Repair & Maint	-	-	-
565	624	750	5472	Buildings Repairs & Maint	-	-	-
380	492	1,500	5475	Vehicle Repair & Maint	-	-	-
145	189	500	5476	Laundry	-	-	-
-	182	500	5479	Other Repair & Maint	-	-	-
398	50	400	5492	Registrations/Training	-	-	-
-	-	1,000	5499	Other Services (Acct Closed)	-	-	-
43,216	46,297	51,355	Total - Materials & Services		-	-	-
128,329	200,022	153,213	Program Total: 1941 - Garage		-	-	-
128,329	200,022	153,213	Department Total: 661 - Garage		-	-	-

FY 2011-12	FY 2012-13	FY 2013-14	Account Description		FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Budget			Proposed	Approved	Adopted
Department: 691 - Public Works Administration							
Program: 6999 - Public Works Admin							
Personnel Services							
251,878	-	-	5111	Regular Wages	-	-	-
4,889	-	-	5121	Overtime	-	-	-
88	-	-	5211	OR Workers' Benefit	-	-	-
19,237	-	-	5212	Social Security	-	-	-
44,481	-	-	5213	Med, Den, Life Ins.	-	-	-
52,375	-	-	5214	Retirement	-	-	-
929	-	-	5215	Long Term Disability Ins	-	-	-
2,287	-	-	5216	Unemployment Insurance	-	-	-
542	-	-	5217	Life Insurance	-	-	-
376,706	-	-	Total - Personnel Services		-	-	-
423	88	500	5314	Books	-	-	-
-	-	400	5315	Computer Supplies	-	-	-
2,439	871	3,000	5319	Office Supplies	-	-	-
69	47	400	5323	Fuel	-	-	-
-	473	1,500	5326	Safety/Medical	-	-	-
909	-	1,500	5329	Other Supplies	-	-	-
16	276	500	5399	Other Supplies (Use 5329 Other Supplies)	-	-	-
-	-	1,100	5409.582	Garage Services	-	-	-
2,912	2,016	-	5413	Management (Closed)	-	-	-
103	300	1,000	5417	HR/Other Employee Expenses	-	-	-
3,588	986	7,600	5419	Other Professional Serv	-	-	-
1,861	1,829	2,000	5421	Telephone/Data	-	-	-
132	322	300	5422	Postage	-	-	-
-	-	300	5424	Advertising	-	-	-
-	-	500	5425	Publication of Legal Note	-	-	-
2,129	1,697	5,500	5427	Training (Use 5492)	-	-	-
19,257	17,331	22,050	5428	IS Support	-	-	-
70	152	200	5433	Mileage	-	-	-
1,081	1,200	1,200	5446	Software Licenses	-	-	-
36,167	34,479	48,309	5448	Internal Rent	-	-	-
22,639	17,678	17,678	5464	Workers' Comp	-	-	-
19,930	15,563	15,563	5465	General Liability Insur	-	-	-
-	-	500	5471	Equipment Repair & Maint	-	-	-
-	507	400	5475	Vehicle Repair & Maint	-	-	-
721	772	850	5491	Dues & Subscriptions	-	-	-
1,256	683	2,500	5492	Registrations/Training	-	-	-
45	232	400	5493	Printing/Binding	-	-	-
31	-	400	5496	Filing/Recording	-	-	-
-	75	200	5498	Permits/Fees	-	-	-
62	1,659	1,300	5499	Other Services (Acct Closed)	-	-	-
3,004	-	-	5500	Banking Fees & Charges	-	-	-
118,843	99,236	137,650	Total - Materials & Services		-	-	-
495,549	99,236	137,650	Program Total: 6999 - Public Works Admin		-	-	-
495,549	99,236	137,650	Department Total: 691 - Public Works Administration		-	-	-

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
			Department: 901 - Ending Fund Balance			
			Program: 9971 - Equity			
			Contingencies and Unappropriated Balances			
-	-	25,000	5921 Contingency	-	-	-
-	-	25,000	Total - Contingencies and Unappropriated Balances	-	-	-
-	-	25,000	Program Total: 9971 - Equity	-	-	-
-	-	25,000	Department Total: 901 - Ending Fund Balance	-	-	-
1,335,953	1,433,677	1,542,047	Expenditures Total	-	-	-
45,178	134,547	-	Fund Net: 582 - Public Works Services	-	-	-

General Operating Reserve – 092– Closed

Description of purpose/functions of department:

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Operating Reserve Fund						
Revenues						
73,959			Fund Balance			
184			Miscellaneous Revenue			
74,143	-	-	Revenues Total	-	-	-
Expenditures						
74,143			Transfers Out			
74,143	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Weed & Seed Fund – 134 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Weed & Seed Fund						
Revenues						
(21,994)			Fund Balance			
105,914			Intergovernmental			
(30)			Miscellaneous Revenue			
83,890	-	-	Revenues Total	-	-	-
Expenditures						
24,367			Personnel Services			
45,658			Materials & Services			
13,865			Transfers Out			
83,890	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

State Revenue Sharing Fund – 135 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
State Revenue Sharing Fund						
Revenues						
160,650			Fund Balance			
702			Miscellaneous Revenue			
161,352	-	-	Revenues Total	-	-	-
Expenditures						
161,352			Transfers Out			
161,352	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
City Gas Tax						
Revenues						
258,642	480,218		Fund Balance			
182,109			Taxes			
1,401			Miscellaneous Revenue			
71,277			Transfers In			
513,429	480,218	-	Revenues Total	-	-	-
Expenditures						
33,211			Materials & Services			
	480,218		Transfers Out			
33,211	480,218	-	Expenditures Total	-	-	-
480,218	-	-	Revenue Over (Under) Expenditures	-	-	-

Bancroft Bond Redemption Fund – 252 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Bancroft Bond Redemption Fund						
Revenues						
6,608			Fund Balance			
20			Miscellaneous Revenue			
6,628	-	-	Revenues Total	-	-	-
Expenditures						
6,628			Transfers Out			
6,628	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Economic Development Fund – 336 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Economic Development Fund						
Revenues						
71,710			Fund Balance			
177			Miscellaneous Revenue			
71,887	-	-	Revenues Total	-	-	-
Expenditures						
71,887			Transfers Out			
-			Contingencies and Reserve			
71,887	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Police Construction Fund – 357 – Closed

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

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Police Construction Fund						
Revenues						
343,184			Fund Balance			
577			Miscellaneous Revenue			
343,761	-	-	Revenues Total	-	-	-
Expenditures						
49			Materials & Services			
341,070			Capital Outlay			
2,642			Transfers Out			
343,761	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

PW Facility Construction Fund –378 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
PW Facility Construction Fund						
Revenues						
12,331			Fund Balance			
32			Miscellaneous Revenue			
12,363	-	-	Revenues Total	-	-	-
Expenditures						
12,363			Transfers Out			
12,363	-	-	Expenditures Total	-	-	-
-	-	-	Revenue Over (Under) Expenditures	-	-	-

Sewer Capital Improvement Fund – 461 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Sewer Capital Improvement Fund						
Revenues						
37,775			Fund Balance			
51			Miscellaneous Revenue			
37,826	-	-	Revenues Total	-	-	-
Expenditures						
29,102			Debt Service			
8,724			Transfers Out			
37,826	-	-	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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Surface Water Collections						
Revenues						
86,846	54,940		Fund Balance			
102			Miscellaneous Revenue			
235,000			Transfers In			
321,948	54,940	-	Revenues Total	-	-	-
Expenditures						
226,385			Personnel Services			
36,466			Materials & Services			
4,157			Capital Outlay			
-	54,940	-	Transfers Out			
267,008	54,940	-	Expenditures Total	-	-	-
54,940	-	-	Revenue Over (Under) Expenditures	-	-	-

Central Stores Fund – 580 – Closed

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

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Central Stores Fund						
Revenues						
7,214			Fund Balance			
553			Miscellaneous Revenue			
5,063			Transfers In			
12,830	-	-	Revenues Total	-	-	-
Expenditures						
12,830			Transfers Out			
12,830	-	-	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 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Facilities Maintenance Fund						
Revenues						
100,563	67,127		Fund Balance			
661,540			Miscellaneous Revenue			
762,103	67,127	-	Revenues Total	-	-	-
Expenditures						
401,949			Personnel Services			
293,027			Materials & Services			
-	67,127		Transfers Out			
694,976	67,127	-	Expenditures Total	-	-	-
67,127	-	-	Revenue Over (Under) Expenditures	-	-	-

Supporting Schedules



Debt Overview

Summary of Outstanding Debt

The City of Woodburn will have approximately \$45.2 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, 2014						
	Interest Rates	Outstanding Principal	Principal Due FY 2014-15	Interest Due FY 2014-15	Total Debt Svc FY 2014-15	Servicing Fund
Voter Approved General Obligation Bonds						
Police, Series 2005	Variable	\$ 4,745,000	\$ 335,000	\$ 192,261	\$ 527,261	GO Debt Service
Other Governmental Activity Debt						
1999 Oregon EDD	5.01%	126,110	29,895	6,373	36,268	Street SDC
Subtotal, governmental activities		4,871,110	364,895	198,634	563,529	
Business Type Activity						
Series 2003 Water bond	Variable	5,965,364	289,548	266,498	556,046	Water
2005 Oregon EDD	4.21%	2,597,120	190,487	109,339	299,826	Water
2005 Safe Drinking Water Revolving Ln	4.21%	2,597,130	190,487	109,339	299,826	Water
2011 Revenue Bonds Series A	3.0-5.0%	23,035,000	2,755,000	975,713	3,730,713	Sewer
2011 Revenue Bonds Series B (Def Int)	1.79-4.07%	6,126,404	-	-	-	Sewer
Subtotal, business type activities		40,321,018	3,425,522	1,460,889	4,886,411	
Total Long Term Debt		45,192,128	3,790,417	1,659,523	5,449,940	

Legal Debt Limits

Cities in Oregon have a legal debt limit on General Obligation debt equal to 3% of their Real Market Value. For the City of Woodburn, this limit calculates to \$52.6 million. At the beginning of this budget cycle, the City had \$4.8 million in General Obligation debt. The available amount of additional debt the City can incur would be \$47.8 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	EXEC LEGAL ASS'T	CITY REC'DR	ASS'T HR DIRECT	HR DIRECT	CITY ATTORNEY	ASS'T CITY ATTORNEY	FINANCE DIRECT	INFO SYSTEMS TECH
001 General Fund										
121 Administration	92,252	44,466	29,313	-	-	-	-	-	-	-
131 City Recorder	-	-	16,754	43,984	-	-	-	-	-	-
141 City Attorney	-	-	37,688	-	-	-	80,813	23,435	-	-
151 Finance	-	-	-	-	-	-	-	-	75,068	-
161 Human Resources	-	-	-	-	33,095	37,305	-	-	-	-
181 Municipal Court	-	-	-	-	-	-	-	-	-	-
211 Police	-	-	-	-	-	41,446	15,400	-	-	35,839
421 Recreation	-	-	-	-	5,522	-	-	-	-	-
431 Aquatics	-	-	-	-	11,038	6,912	-	-	-	-
481 RSVP	-	-	-	-	-	-	-	-	-	-
499 Commun Svcs Admin	-	-	-	-	-	-	-	-	-	-
511 Planning	-	-	-	-	-	-	-	52,724	-	-
651 Engineering	-	-	-	-	-	-	-	-	-	-
711 Maintenance (New)	-	-	-	-	-	-	-	-	-	-
General Fund Wages & Ben	92,252	44,466	83,755	43,984	49,655	85,663	96,213	76,159	75,068	35,839
110 Transit Fund	4,106	-	-	882	5,522	5,531	-	-	-	-
123 Building Inspection Fund	2,051	-	-	-	1,110	-	1,925	2,350	-	-
137 Housing Rehab Fund	2,051	-	-	-	-	-	-	-	-	-
140 Street Fund - Maint Garage	6,151	8,898	-	3,524	5,522	6,912	13,472	-	8,345	-
470 Water Fund	41,005	17,790	-	3,524	16,551	16,580	38,487	18,749	25,025	-
472 Sewer Fund										
621 Sewer	41,005	17,791	-	3,524	16,551	23,488	42,350	18,749	25,025	-
631 Maintenance	-	-	-	-	-	-	-	-	-	-
641 Surface Water/Collect	10,279	-	-	3,528	4,418	-	-	-	-	-
568 Information Services	-	-	-	-	-	-	-	-	16,688	35,837
581 Insurance Fund	-	-	-	29,030	11,038	-	-	-	8,345	-
720 Urban Renewal Fund	6,151	-	-	-	-	-	-	1,184	8,347	-
Other Funds Wages & Ben	112,799	44,479	-	44,012	60,712	52,511	96,234	41,032	91,775	35,837
All Funds Wages & Ben	205,051	88,945	83,755	87,996	110,367	138,174	192,447	117,191	166,843	71,676

Position allocations will be 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.

ACCT I	CLERK III	CLERK III	MUNI COURT CLERK	BUDGET & FIN ANALYST	ACCTG MGR	COMM OUTRCH COORD	ADMIN ASS'T	CLERK III	CLERK III	CLERK II	ECONOMIC & DEVL P SERV DIRECT	ASSOCIATE PLANNER	COMMUNITY SVCS DIRECT
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
38,148	30,065	-	-	57,126	41,784	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	54,531	-	15,672	-	-	6,816	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	44,490	-	-	-	-	-	-	15,993
-	-	-	-	-	-	44,492	-	10,219	-	-	-	-	119,890
-	-	-	-	-	-	-	56,172	-	-	-	89,563	84,341	-
-	-	-	-	-	-	-	-	-	10,034	-	-	-	-
-	-	-	-	-	-	-	-	-	26,749	-	-	-	-
38,148	30,065	-	54,531	57,126	57,456	88,982	56,172	17,035	36,783	-	89,563	84,341	135,883
3,183	3,010	-	-	4,766	-	-	-	-	-	-	-	-	23,980
-	-	-	-	-	-	-	24,077	-	-	-	19,409	6,354	-
-	-	-	-	-	-	-	-	-	-	-	10,451	-	-
3,183	3,010	-	-	4,766	5,230	-	-	-	30,090	-	-	-	-
-	-	-	-	-	-	-	-	-	-	2,818	-	-	-
9,543	12,031	35,982	6,820	9,526	20,895	-	-	27,242	-	-	-	-	-
9,541	12,031	35,981	6,821	-	20,897	-	-	23,836	-	53,362	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	9,531	-	-	-	-	-	-	-	-	-
-	-	-	-	4,766	-	-	-	-	-	-	-	-	-
-	-	-	-	4,766	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	29,868	-	-
25,450	30,082	71,963	13,641	38,121	47,022	-	24,077	51,078	30,090	56,180	59,728	6,354	23,980
63,598	60,147	71,963	68,172	95,247	104,478	88,982	80,249	68,113	66,873	56,180	149,291	90,695	159,863

Table continued on the following page.

Personnel Allocation – Continued

	PUBLIC WORKS DIRECT	WATER RES'RCE MGR	SENIOR MGMT ANALYST	CAD / GIS TECH	STR & SWR LN MAINT SUPRV	SEWER LINE MAINT TECH	UTIL WRKER II	UTIL WRKER II	UTIL WRKER II	TOTAL
001 General Fund										
121 Administration	-	-	-	-	-	-	-	-	-	166,031
131 City Recorder	-	-	-	-	-	-	-	-	-	60,738
141 City Attorney	-	-	-	-	-	-	-	-	-	141,936
151 Finance	-	-	10,119	-	-	-	-	-	-	252,310
161 Human Resources	-	-	-	-	-	-	-	-	-	70,400
181 Municipal Court	-	-	-	-	-	-	-	-	-	77,019
211 Police	-	-	-	-	-	-	-	-	-	92,685
421 Recreation	-	-	-	-	-	-	-	-	-	5,522
431 Aquatics	-	-	-	-	-	-	-	-	-	17,950
481 RSVP	-	-	-	-	-	-	-	-	-	60,483
499 Commun Svcs Admin	-	-	-	-	-	-	-	-	-	174,601
511 Planning	-	-	-	-	-	-	-	-	-	282,800
651 Engineering	15,954	-	-	4,240	-	-	-	-	-	30,228
711 Maintenance (New)	-	-	-	-	-	-	-	-	-	26,749
General Fund Wages & Ben	15,954	-	10,119	4,240	-	-	-	-	-	1,459,452
110 Transit Fund	-	-	-	-	-	-	-	-	-	50,980
123 Building Inspection Fund	-	-	-	-	-	-	-	-	-	57,276
137 Housing Rehab Fund	-	-	-	-	-	-	-	-	-	12,502
140 Street Fund	47,846	7,039	30,351	21,167	5,451	-	-	-	-	210,957
Garage	-	7,047	-	-	5,454	-	-	-	-	15,319
470 Water Fund	47,846	42,229	30,351	29,631	-	-	-	-	-	449,807
472 Sewer Fund										
621 Sewer	47,846	42,229	30,361	29,631	-	-	-	-	-	501,019
631 Maintenance	-	21,119	-	-	49,003	61,058	33,841	35,784	34,529	235,334
641 Surface Water/Collect	-	21,119	-	-	49,003	20,356	33,841	35,782	34,528	222,385
568 Information Services	-	-	-	-	-	-	-	-	-	57,291
581 Insurance Fund	-	-	-	-	-	-	-	-	-	53,179
720 Urban Renewal Fund	-	-	-	-	-	-	-	-	-	45,550
Other Funds Wages & Ben	143,538	140,782	91,063	80,429	108,911	81,414	67,682	71,566	69,057	1,911,599
All Funds Wages & Ben	159,492	140,782	101,182	84,669	108,911	81,414	67,682	71,566	69,057	3,371,051

FTE Detail by Supervising Department

This table shows detail of FTE Summary by Supervising Department on page 30. FTE counts in these tables are assigned to the department that supervises the position. For cost allocations of positions see Personnel Allocation. Since supervision and cost allocation are different methods of assigning FTE to departments the numbers will not be equivalent.

The budget for FY 2014-15 added a Management Analyst in Community Services, increased the Police Department's Executive Assistant to full time, added two new Police Officers, and eliminated a Sergeant. There were some other adjustments in hours in part-time positions.

Department and Position	FTE Counts				
	Actual	Actual	Actual	Actual	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
City Administrator					
City Administrator	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.40	0.40	0.40	0.35	0.35
Communications Coordinator	-	-	1.00	1.00	1.00
Total City Administrator	1.40	1.40	2.40	2.35	2.35
City Attorney					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.60	0.60	0.60	0.45	0.45
Total City Attorney	2.60	2.60	2.60	2.45	2.45
City Recorder					
City Recorder	1.00	1.00	1.00	1.00	1.00
Executive Legal Assistant	0.25	0.25	0.10	0.20	0.20
Total City Recorder	1.25	1.25	1.10	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
Economic & Development Services 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
Total Community Development	4.00	4.00	4.50	5.00	5.00

FTE Detail by Supervising Department – Continued

Department and Position	FTE Counts				
	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Budget FY 2014-15
Community Services					
Community Services Admin					
RSVP Coordinator	1.00	1.00	0.50	-	-
Community Services Director	1.00	1.00	1.00	1.00	1.00
Community Outreach Coordinator (Commun Relat)	1.00	1.00	1.00	1.00	1.00
Management Analyst (<i>New position FY 2014-15</i>)	-	-	-	-	1.00
Program Coordinator - Weed & Seed	1.00	1.00	-	-	-
Library					
Librarian	2.00	2.00	2.00	2.00	2.00
Library Assistant	5.00	4.00	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	1.00	-	-
Part-Time Employees - Library	N/A	N/A	N/A	4.50	5.35
Acquatics, Recreation, and Transit					
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator (<i>New position FY 2014-15</i>)	-	-	-	-	1.00
Aquatics Manager	-	1.00	1.00	1.00	1.00
Part-Time Employees	24.10	21.06	15.52	13.85	12.37
Transit Operation Supervisor	-	-	1.00	1.00	1.00
Bus Driver	-	-	1.00	1.00	1.00
Clerk II	-	-	1.00	1.00	1.00
Bus Driver - Part-Time	-	-	2.49	2.92	3.36
Vehicle Custodian - Part-Time	-	-	-	0.48	0.48
Parks Maintenance (Parks & Facilities)					
Parks & Maintenance Worker	-	-	-	6.00	6.00
Custodian	4.00	4.00	4.00	-	-
Facility Maintenance Tech	1.00	1.00	-	-	-
Grounds Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Worker I	2.00	1.00	1.00	-	-
Utility Worker II	1.00	1.00	1.00	-	-
Part-Time - Seasonal (<i>Previously temporary agency</i>)	N/A	N/A	N/A	N/A	1.33
Total Community Services	48.10	44.06	37.51	40.75	43.89
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	Actual	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Finance/Information Services/Muni Court					
Accountant I	1.00	1.00	1.00	1.00	1.00
Clerk II	0.50	0.50	-	-	-
Clerk III	2.00	2.00	3.00	3.00	3.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Manager	-	-	-	1.00	1.00
Senior Accountant	1.00	1.00	1.00	-	-
Senior Management Analyst (from Public Works)	-	-	-	1.00	1.00
Budget & Finance Analyst	-	-	-	1.00	1.00
Part-Time Employee(s)	0.40	-	-	0.40	0.40
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Information Systems Technician	1.00	1.00	1.00	1.00	1.00
IS Specialist/Network Administrator	2.00	2.00	2.00	2.00	2.00
Municipal Court Clerk	1.50	2.00	2.00	1.00	1.00
Municipal Court Judge	0.10	0.10	0.10	0.06	0.06
Total Finance/Info Svcs/Muni Court	11.50	11.60	12.10	13.46	13.46
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
Executive Assistant	1.00	1.00	0.50	0.50	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	25.00	24.00	23.00	25.00
Police Sergeant	4.00	4.00	5.00	6.00	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	0.50	0.09	0.09
Total Police	40.52	40.52	40.02	39.61	41.11
Public Works					
Surface/Water Collections					
Sewer Line Maintenance Tech	1.00	1.00	1.00	1.00	1.00
Utility Worker II	3.00	3.00	3.00	3.00	3.00
Wastewater Assistant Superintendent	1.00	1.00	-	-	-
Collection Supervisor	-	-	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
Utility Worker I	1.00	1.00	-	-	-
Utility Worker II	3.00	3.00	3.00	3.00	3.00
Utility Worker III	2.00	2.00	2.00	2.00	2.00
Water Operator I	1.00	1.00	1.00	1.00	1.00
Water Operator II	1.00	1.00	-	-	-
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
Total Water	10.00	11.00	10.00	10.00	10.00

Department and Position	FTE Counts				
	Actual	Actual	Actual	Actual	Budget
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Sewer					
Clerk II	1.00	1.00	1.00	1.00	1.00
Industrial Waste Coordinator	1.00	1.00	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00	1.00	1.00
Utility Worker II	3.00	3.00	2.00	2.00	2.00
Wastewater Maintenance Technician	1.00	1.00	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
Wastewater Operator III	1.00	1.00	1.00	1.00	1.00
Wastewater Supervisor	-	-	1.00	1.00	1.00
Total Sewer	9.00	9.00	11.00	11.00	11.00
Street					
Clerk III	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	-	-	-
Maintenance/Support Division Manager	1.00	1.00	-	-	-
Street & Sewer Line Maintenance Supervisor	1.00	1.00	-	-	-
Utility Worker I	2.00	2.00	2.00	2.00	1.00
Utility Worker II	2.00	3.00	1.00	1.00	2.00
Total Street	8.00	9.00	4.00	4.00	4.00
Garage					
Mechanic	-	1.00	1.00	1.00	1.00
Garage Assistant (Utility Worker II)	-	-	1.00	1.00	1.00
Total Garage	-	1.00	2.00	2.00	2.00
Transit (Moved to Community Services)					
Bus Driver	2.00	2.00	-	-	-
Transit Manager	1.00	1.00	-	-	-
Transit Operation Supervisor	1.00	1.00	-	-	-
Bus Driver - Part-Time	2.14	3.86	-	-	-
Total Transit	6.14	7.86	-	-	-
Engineering					
Administrative Assistant	1.00	1.00	1.00	-	-
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
C.E. Engineering Tech III	1.00	1.00	1.00	1.00	1.00
C.E. Technician II	1.00	1.00	1.00	1.00	1.00
C.E. Technician I	-	-	1.00	-	-
CAD/GIS Technician	1.00	1.00	1.00	1.00	1.00
Project Engineer	1.00	1.00	-	1.00	1.00
Construction Inspector/CUE. Technician	-	-	1.00	-	-
Public Works Director	1.00	1.00	1.00	1.00	1.00
Senior Engineering Technician	1.00	1.00	1.00	1.00	1.00
Water Resource Manager	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	-	-
Engineering Intern	1.00	1.00	-	-	-
Total Engineering	11.00	11.00	11.00	8.00	8.00
Total Public Works	49.14	53.86	43.00	40.00	40.00
Total FTE	160.51	161.29	145.23	146.82	151.46

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	Transfers In											Total
	General Fund 001	Transit Fund 110	Street Fund 140	General Cap Const Fund 358	Street & Storm Cap Const Fund 363	Street SDC Fund 376	Sewer Cap Const Fund 465	Water Cap Const Fund 466	Water Fund 470	Info Services Fund 586	Equip Replace Fund 591	
General Fund 001		116,000	130,000	575,000		25,887		25,887		23,769		896,543
Transit Fund 110										3,001		3,001
Building Fund 123										3,001		3,001
Street Fund 140							22,500			4,501	30,000	57,001
Parks SDC Fund 364				185,000								185,000
Street SDC Fund 376					25,000		50,000	125,000				200,000
Water Fund 470						6,667	101,250	6,667		9,753	10,000	134,337
Sewer Fund 472			90,000			6,667	155,500	6,667		13,504	50,000	322,338
Water SDC Fund 474									50,000			50,000
Equip Replace Fund 591	21,901											21,901
Total	21,901	116,000	220,000	760,000	25,000	39,221	329,250	164,221	50,000	57,529	90,000	1,873,122

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 four 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 has been implemented for Fiscal Year 2014-15. All capital projects are individually reviewed and authorized by the Public Works Director, Finance Director and ultimately, the City Administrator prior to inclusion in the annual budget. Each project has a specific scope and budget and each included project has a project data sheet providing this information. Only those projects included in this budget may incur expenditures during 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 Cap Const Fund 358	Street & Storm Cap Const Fund 363	Sewer Cap Const Fund 465	Water Cap Const Fund 466	Total
Library HVAC Control System Replacement	CBGF1421	50,000				50,000
Legion Park Rehab Improvements	CPGF1045	462,800				462,800
City Hall Roof/HVAC System Replacement	CBGF3118	525,000				525,000
Safety Sidewalk & ADA Construction	CIST1165		25,000			25,000
I-5 Interchange Storm Sewer Utility Relocation ^(A)	CDST1420		50,000			50,000
Garfield @ Second Street Storm Improvements	CDST1419		92,000			92,000
Replacement:Force Main Air relief Valve Facilities upgrade	CDSW1415			50,000		50,000
WWTP Admin Building - Admin, Chemical Generator Roof ^(B)	CBSW1408			54,250		54,250
Pump Station Upgrades	CDSW1414			225,000		225,000
I-5 Interchange Sanitary Sewer relocations ^(C)	CDSW1143			100,000		100,000
Mill Creek Pump Station Phase 1	CDSW1413			150,000		150,000
Replacement: ReHab Interceptor at Young & Mill Creek	CDSW1416			175,000		175,000
Hwy 99E/Young Street Utility Upgrades ^(D)	CDSW1162			225,000		225,000
Progress Way sanitary sewer pipeline project	CDSW1418			1,362,000		1,362,000
West Hayes Street Sanitary Sewer Pipeline Project	CDSW1417			2,030,000		2,030,000
WWTP Phase 2A Construction/Natural Treatment	CISW1052			1,000,000		1,000,000
Hwy 99E Waterline Bore @ Laurel	CDWA1411				220,000	220,000
Automatic Read Meter replacement	CDWA1060				500,000	500,000
I-5 Interchange Water Relocations - 214:Frontage to Tunnel ^(E)	CDWA1158				250,000	250,000
Hwy 99E Aztec to Lincoln Waterline	CDWA1412				240,000	240,000
Total		1,037,800	167,000	5,371,250	1,210,000	7,786,050

^(A) CDSW1420 - Continuation of existing project, 50% ODOT reimbursable through Street SDC Fund

^(B) CBSW1408 Funding is from Sewer Fund

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

^(D) CDSW1162 - Funding is 45% Sewer Fund, 45% Water Fund, and 10% Street Fund

^(E) CDWA1158 - Continuation of existing project, 50% ODOT reimbursable through Street SDC Fund

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.

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.

Project Data

Project Number:	CBGF1421	New Project <input checked="" type="checkbox"/>
Project Name:	Library HVAC Control System Replacement	
Project Description:	Replace control system which runs on obsolete system with a new web based system. This will allow schedules and settings to be viewed and adjusted from any computer with internet access. Diagnostics can also be performed without going to the site.	

Map:



Project Justification:	The control system needs to be upgraded. Parts are obsolete and controllers will no longer be manufactured after December 2014. This improvement will provide safe health environment for staff and customers, preserve building structure, and protect building mechanical, electrical and other support systems
Operating Budget Impact:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$50,000

Budget History:

Fiscal Year	2014-15		
Budget	\$50,000		
Year to Date expenses			
Balance			

Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CBGF1421	001	General Fund	\$50,000	2014-15

Project Data

Project Number:	CPGF1045 (old# 41021.0005)	New Project <input type="checkbox"/>
Project Name:	Legion Park Rehabilitation Project	
Project Description:	Remove old and construct new Pavilion; construction of 2,150 AC pathway; establish grass in selected existing bare ground areas; provide irrigation system; remove existing fencing around field; install gate at entrance. Grant approved 9/9/13 – Budget approved – 10/28/13.	

Map:



Project Justification:	This project will provide brand new and improved pavilion, add additional grass areas for increased park utilization, and will greatly increase park aesthetics and create a brighter park atmosphere with the removal and pruning of selected trees.
Operating Budget Impact:	Increases long term costs because of additional maintenance
Project Status:	Construction
Estimated Completion Date:	Summer 2014
Estimated Project Cost:	\$462,800

Budget History:

Fiscal Year	2013-2014	2014-2015		
Budget	\$462,800	\$399,800		
Year to Date expenses (est)	\$63,000			
Balance	\$399,800			

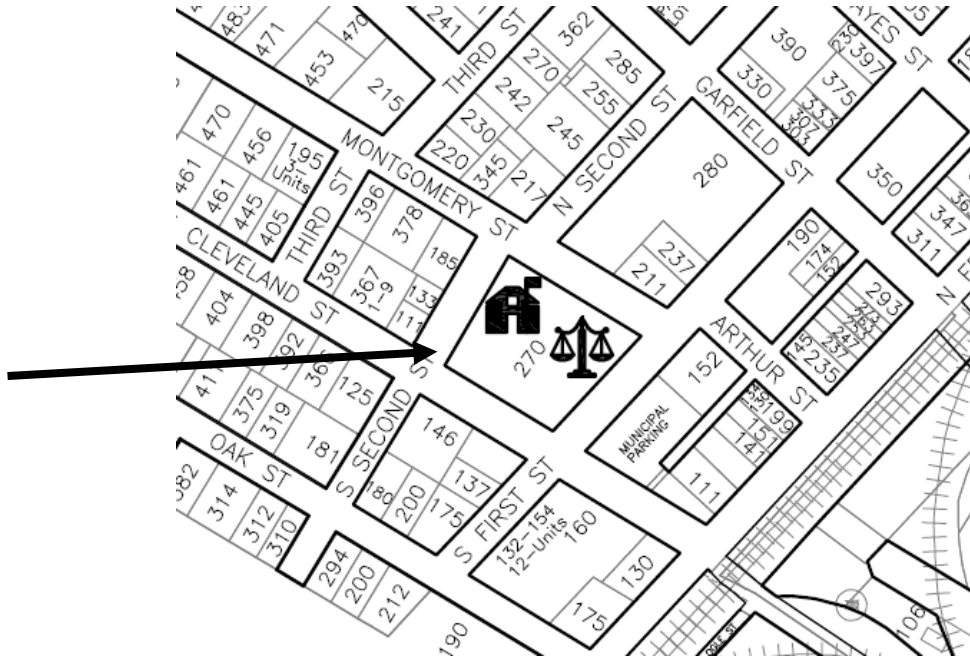
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CPGF1045	358	General Fund CIP – State Grant – 60%	\$277,680	2013-14/2014-15
CPGF1045	364	Parks SDCs – 40%	\$185,120	2013-14/2014-15

Project Data

Project Number:	CBGF3118	New Project <input checked="" type="checkbox"/>
Project Name:	City Hall Roof/HVAC System Replacement	
Project Description:	Project to include overhaul/re-route of ductwork, adding a control system that will more closely control the environment in each zone and be more energy efficient, update roof top units to more efficient and reliable equipment, replace outdated and obsolete ceiling grid system, and re-roof composition and HVAC deck.	

Map:



Project Justification:	Would improve energy efficiency, indoor air quality, staff comfort, and staff productivity and lower overall operation costs for the administration of the City.
Operating Budget Impact:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$525,000

Budget History:

Fiscal Year	2014-15			
Budget	\$525,000			
Year to Date expenses				
Balance				

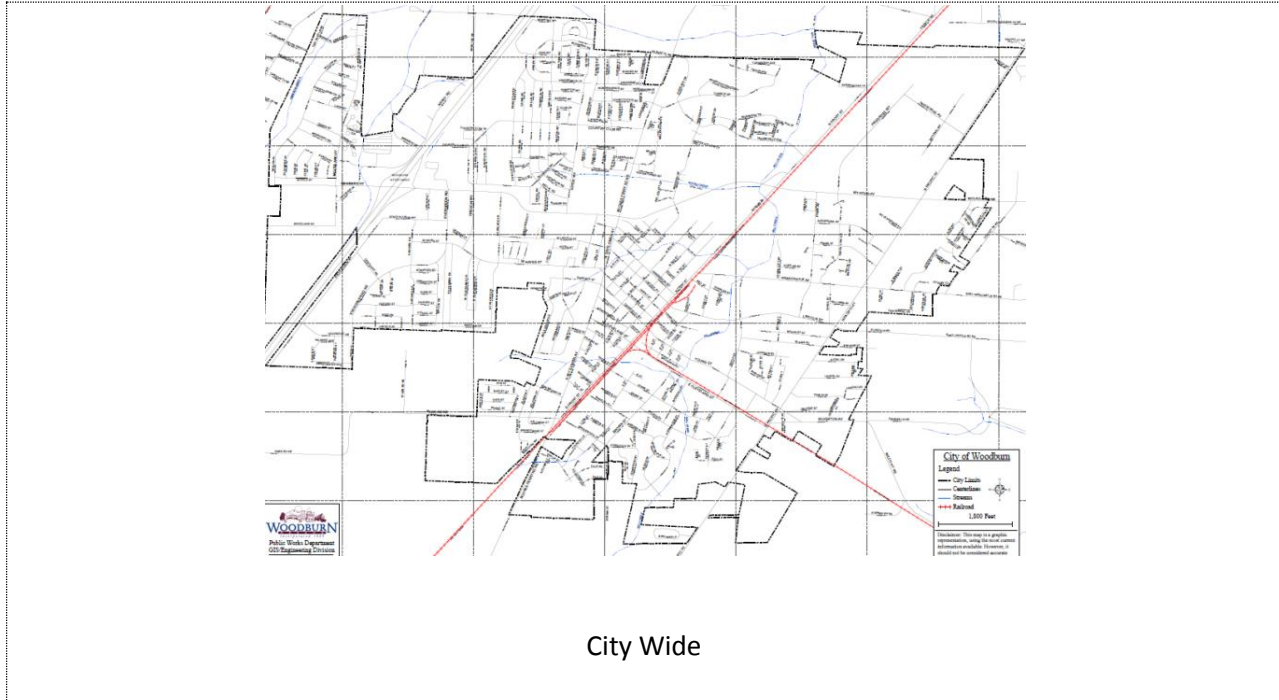
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CBGF3118	358	General Fund Capital Construction Fund	\$525,000	2014-15

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	

Map:



Project Justification:	Improvements for safe pedestrian movements and ADA Compliance
Operating Budget Impact:	No impact
Project Status:	Annual
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$25,000

Budget History

Fiscal Year	2014-15				
Budget	\$25,000				
Year to Date expenses					
Balance					

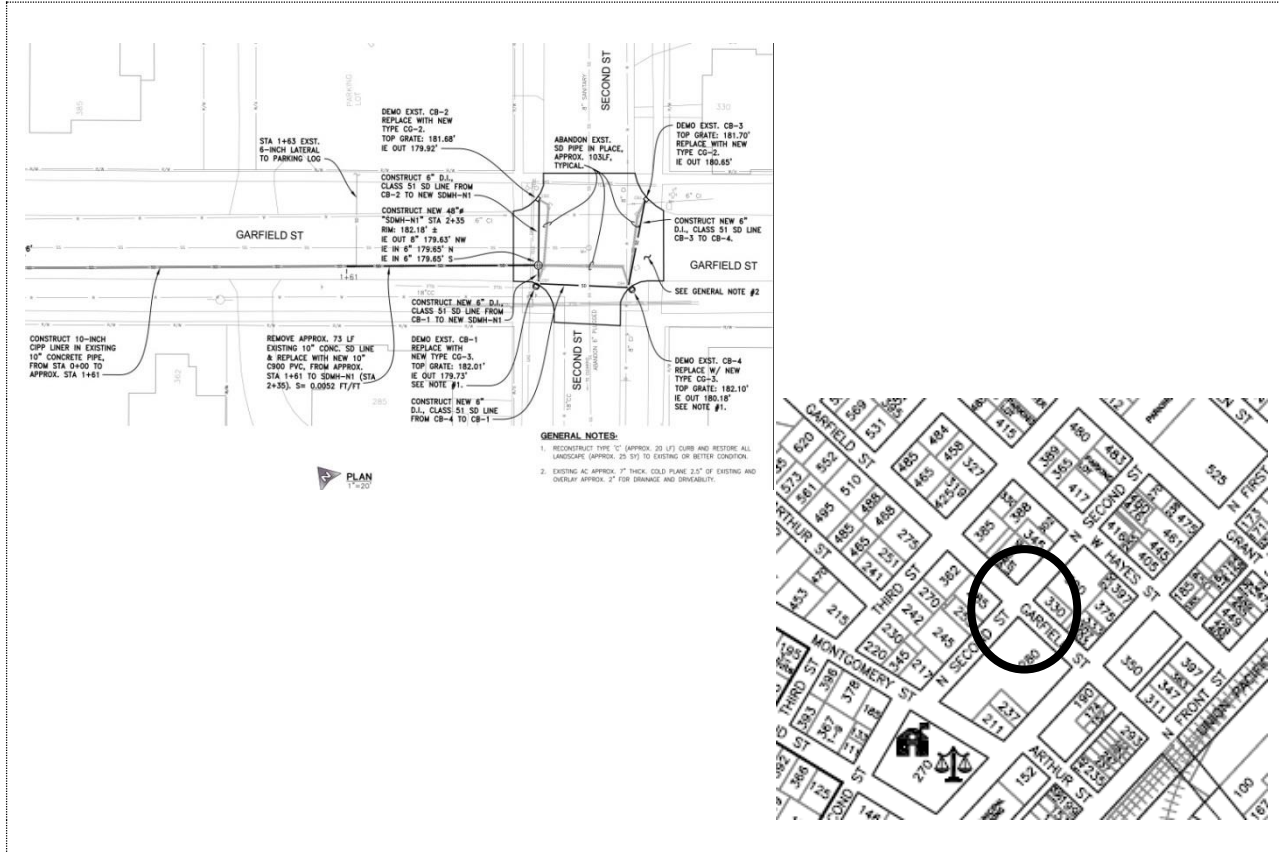
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CIST1165	140	Street Fund	\$25,000	2014-15

Project Data

Project Number:	CDST1419	New Project <input checked="" type="checkbox"/>
Project Name:	Garfield Street at Second Street Storm Improvements	
Project Description:	Rehabilitate and extend existing 10" storm sewer line to new storm drain manhole, replace aged catch basins at intersection and repave, for drainage improvements at the intersection.	

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 Budget Impact:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$92,000

Budget History:

Fiscal Year	2014-15		
Budget	\$92,000		
Year to Date expenses			
Balance			

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDST1419	140	Street Fund	\$92,000	2014-15

Project Data

Project Number:	CDSW1415	New Project <input checked="" type="checkbox"/>
Project Name:	Force Main Air Relief Valve Facilities Upgrade – 18” & 24”	
Project Description:	Sealing five (5) existing manholes along the 18” force main and upgrading entry access with hatches on a total of ten 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:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$50,000

Budget History:

Fiscal Year	FY2014-15			
Budget	\$50,000			
Year to Date expenses				
Balance				

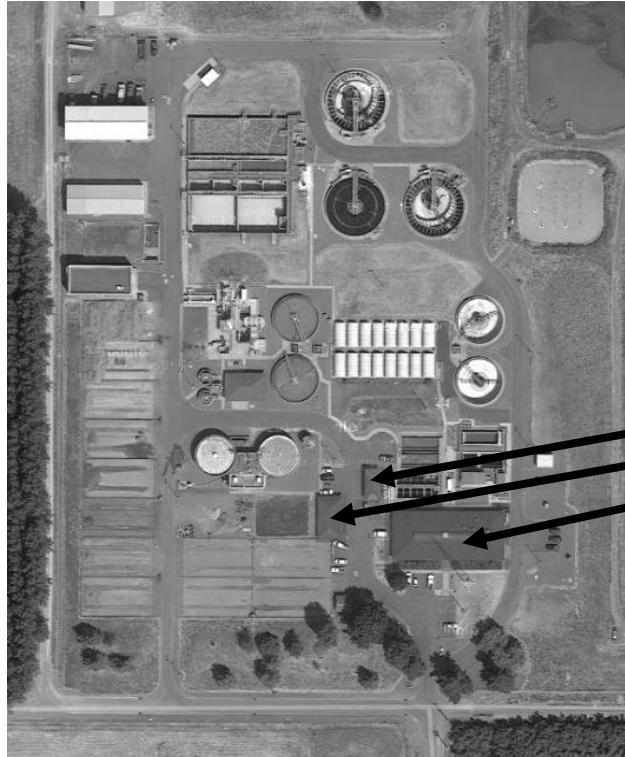
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1415	472	Sewer Fund	\$50,000	2014-15

Project Data

Project Number:	CDSW1408	New Project <input checked="" type="checkbox"/>
Project Name:	Wastewater Facility Roof Replacement	
Project Description:	Replace composition roof on WWTP Admin building, sodium hypochlorite and water storage building and generator building	

Map:



Project Justification:	All three composition roofs are the same age and material and were replaced around 2000. The Admin building showed signs of premature failure and the manufacturer made a warranty settlement. There have been intermittent problems with minor leaks.
Operating Budget Impact:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$54,250

Budget History:

Fiscal Year	FY 2014-15		
Budget	\$54,250		
Year to Date expenses			
Balance			

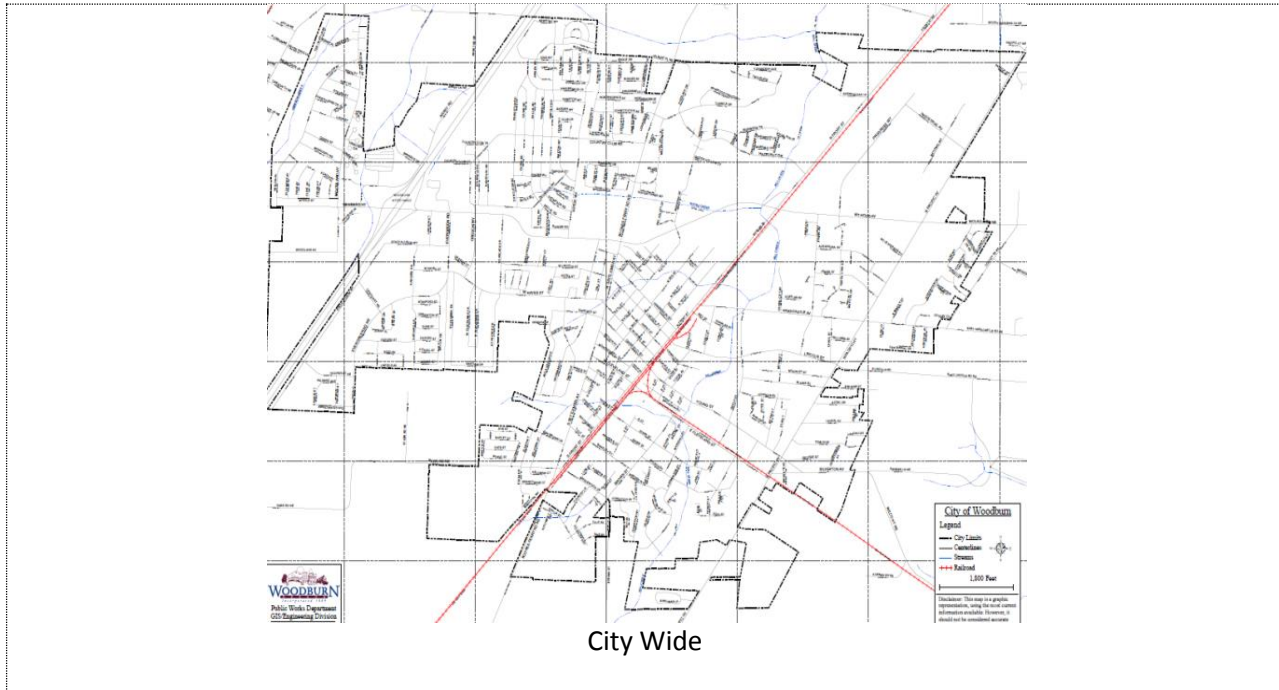
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CBSW1408	472	Sewer Fund	\$54,250	FY 2014-15

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:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$225,000

Budget History

Fiscal Year	2014-2015			
Budget	\$225,000			
Year to Date expenses				
Balance				

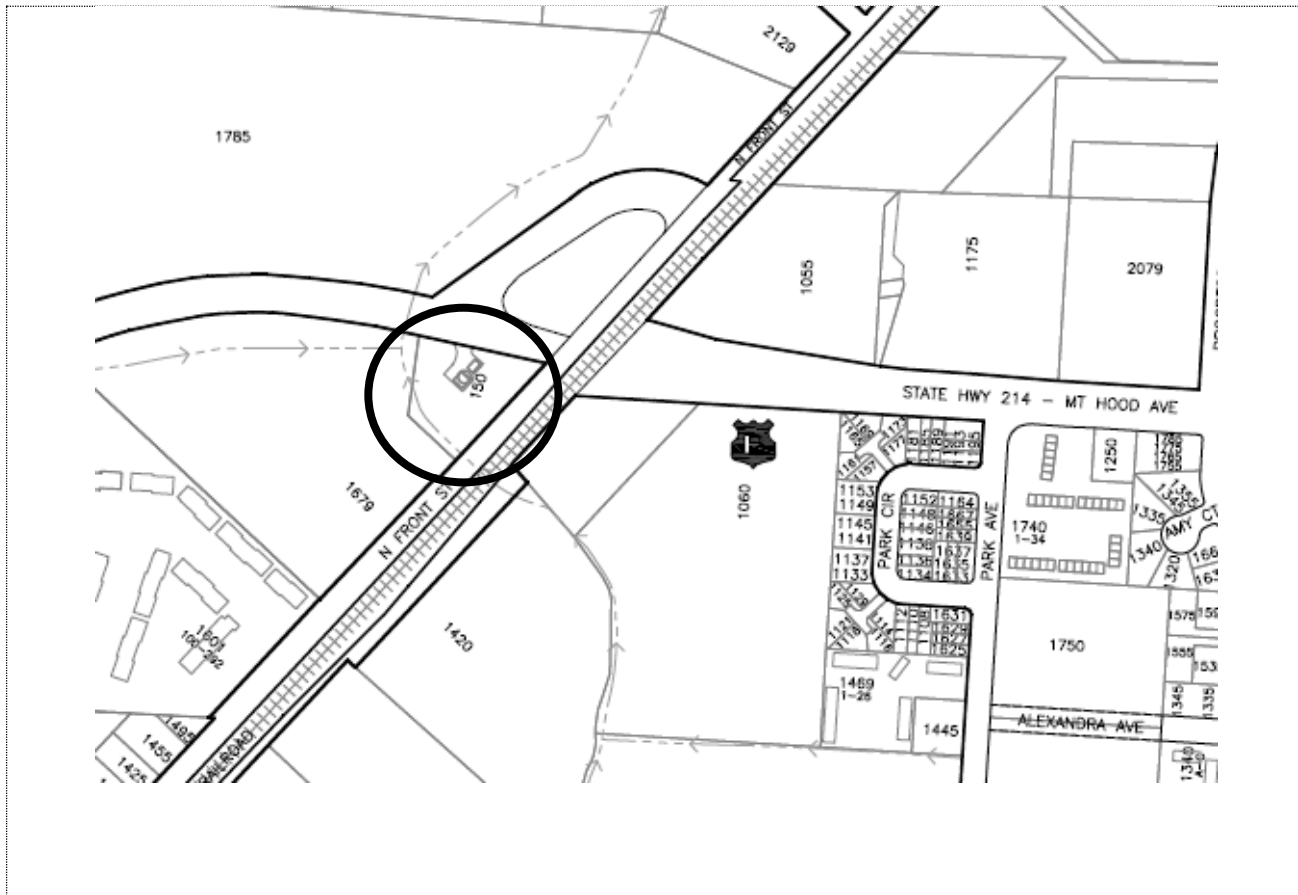
Funding Data:

<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	2014-15

Project Data

Project Number:	CDSW1413	New Project <input checked="" 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:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$150,000

Budget History:

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

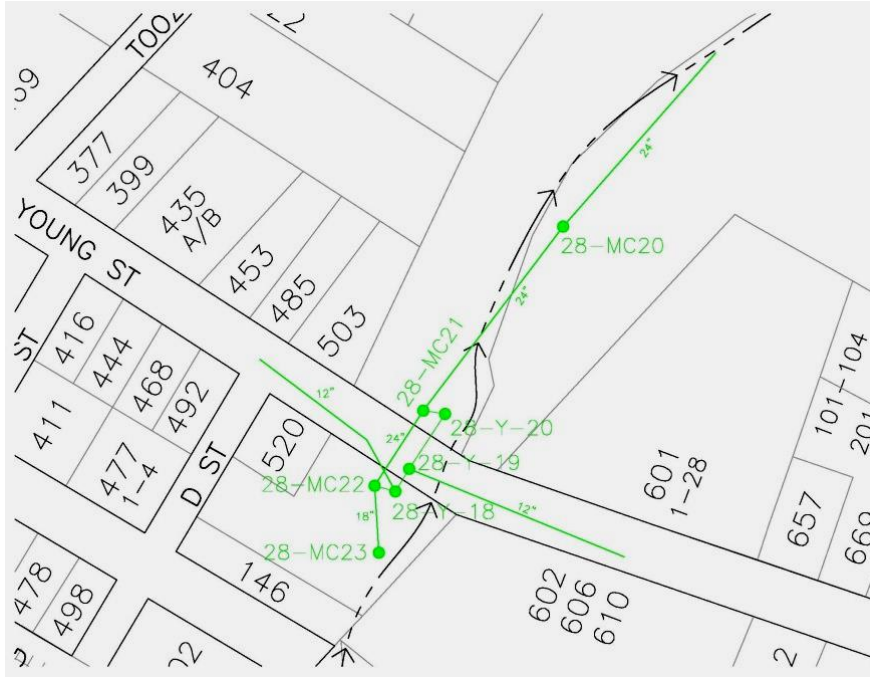
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1413	472	Sewer Fund	\$150,000	2014-15

Project Data

Project Number:	CDSW1416	New Project <input checked="" type="checkbox"/>
Project Name:	Rehab Interceptor at Young Street and Mill Creek	
Project Description:	Reconfigure sewer line connections to the existing 24" diameter trunk line. Replace piping between existing manholes and abandon three manholes and the piping between them.	

Map:



Project Justification:	The existing pipe sections are deteriorated and in poor condition. The pipes will be restored to grade for the east run of the creek and the alignment for the pipe in the west side of the creek. Connections of both 12" lines to the 24" main will be reconfigured.
Operating Budget Impact:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$175,000

Budget History:

Fiscal Year	2014-15		
Budget	\$175,000		
Year to Date expenses			
Balance			

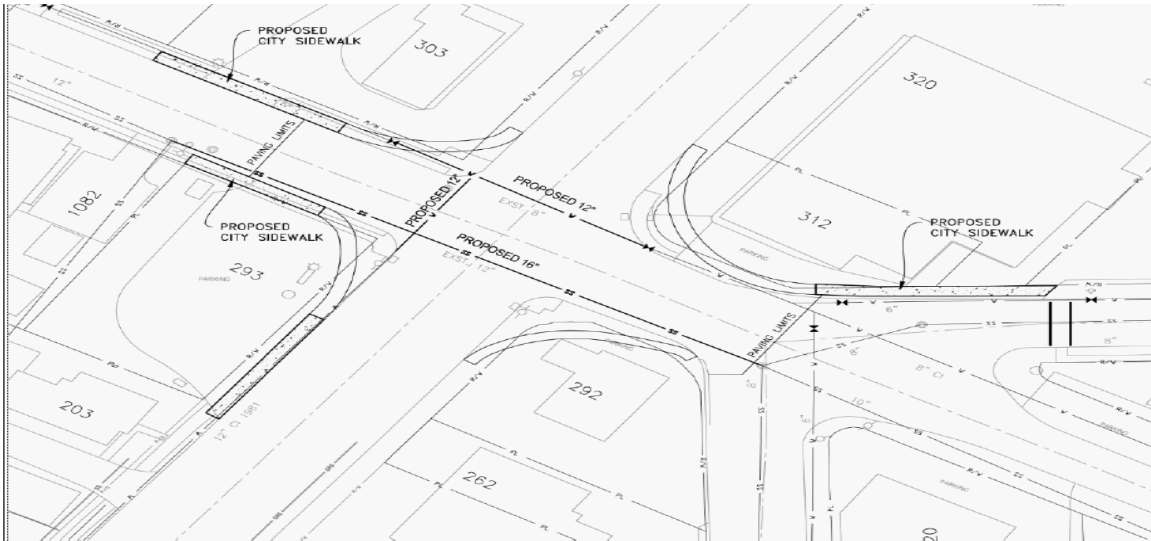
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1416	472	Sewer Fund	\$175,000	2014-15

Project Data

Project Number:	CDSW1162	New Project <input type="checkbox"/>
Project Name:	Hwy 99E – Young Street Utility Upgrades	
Project Description:	Upgrade city utilities at the intersection of Hwy 99E and Young Street prior to ODOT improvements of the intersection. A proposed 12" waterline will replace an existing 8" line. Project would include installation of 260 ft of 12" water line, 260 feet of 16" sewer mains, and 1,700 square feet of sidewalk.	

Map:



Project Justification:	<p>Water and sewer utility work to be done prior to work by ODOT to improve the intersection of Hwy 99E and Young Street. ODOT's schedule for the improvement is in FY 2014-2015. Sidewalks may be done in FY2015-16 after ODOT work is completed the intersection improvements</p> <p>Sewer main was inspected in 2004 and was found to be $\frac{3}{4}$ plus full. Storm main was inspected in 2006 and found to be in good condition.</p>
Operating Budget Impact:	Increases long term costs because additional infrastructure to maintain
Project Status:	Project is being designed
Est. Date of Completion:	June 2016
Estimated Project Cost:	\$225,000

Budget History

Fiscal Year	2014-15		
Budget	\$225,000		
Actual expenses	\$0		
Balance	\$225,000		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1162	363	Street Storm Cap Const Fund (10%)	\$22,500	FY2014-15
CDSW1162	465	Sewer Cap Const Fund (45%)	\$101,250	FY2014-15
CDSW1162	466	Water Cap Const Fund (45%)	\$101,250	FY2014-15

Project Data

Project Number:	CDSW1418	New Project <input checked="" type="checkbox"/>
Project Name:	Progress Way Sanitary Sewer Pipeline Project	
Project Description:	Replace 514 feet of 10" pipe with new 18" pipe and replace 1,032 feet of 10" with new 12" pipe	

Map:



Project Justification:	Identified for improvement due to capacity deficiencies in the Wastewater Facilities Plan. The larger diameter sanitary sewer pipeline will convey peak flows with adequate freeboard between the hydraulic grade and ground surface.
Operating Budget Impact:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$1,362,000

Budget History:

Fiscal Year	2014-15	2015-16		
Budget	\$270,000	\$1,092,000		
Year to Date expenses				
Balance				

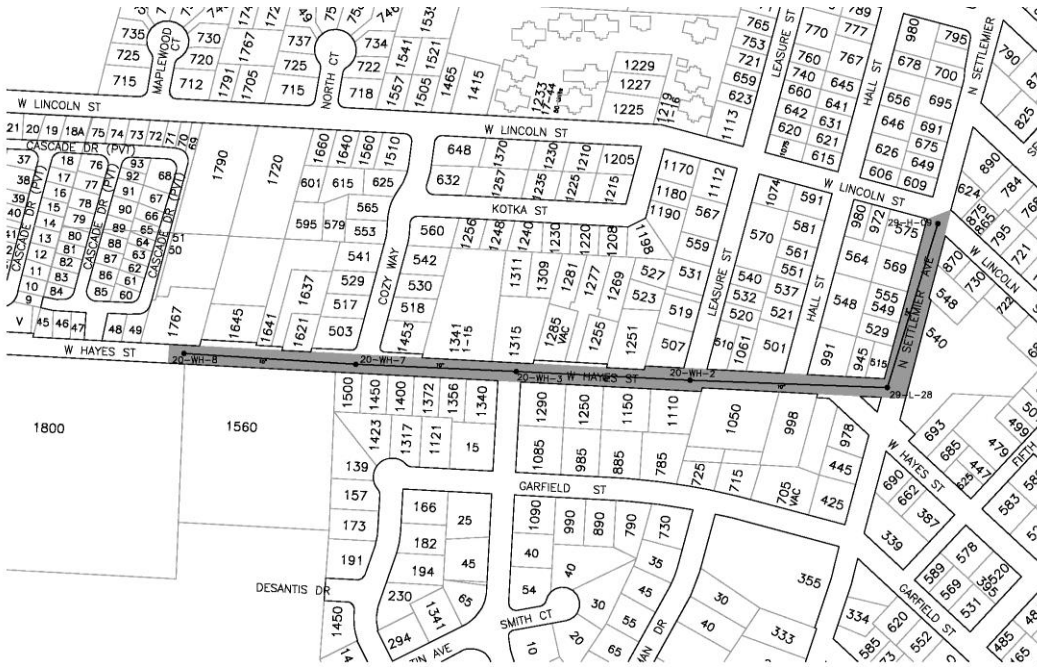
Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1418	472	Sewer Fund	\$270,000	2014-15
CDSW1418	472	Sewer Fund	\$1,092,000	2015-16

Project Data

Project Number:	CDSW1417	New Project <input checked="" type="checkbox"/>
Project Name:	W Hayes St. Sanitary Sewer pipeline project	
Project Description:	Replaces 10" and 12" sewer pipes with 12" and 15" pipes.	

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:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2016
Estimated Project Cost:	\$2,030,000

Budget History:

Fiscal Year	FY2014-15	FY2015-16
Budget	\$407,000	\$1,623,000
Year to Date expenses		
Balance		

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDSW1417	472	Sewer Fund	\$407,000	FY2014-15
CDSW1417	472	Sewer Fund	\$1,623,000	FY2015-16

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:	Increases long term costs because additional infrastructure to maintain
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		
Budget	1,000,000	11,400,000		
Year to Date expenses				
Balance				

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CISW1052	472	Sewer Fund	\$1,000,000	FY2014-15
CISW1052	472	Sewer Fund	\$11,400,000	FY 2015+

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:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$220,000

Budget History:

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

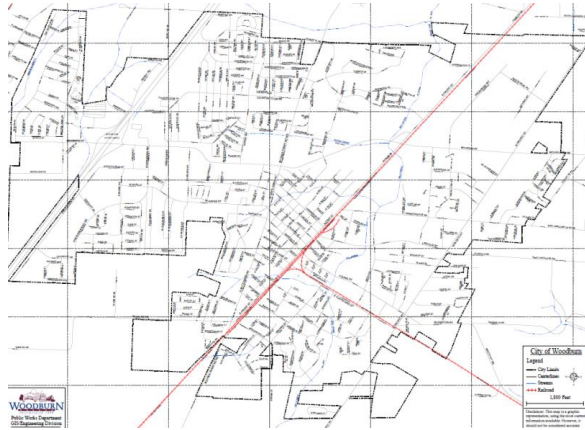
Funding Data:

<u>Project No.</u>	<u>Fund No.</u>	<u>Fund Name</u>	<u>Amount</u>	<u>FY</u>
CDSW1411	470	Water Fund	\$220,000	2014-15

Project Data

Project Number:	CDWA1060 (old #78002.0000)	New Project <input type="checkbox"/>
Project Name:	Automatic Read Meter Replacement program	
Project Description:	Six – 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:	Decreases maintenance costs by replacing outdated equipment
Project Status:	Over 60% complete
Estimated Completion Date:	FY 2016-17
Estimated Project Cost:	\$1,300,000

Budget History

Fiscal Year	2010-11	2011-12	2012-13	2013-14*	2014-15	2015-16	2016-17
Budget	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$100,000
Actual expenses	\$190,290	\$144,150	\$197,707	\$157,275			
Balance	\$9,710	\$55,850	\$2,293	\$42,725			

*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	\$100,000	2016-17

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 4 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 improvements.
Operating Budget Impact:	Increases long term costs because additional infrastructure to maintain
Project Status:	Construction
Estimated Completion Date:	August 2014
Estimated Project Cost:	\$850,000

Budget History:

Fiscal Year	2013-14	2014-15
Budget	\$600,000	\$250,000
Year to Date expenses (as of 3/31/2014)	\$19,865	
Balance	\$580,135	

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1158	470	Water Fund	\$300,000	2013-14
CDWA1158	376	Street SDC Fund	\$300,000	2013-14
CDWA1158	470	Water Fund	\$125,000	2014-15
CDWA1158	376	Street SDC Fund	\$125,000	2014-15

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:	Increases long term costs because additional infrastructure to maintain
Project Status:	Design
Estimated Completion Date:	June 2015
Estimated Project Cost:	\$240,000

Budget History:

Fiscal Year	2014-15			
Budget	\$240,000			
Year to Date expenses				
Balance				

Funding Data:

Project No.	Fund No.	Fund Name	Amount	FY
CDWA1412	470	Water Fund	\$240,000	2014-15



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Policies & Fiscal Strategy

Original document was Adopted by City Council on February 24, 2014

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

FY 2014/15

- **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 (see attached Exhibit A) on an annual basis. The forecast is an estimate of future revenues and expenses and is intended to serve as an estimate and a guideline for making sound financial decisions in the current fiscal year and budget preparation. The 5-Year Forecast and the annual Budget Policies together will constitute the City's Annual Financial Plan.
- G. **Policy Direction**. Consistent with their policy making role outlined in the Woodburn City Charter, the City Council is responsible for providing policy direction to determine the City's overall fiscal policy. In response to the fiscal recommendations made by the City Administrator, the City Council shall consider all measures necessary to sustain current levels of service. 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 FY 2013/2014 budget levels.
- H. **No General Fund Street Maintenance Support.** No discretionary General Fund revenues will be used to support street maintenance activities. General Fund street lighting transfers are exempted from this policy. The current transfer from the General Fund for street lighting will be maintained as long as it is fiscally viable. The transfer will be reviewed as approved each fiscal year as part of the budget process.
- I. **Revenue Estimates.** Departments should budget for revenues based on the best information available during the budget process. If additional information becomes available during the budget process, it should be provided to the Finance Director’s Office. Accuracy in revenue/expenditure estimates is critical. New revenue estimates should be based on the best information available. Subsequent annual estimates should also take into consideration the actual receipts from the previous year.
- J. **Pursuit of New Departmental Revenues.** Departments shall pursue revenue sources to the fullest extent possible for all services as well as total cost identification (including indirect costs) for fee setting purposes, grants or other funding opportunities. Any new revenue sources should be used to offset the cost of existing staff and programs, rather than funding new staff or programs. Fee schedules will be reviewed annually to ensure costs are recovered. Fee schedules will be updated as part of the annual budget process.
- K. **Expenditure Reductions.** Reductions in revenues may require expenditure reductions from the “base budget” level. If reductions are required, the City Administrator will be guided by the City Council’s adopted Resource Reduction Strategy.
- L. **Discretionary Programs.** New discretionary programs may be included in the Proposed Budget with the prior approval by the City Administrator and if the new program is deemed a high priority activity. The impact of new or expanded programs on overhead services (information system services, financial services, building / grounds maintenance, human resource services, budget services, etc.) shall be evaluated to determine if overhead services need to be increased due to the addition of new programs.

The costs of increases in overhead services attributed to additional programs shall be included in the analysis of the total cost of new programs. Should outside funding for a program expire, the program may be terminated by the City Administrator or the City Council.
- M. **Full Cost Recovery.** City staff shall make every effort to assign costs where they occur through the use of interdepartmental / interfund charges and indirect cost percentage assignments. The intent is to clearly define the actual cost of each direct service the City provides internally or externally. The first priority is the recovery of overhead costs from all funds and grant programs.
- 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. **General Fund Transfer Savings.** With the exception of required “hard-dollar” grant matches, any unused or unneeded portions of budgeted General Fund transfers to non-General Fund budgets will be returned to the General Fund at the end of the fiscal year in order to increase the General Fund ending balance.
- H. **Utility Rates.** The City will maintain utility rates at a level that ensures that all debt service, operating and capital costs are adequately recovered. Capital costs identified in approved capital improvement plan will be used as the basis for forming the capital costs recovery portion of utility rates.
- I. **System Development Charges.** As permissible under state law, the City will pursue the recovery of infrastructure-related development cost relating to water, sewer, street, storm and parks. These costs will be delineated via a defensible methodology, which will be revised from time to time to ensure accuracy.
- J. **Street SDC Minimum Reserve.** The Street SDC Fund will not be depleted below \$5.26 million until after the City’s contribution to the Woodburn Interchange Project has been satisfied. A Street SDC Fund balance of \$4 million will be held in reserve and dedicated towards any balance outstanding on the City’s contribution to the I-5 Interchange Project.

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

- A. **General Fund Contingencies.** At least 10% of the General Fund’s operating appropriation shall be placed into the operating contingency to meet cash flow needs and with the expectation that most will not be spent and will become part of the 2014/2015 Beginning Fund Balance. The General Fund operating contingency for 2014/2015 shall be increased if carryover resources are available in accordance with recommendations provided in the City’s long-term financial plan.
- B. **General Fund Contingency Proportionality.** Where contingency is expended, overall reductions will be made to the General Fund to ensure the remaining contingency remains at 10% of the General Funds operating costs.
- C. **Water & Sewer Fund Contingencies.** The Water and Sewer Funds will maintain annual contingencies of not less than 5%.

- **SECTION 6. GRANT APPLICATIONS (ALL FUNDS)**

- A. **Approval to Pursue.** The City Administrator’s approval is necessary before any employee pursues lobbying efforts on matters having budget implications, and before grant applications are submitted to the granting agency. Department Heads should advise the City Administrator before official positions are taken on matters that might have budget implications.
- B. **General Fund Matching Funds.** Upon approval by the City Administrator, matching fund requirements will be presented to the City Council for final approval.

- **SECTION 7. NEW POSITIONS, PROGRAMS AND OVERTIME (ALL FUNDS)**

- A. **Base Budget & New Positions.** Departments are to prepare “base budgets” with no new regular positions unless specifically authorized by the City Administrator in advance of Budget preparations. Reorganizations of departments or programs resulting in changes in staffing or positions may be considered if the change is cost neutral or a cost savings from the current costs. No position compensation or increase will be provided beyond amounts budgeted for the position.
- B. **Considerations of New Positions/Programs.** 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 2014/15 fiscal year, it may be necessary to make budget adjustments. These adjustments will be made in accordance with the City Council’s adopted Resource Reduction Strategy.

- **SECTION 9. MID-YEAR REQUESTS, GENERAL FUND CONTINGENCY (ALL FUNDS)**

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

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

- A. **Wage Policy.** Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefit costs. The City will have a compensation and benefit program that: 1) reflects the value of work performed by our employees, 2) compares favorably with the compensation and benefits paid for similar work in both the private and public sectors, and 3); considers the community's ability to pay. Both our employees and the public must understand the mutual respect that such a policy warrants.
- B. **Health Care & PERS Costs.** Continue the City's policy on wages and salary increases which evaluates the increased cost of health insurance and PERS contributions as part of the total compensation package. It is the goal of the City to reduce annual escalations of health insurance, and other benefit costs by getting the employees to bear an equitable portion of the annual premium increases and/or selecting lower cost benefit programs.
- C. **Cost of Living Adjustments (COLA).** The City Administrator will make a recommendation either to include, or not include, a COLA for non-represented employees in the Proposed Budget. All cost of living adjustments will be approved by the Budget Committee and adopted by the City Council. COLAs or other compensation provided for in collective bargaining agreements will be provided for in the annual Proposed Budget.
- D. **Step Adjustments.** Budgeted personnel services expenditures will include an amount to account for annual step adjustments for all employees who are not currently at the top of their range. Annual employee step adjustments will not exceed 5% without the expressed permission of the City Administrator.

- **SECTION 11. BUDGET CONTROLS**

- A. **Legal Compliance.** The City Administrator and Finance Director will continue to review and control departmental budgets at the "expenditure category level" (such as personnel services, materials and supplies). As such, City Administrator's approval is necessary before actual or projected year-end expenditures are allowed to exceed total expenditure appropriations for each "expenditure category."
- B. **Personnel Services & Benefits.** With the exception of overtime pay and temporary help accounts, which shall be developed by Department Heads with the advice of the Finance Director and the approval of the City Administrator, personnel services and benefits cost calculations will be provided by the City Administrator and the Finance Director and will be used as provided. The City Administrator and the Finance Director will also provide estimates for insurance and internal services costs. These amounts will not be altered by Department Heads.
- C. **Wages & Benefit Control.** Positions not entitled to receive benefits will be managed in a manner that keeps them below mandatory benefit thresholds (such as PERS, health insurance, etc.). Positions will only be eligible for benefits if approved by the City Administrator and/or designated in Job Descriptions. All benefit costs must be anticipated and included in the annual Budget.
- D. **One-Time Revenues.** One-time revenues will be used only for one-time expenses.

- **SECTION 12. 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 statement 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 Audit 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, RSVP, etc.)
- ✓ Community Services (i.e. flower baskets, TOT Grants – where permissible, etc.)
- ✓ Intergovernmental Agreements that provide no direct offsetting revenues

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

- A. **Goal & Reduction Approach.** When faced with a potential reduction in resources, the City's goal is to continue to provide services in a professional, effective and efficient manner. Consequently, to the extent possible, across-the-board reductions in expenditures will be avoided.

- B. **Case-by-Case Consideration.** Reductions will be made on a case-by-case basis, focusing on each individual program or service. If possible, reduction will be made proportional to the programs and services identified by the City Council.
- C. **Moderation When Possible.** If, as a result of loss of a significant amount of discretionary resources, expenditure reductions become necessary, those reductions will be made in moderate case-by-case reductions in discretionary supported programs and services. These reductions will focus first on programs funded by dedicated resources and then services funded by discretionary resources.
- D. **Discretionary Contributions.** If further reductions are required, any discretionary funding that supplements or supports services mostly supported with dedicated resources will be reduced or eliminated. This may apply to programs or activities expanded or started with discretionary resources within the last few years. Exceptions may be made on a case-by-case basis by the City Council.
- E. **Furlough Days.** If personnel budget/salary saving are required, the City will consider a reduced work week or furlough days prior to laying off staff.
- F. **Consideration List.** Discretionary funding for programs funded by discretionary resources will be reduced or eliminated as needed. Legal restrictions or the City's ability to maintain minimal service levels will be considered. 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, RSVP, etc.)
 - ✓ Computer/Network transfers (capital replacements of desktop pc's and associated servers)
 - ✓ Other General Fund Supported Non-Essential Program & Services
 - ✓ Parks and Park/Tree Maintenance
 - ✓ Recreation Programming
 - ✓ Aquatic Center
 - ✓ Library
 - ✓ General Administration
 - ✓ Code Enforcement
 - ✓ Economic Development
 - ✓ Land Use Planning
 - ✓ Legal Services
 - ✓ Financial Services
 - ✓ Police Support Services
 - ✓ Police Patrol & Public Safety
- G. **Indirect Costs.** The City's overhead programs will not be prioritized, but will be sized to the need and size of the overall organization. Generally, wherever possible, the City's goal is to make fee-supported programs self-sufficient. This includes recovering those programs' appropriate share of the City's overhead costs. If reductions occur, then indirect costs will be sized to the needs and size of the rest of the organization.
 - H. **Dedicated Funding for Programs.** Where legally possible, the City will consider using dedicated resources to fund high priority programs related to the purpose for which the dedicated funds are received.

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

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A	Parks & Maintenance Worker	\$ 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
	Utility Worker II								
	Water Technician I								
M	Engineering Technician I	\$ 15.54	\$ 16.48	\$ 17.51	\$ 18.54	\$ 19.57	\$ 20.60	\$ 21.02	\$ 21.43
N	Utility Worker III	\$ 16.05	\$ 17.12	\$ 18.19	\$ 19.26	\$ 20.33	\$ 21.39	\$ 21.82	\$ 22.25
	Waste Water Operator I								
	Water Operator I								
O	Evidence Technician	\$ 16.37	\$ 17.46	\$ 18.55	\$ 19.64	\$ 20.73	\$ 21.82	\$ 22.26	\$ 22.70
P	Engineering Technician II	\$ 16.71	\$ 17.83	\$ 18.94	\$ 20.06	\$ 21.17	\$ 22.28	\$ 22.73	\$ 23.18
	Library Associate								
Q	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								
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	Building Inspector/Plans Examiner II	\$ 19.20	\$ 20.48	\$ 21.76	\$ 23.04	\$ 24.32	\$ 25.59	\$ 26.11	\$ 26.62
	Librarian								
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		\$ 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	Plans Examiner-Bldg Inspect III	\$ 32.21	\$ 34.36	\$ 36.51	\$ 38.66	\$ 40.80	\$ 42.95	\$ 43.81	\$ 44.67

Woodburn Police Association (WPA) Wage Scale

The WPA contract expires June 30, 2014.

Effective 7/1/2013

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	\$ 22.42									
1.1	Officer	\$ 23.60	\$ 24.55	\$ 25.49	\$ 26.75	\$ 28.01	\$ 29.27	\$ 30.84	\$ 31.47	\$ 32.41	\$ 33.04
1.2	Officer-Basic Language	\$ 24.20	\$ 25.17	\$ 26.13	\$ 27.42	\$ 28.71	\$ 30.00	\$ 31.62	\$ 32.26	\$ 33.23	\$ 33.87
1.3	Officer-Advanced Lang	\$ 25.26	\$ 26.27	\$ 27.28	\$ 28.63	\$ 29.97	\$ 31.32	\$ 33.00	\$ 33.68	\$ 34.69	\$ 35.36
2.1	Officer-Intermediate	\$ 24.79	\$ 25.78	\$ 26.77	\$ 28.09	\$ 29.41	\$ 30.74	\$ 32.39	\$ 33.05	\$ 34.04	\$ 34.70
2.2	Officer-Inter Basic Lang	\$ 25.41	\$ 26.43	\$ 27.44	\$ 28.80	\$ 30.15	\$ 31.51	\$ 33.20	\$ 33.88	\$ 34.90	\$ 35.57
2.3	Officer-Inter Adv Lang	\$ 26.53	\$ 27.59	\$ 28.65	\$ 30.06	\$ 31.47	\$ 32.90	\$ 34.66	\$ 35.37	\$ 36.43	\$ 37.13
3.1	Officer-Advanced	\$ 25.97	\$ 27.01	\$ 28.04	\$ 29.43	\$ 30.81	\$ 32.20	\$ 33.93	\$ 34.62	\$ 35.66	\$ 36.35
3.2	Officer-Adv Basic Lang	\$ 26.62	\$ 27.69	\$ 28.75	\$ 30.17	\$ 31.59	\$ 33.01	\$ 34.78	\$ 35.49	\$ 36.56	\$ 37.26
3.3	Officer-Adv Adv Lang	\$ 27.79	\$ 28.91	\$ 30.01	\$ 31.50	\$ 32.97	\$ 34.46	\$ 36.31	\$ 37.05	\$ 38.16	\$ 38.90

Assignment Pay*

- 7% Detective
 - 7% Traffic/Motorcycle
 - 5% Corporal
 - 3.0% K9
- *can only have 2 at a time

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	\$ 17.33	\$ 18.02	\$ 18.71	\$ 19.63	\$ 20.55	\$ 21.48	\$ 22.63	\$ 23.09

Sergeant Wage Scale

Effective 7/1/2013

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	Differentials	75%	78%	81%	85%	89%	93%	98%	100%	103%	105%
4.1	Intermediate Certification	\$ 27.79	\$ 28.90	\$ 30.02	\$ 31.50	\$ 32.98	\$ 34.46	\$ 36.31	\$ 37.05	\$ 38.17	\$ 38.91
4.2	Int. + Basic Language	\$ 28.49	\$ 29.63	\$ 30.78	\$ 32.29	\$ 33.81	\$ 35.33	\$ 37.22	\$ 37.98	\$ 39.13	\$ 39.89
4.3	Int. + Advanced Language	\$ 29.74	\$ 30.93	\$ 32.13	\$ 33.71	\$ 35.29	\$ 36.88	\$ 38.86	\$ 39.65	\$ 40.85	\$ 41.64
5.1	Advanced Certification	\$ 29.18	\$ 30.35	\$ 31.53	\$ 33.08	\$ 34.63	\$ 36.19	\$ 38.13	\$ 38.91	\$ 40.08	\$ 40.86
5.2	Adv. + Basic Language	\$ 29.91	\$ 31.11	\$ 32.32	\$ 33.91	\$ 35.50	\$ 37.10	\$ 39.09	\$ 39.89	\$ 41.09	\$ 41.89
5.3	Adv. + Advanced Language	\$ 31.23	\$ 32.48	\$ 33.74	\$ 35.40	\$ 37.06	\$ 38.73	\$ 40.80	\$ 41.64	\$ 42.89	\$ 43.73
6.1	Supervisory Certification	\$ 30.57	\$ 31.79	\$ 33.03	\$ 34.65	\$ 36.28	\$ 37.91	\$ 39.95	\$ 40.76	\$ 41.99	\$ 42.81
6.2	Super. + Basic Language	\$ 31.34	\$ 32.59	\$ 33.86	\$ 35.52	\$ 37.19	\$ 38.86	\$ 40.95	\$ 41.78	\$ 43.04	\$ 43.89
6.3	Super. + Advanced Language	\$ 32.71	\$ 34.02	\$ 35.35	\$ 37.08	\$ 38.82	\$ 40.57	\$ 42.75	\$ 43.62	\$ 44.93	\$ 45.81

Part-Time Wage Scale

Grade	Range			Effective 1/1/14		
	Entry	Mid	Max	Position		
1	\$ 9.10	\$ 10.09	\$ 11.07	Library Page	Rec Leader General	Swim Instructor
				Rec Leader- After School Club	Lifeguard	
				Vehicle Custodian	Aquatics Cust	
2	\$ 9.56	\$ 10.59	\$ 11.62	Rec Programmer I - Summ. Day Camp		
3	\$ 10.04	\$ 11.12	\$ 12.20	Rec Programmer II-Summ. Day Camp	Shift Supervisor	
4	\$ 10.54	\$ 11.68	\$ 12.81	Parks & Custodial Worker		
5	\$ 11.07	\$ 12.26	\$ 13.45	Customer Service Clerk	Rec Specialist	
6	\$ 11.62	\$ 12.87	\$ 14.12	Library Assist.	Rec Coord.	Lead Swim Inst
7	\$ 12.20	\$ 13.52	\$ 14.83			
8	\$ 12.81	\$ 14.19	\$ 15.57			
9	\$ 13.45	\$ 14.90	\$ 16.35	Bus Driver		
10	\$ 14.12	\$ 15.65	\$ 17.17			
11	\$ 14.83	\$ 16.43	\$ 18.03			
12	\$ 15.57	\$ 17.25	\$ 18.93			
13	\$ 16.35	\$ 18.11	\$ 19.87			
14	\$ 17.17	\$ 19.02	\$ 20.87			
15	\$ 18.03	\$ 19.97	\$ 21.91			
16	\$ 18.93	\$ 20.97	\$ 23.01	Librarian	Pool Operator	
17	\$ 19.87	\$ 22.02	\$ 24.16	Adm. Clerk-Police		
18	\$ 20.87	\$ 23.12	\$ 25.36			
19	\$ 21.91	\$ 24.27	\$ 26.63			
20	\$ 23.01	\$ 25.49	\$ 27.96			
21	\$ 24.16	\$ 26.76	\$ 29.36			
22	\$ 25.36	\$ 28.10	\$ 30.83			
23	\$ 26.63	\$ 29.50	\$ 32.37	Senior Planner		
24	\$ 27.96	\$ 30.98	\$ 33.99			
25	\$ 29.36	\$ 32.53	\$ 35.69	Plans Examiner/Inspector		
26	Set rate per day/game- DOE			Court Judge	BackGr Invest.	Fitness Instructor
				Bailiff	Umpire/Referee	

Unrepresented Wage Scale

Effective 7/1/2014

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
A	Aquatics Coordinator	\$ 12.62	\$ 13.10	\$ 13.58	\$ 14.06	\$ 14.54	\$ 15.02	\$ 15.50	\$ 15.97
B	Accountant I	\$ 16.19	\$ 16.81	\$ 17.42	\$ 18.04	\$ 18.65	\$ 19.27	\$ 19.88	\$ 20.49
C	Administrative Assistant - Confidential	\$ 18.75	\$ 19.46	\$ 20.18	\$ 20.89	\$ 21.60	\$ 22.31	\$ 23.02	\$ 23.73
	Information Systems Tech								
D	Executive Legal Assistant	\$ 19.69	\$ 20.44	\$ 21.19	\$ 21.93	\$ 22.68	\$ 23.43	\$ 24.18	\$ 24.92
	Executive Assistant - Confidential - Police								
E	Community Outreach Coordinator	\$ 20.67	\$ 21.46	\$ 22.24	\$ 23.03	\$ 23.81	\$ 24.60	\$ 25.38	\$ 26.16
	Network Administrator								
F		\$ 21.71	\$ 22.53	\$ 23.35	\$ 24.18	\$ 25.00	\$ 25.83	\$ 26.65	\$ 27.47
G	Facilities and Grounds Maintenance Supervisor	\$ 22.79	\$ 23.65	\$ 24.52	\$ 25.38	\$ 26.25	\$ 27.11	\$ 27.98	\$ 28.84
	Records Supervisor								
	Street & Sewer Maint Supervisor								
	Transit Operations Supervisor								
H	Management Analyst II	\$ 23.93	\$ 24.84	\$ 25.75	\$ 26.66	\$ 27.57	\$ 28.48	\$ 29.39	\$ 30.29
	Senior Accountant								
I	Budget & Finance Analyst	\$ 25.13	\$ 26.09	\$ 27.04	\$ 28.00	\$ 28.95	\$ 29.91	\$ 30.86	\$ 31.81
	Senior Planner								
	Water Treatment Supervisor/Operator III								
J	Accounting Manager	\$ 26.38	\$ 27.38	\$ 28.39	\$ 29.39	\$ 30.39	\$ 31.39	\$ 32.39	\$ 33.39
	Collection System and Street Maint Supervisor								
	Drinking Water Section Supervisor								
	Senior Engineering Technician								
	Senior Management Analyst								
	Urban Renewal Manager/Planner								
K	Project Engineer	\$ 27.71	\$ 28.76	\$ 29.81	\$ 30.87	\$ 31.92	\$ 32.97	\$ 34.02	\$ 35.07
L	Waste Water Treatment Section Supervisor	\$ 29.09	\$ 30.20	\$ 31.30	\$ 32.41	\$ 33.51	\$ 34.62	\$ 35.72	\$ 36.82
M		\$ 30.55	\$ 31.71	\$ 32.87	\$ 34.03	\$ 35.19	\$ 36.35	\$ 37.51	\$ 38.66
N	Transit Manager	\$ 32.08	\$ 33.30	\$ 34.51	\$ 35.73	\$ 36.95	\$ 38.17	\$ 39.39	\$ 40.60
O	Water Resource Manager	\$ 33.68	\$ 34.96	\$ 36.24	\$ 37.52	\$ 38.80	\$ 40.08	\$ 41.36	\$ 42.63

Chart of Accounts

As part of the Finance department's efforts to improve efficiency the chart of accounts is under review for consolidation and improved account names. 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	
5462	Employee Blanket Bond	
5463	Bldg/Personal Prop	
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 & Mai	

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	Contributions	
5482	Tree Maintenance	
5483	Sidewalks	
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	

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	

The Forecast was originally published February 24, 2014. It is included here to add a long-term perspective to budget information.

The City of Woodburn

Forecast 2014-2019

Introduction

City of Woodburn Background

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

Woodburn has changed significantly in population since it was first incorporated in 1889. The city originally began as a small farming and manufacturing community. Beginning in the 1960's Woodburn became a suburb of Salem and Portland with its proximity to I-5. Over the past 18 years, Woodburn has grown 74%. As of the census of 2000, there were 20,100 people residing in Woodburn. As of 2010, its population had risen to 24,080, a net rise of 19.8% over 2000, ranking it the 21st most-populated city in Oregon. The per capita income was \$16,357 (compared to \$26,171 for the state), and the median income for a family was \$42,519 (or 14% less than the state median household income).

Purpose of the Forecast

The 5 Year Financial Forecast takes a forward look at the City's most significant fund revenues and expenditures with the purpose of identifying financial trends, shortfalls and issues so the City can proactively address them. For the purposes of 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 our financial plan for our primary operational funds – which influence changes to the City's budget policy. The intent of this financial forecast is to project each operating fund's financial position under certain assumptions. The forecast then sets the stage for the budget process, aiding both the City Manager and Council in establishing priorities and allocating resources appropriately. Responsible financial stewardship is imperative to provide for the current and future needs of our community. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

Forecast Methodology

The City of Woodburn's approach to forecasting is to apply a conservative philosophy that neither overstates revenues nor understates expenditures. Economic forecasting is not an exact science. Rather, it is dependent upon the best professional judgment of the forecaster. To enhance the accuracy of projections the City identifies factors that contribute to the changes in revenues and expenditures, such as development, inflation, interest rates and known future events that will affect operations. Our forecasting of operating costs embraces the concept of Status Quo. This concept assumes that the current level of service will continue for the next five years with cost changes based on inflationary increases. This provides a baseline economic estimate from which reductions or increases in service levels can be determined. To the extent certain reductions or additions are anticipated, they are noted within the Fund section of this report. Exceptions to the status quo assumption are noted at the beginning of each fund.

Because capital improvements are based on available resources, a long-term forecast is not useful for budgeting purposes. Master plans governing our long term investments in Water, Sewer, Transportation, Storm Water, and Parks have been established. Projects are prioritized based on the master plans, but are scheduled based on

available resources that due to variations in growth rates that are not readily predicted. To the extent possible, operations are funded first and remaining resources are allocated to fund capital improvements. This frequently means that improvements are delayed to achieve the matching funding source. Improvements which are too expensive to be paid from net resources are assumed to be funded via bonded debt, although in practice, this is a rare occurrence. For these reasons, capital construction funds, and the related special revenue funds are not included in this forecast.

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

Executive Summary

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

Because the Fund Section provided detailed fund information, the executive summary will focus on the most significant issues facing the City. We have also included an organization chart in the appendix to aid you in understanding the City's departmental structure.

Overview

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

Economic and Demographic Assumptions

As a result of recent economic downturn and slow pace of recovery, Woodburn's population is expected to continue a slow pace of growth in the near future. Oregon as a whole is expected to grow with a modest annual population growth rate 1.1-1.25 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 work force as well as attract job seekers. These factors will weigh heavily upon the City's ability to continue to provide a high level service to the public.

Issues in Coming Months

- Stabilization and slow recovery of General Fund Property Tax Revenue
- Continued focus on stabilizing General Fund finances

Issues in the Coming Year

- Negotiation of Woodburn Police Association contract
- Continued refinement of Capital Construction financing and budgeting processes

Issues Beyond One Year

Water

The Water master plan is badly out of date and is in need of an update which is scheduled for 2014-15. An updated rate study will be included as part of the master plan and will address potential rate adjustments. The operational fund is in relatively good shape, but that is largely at the expense of setting aside rate revenue for future capital expansion.

General Fund

New demands for services will need either new resources or program cuts in other areas. Currently, police coverage is 1.25 officers per 1,000 residents (recommended coverage is 1.50 per 1,000 residents). The challenge for the City will be to continue to provide a high level of service with 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. Staff is working on recommendations to fund improvements and alleviate pressure on capital needs.

Transit

As the economic downturn continues it will become increasingly difficult for the General Fund to sustain its contribution to the transit fund. Historically, the General Fund has provided \$151,000 annually to Transit; that support has declined to \$116,000, resulting in reductions in service hours and routes 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 exclusively grant funded.

Streets

Due to economic conditions, Street SDC revenues have remained flat and are expected to remain flat. The City has committed to provided \$5.5 million to ODOT for the interchange project – of which the City has currently reserved \$4 million towards this obligation. The reserve amount and flat revenues have a direct impact on the City's ability to provide for street capital projects. Additionally, the City may need to finance the remaining portion of the obligation.

Issues for Administrative Attention

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

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

- Adopt policies and plans for capital asset acquisition, maintenance, replacement, and retirement.
- Develop a capital improvement plan that identifies priorities and time frames for undertaking capital projects and provides a financing plan for those projects. The plan, including both capital and related operating costs, should project at least five years into the future and should be fully integrated into the overall financial plan.

- Periodically evaluate the performance of programs and services.
- Identify cost effective opportunities where performance, efficiency and effectiveness measures can be developed and included as part of the basic budget materials and budget document.
- Monitor, measure and evaluate capital program implementation, especially for projects funded by restricted funds.
- Identify programs that should be self-sufficient.
- Review of established fees to ensure cost recovery is sufficient.
- Establish and adopt cost recovery policies for all other services with fees and charges not established by state statute. Opportunities for new fees and charges will need to be determined as part of this process.
- Continue to monitor indirect cost recovery for Internal Services Funds and evaluate the effectiveness of these charges. These indirect costs should be evaluated and updated periodically.

General Fund

Variations from Status Quo Assumptions

- None

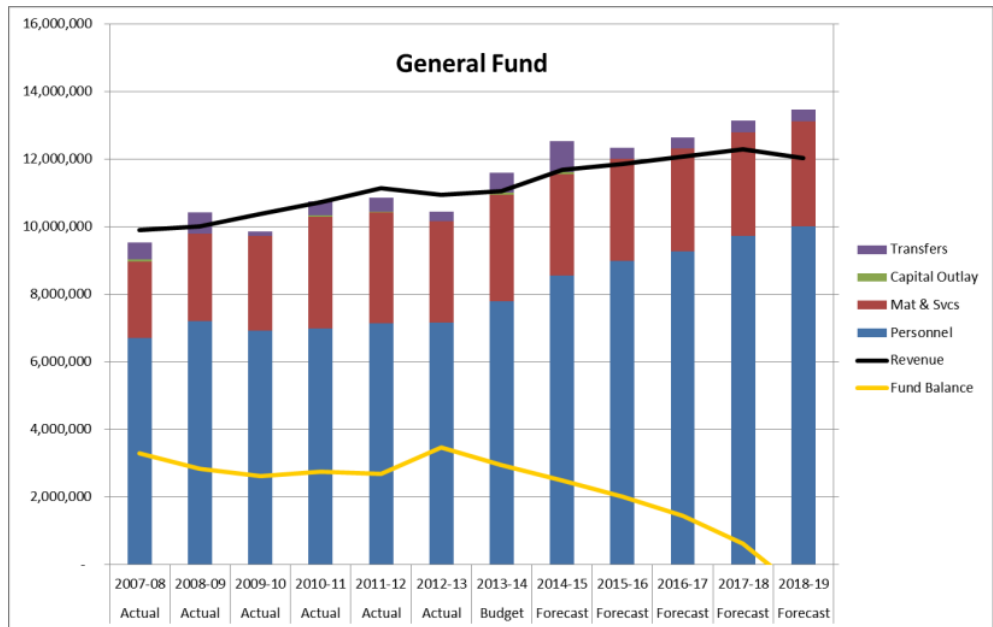
Key Assumptions

- PERS Rate Increase effective 7/1/2015
- General Fund Services charge on Water & Sewer revenue ends FY 2018-19

Operating Position

Property taxes account for almost 69% of the annual resources in the General Fund. Tax growth is expected

minimal begin to increase at a modest rate over the forecast period. This is due to the continued slow recession recovery rate in Woodburn and the effects of compression due to depressed market values. Property taxes could increase if there are significant new developments within city limits. Franchise fees are the second largest revenue in this fund equating to 9% of total resources. Franchise fees are taxes based on the gross



revenues of utilities that use the City's right-of-way. Private utilities doing business in the City of Woodburn include Portland General Electric, Northwest Natural Gas, Qwest, United Disposal, Wave Broadband, Woodburn Ambulance and others. The only way this source of revenue will increase is if the private utilities revenues derived from Woodburn residents also increase. Intergovernmental is the third largest type of revenue at 7%. This type includes state and federal grants, and state cigarette, liquor and revenue sharing. Overall, revenues are projected to increase at a modest 2% 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 forecast includes funding for the most critical needs, such as City Hall Roof and HVAC replacement, a significant mower replacement, and other facilities related needs.

Potential Impacts and Issues

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

Parks & 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 of first phase of the City’s Greenway project staff will be asked to maintain the trail. These potential cost increases are not included in the forecasts. Facilities Maintenance continues to be a challenge with aging buildings requiring increasingly expensive repairs and maintenance.

Police Staffing – Crime, of all types, is on the rise in Woodburn. While population continues to increase, there has not been a proportional increase in development resulting in increased tax revenues. This phenomenon places an increased burden on the demand for Police services without commensurate revenue increases.

Funding Alternatives

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

General Fund Services Fee – The City levies a franchise fee on private utilities for the use of the City right of way. For the first time in Fiscal 2013-14, the City levied this franchise fee on its own utilities. A 5% General Fund Services franchise fee was approved for a 5-year period. Council will evaluate the need and effectiveness of this fee prior to the sunset date of June 30, 2018.

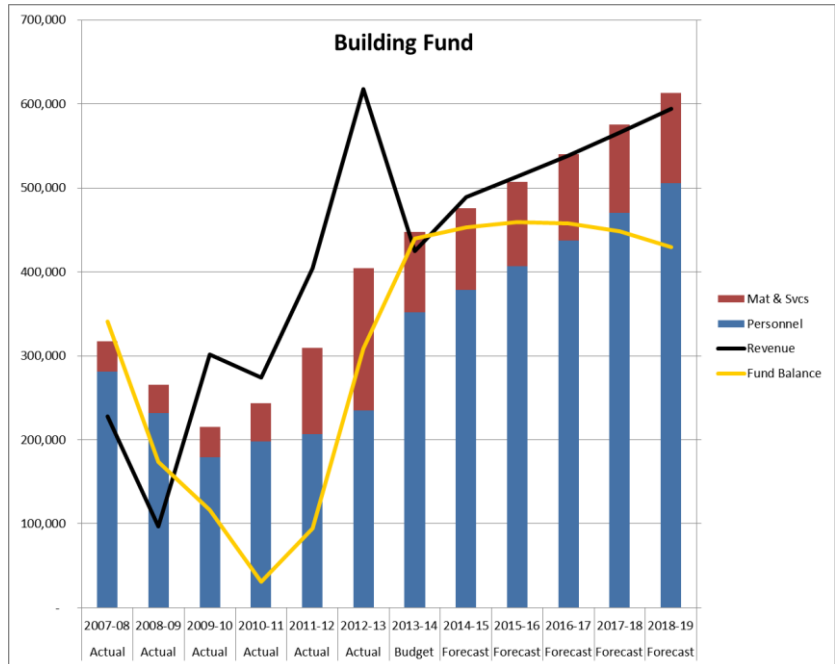
Building Fund

Variations from Status Quo Assumptions

- Permit revenues are based on slowly increasing activity, primarily in the residential housing market. We expect increased commercial development in FY 2014-15.

Operating Position

Revenues are based upon permits issued for new development and redevelopment that historically ebb and flow. Permits are collected prior to the work being done and therefore cash balances exist to pay for services to be performed in the future. The graph depicts the effects of the recent downturn in new development starts. Future revenues are based on estimates of when specific projects might begin. Costs reflect cuts and reductions already in place and estimated inflationary influences. Additionally, the difference between operating revenues and expenses is the use of beginning fund balance to supplement the program through FY 2010-11. This is illustrated by the steep decline in beginning fund balance beginning in FY 2008-09. As revenues have recovered, so has fund balance. This is an illustration of a normal cycle of growth, recession, and recovery.



Potential Impacts and Issues

Delays in developers submitting plans or starting construction will affect the bottom line. The City will closely monitor the actual revenues against the forecast and will take corrective action if necessary. This fund is projected to have sufficient resources to carry the program through the forecast horizon.

A return to a 'normal' level of development will necessitate a return to historic staffing levels. Restoring the additional Building Inspector/Plans Examiner and increasing hours for existing staff would add approximately \$100,000 per year to the Building Program. This has already occurred in 2013-14 and is forecast to continue through the forecast horizon.

Transit Fund

Variations from Status Quo Assumptions

- Award of capital grants to replace one full size bus and provide for security enhancements

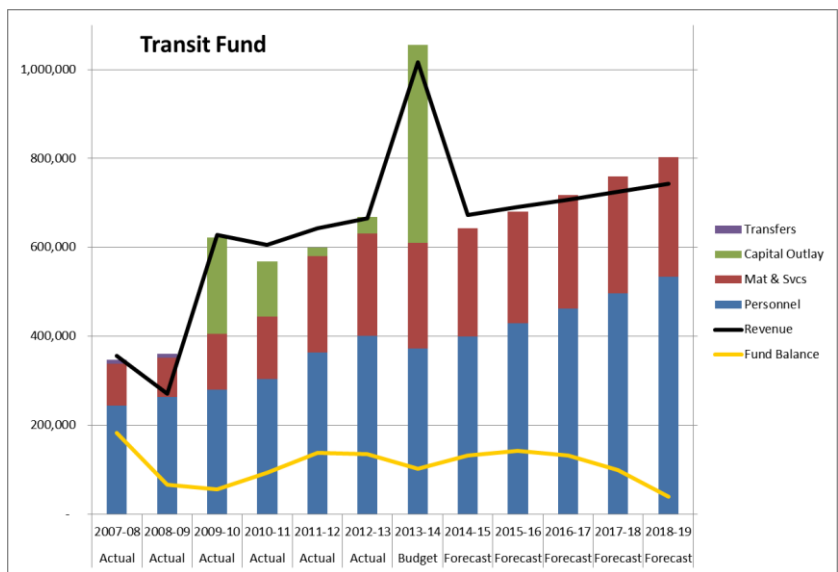
Key Assumptions

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

Operating Position

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

The large increase in capital outlay (and revenue) for FY 2013-14 is due to the receipt of a Federal Grant for a new heavy duty transit bus. This bus is expected to have a longer service life and reduced maintenance costs when compared to our current fleet of light duty buses. The City continues to monitor the availability of Federal funds for this program and manages staffing and service levels to available resources.



Capital Projects – From Operating Revenues

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

Potential Impacts and Issues

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

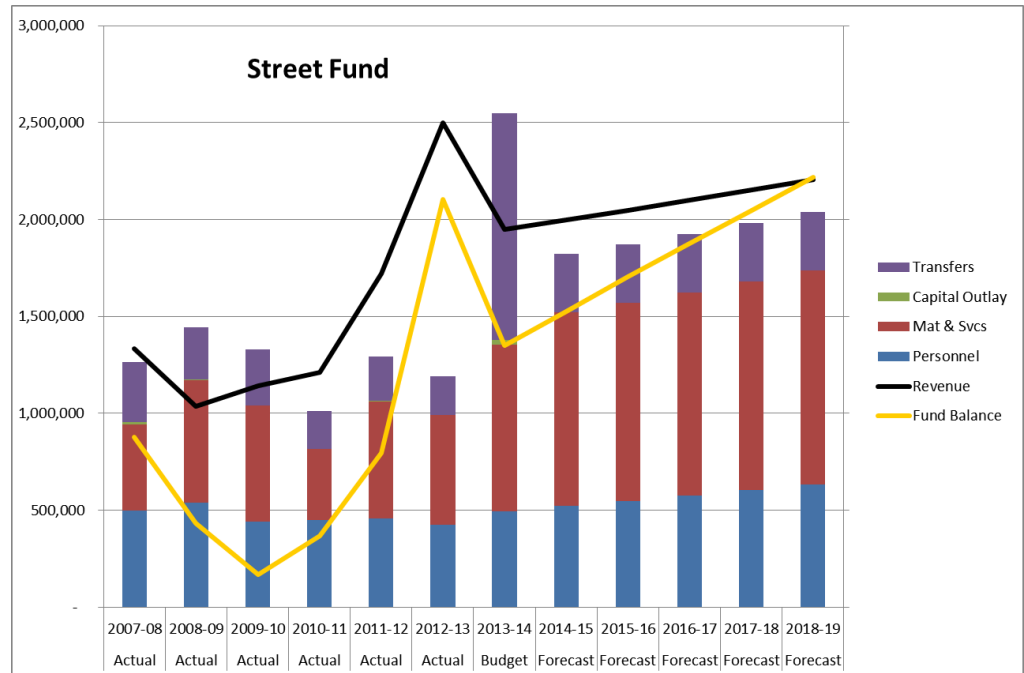
Street Fund

Variations from Status Quo Assumptions

- None

Operating Position

Gas taxes distributed by the State are the primary resource for this fund. Taxes peaked in FY 2005-06 and have been in decline since. The 2009 Legislative Session approved increases in vehicle title and registration fees which became effective in 2010 and an increase in tax of 6 cents per gallon of gasoline became effective January 2011. A referendum petition to repeal the new law failed to collect enough signatures. Revenues



have begun to increase and should continue to do so for the next several years due to the phase-in of title, registration and weight fees.

Additionally, the Revenue Sharing Fund was collapsed into the Street and Local Gas Tax Funds (the construction portion of the Revenue Sharing Fund was transferred to the Local Gas Tax Fund). Street lights are now being paid for out of the Street Fund beginning in FY 2011-12. State shared revenues are now transferred in from the General Fund to provide funding for that expenditure.

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 or increase lane size or capacity.

Capital Projects – From Operating Revenues

Projects related to, but not a part of, the Interstate 5 Interchange project were funded in FY 2013-14. This is the cause of the sharp increase in Transfers for FY 2013-14.

Potential Impacts and Issues

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

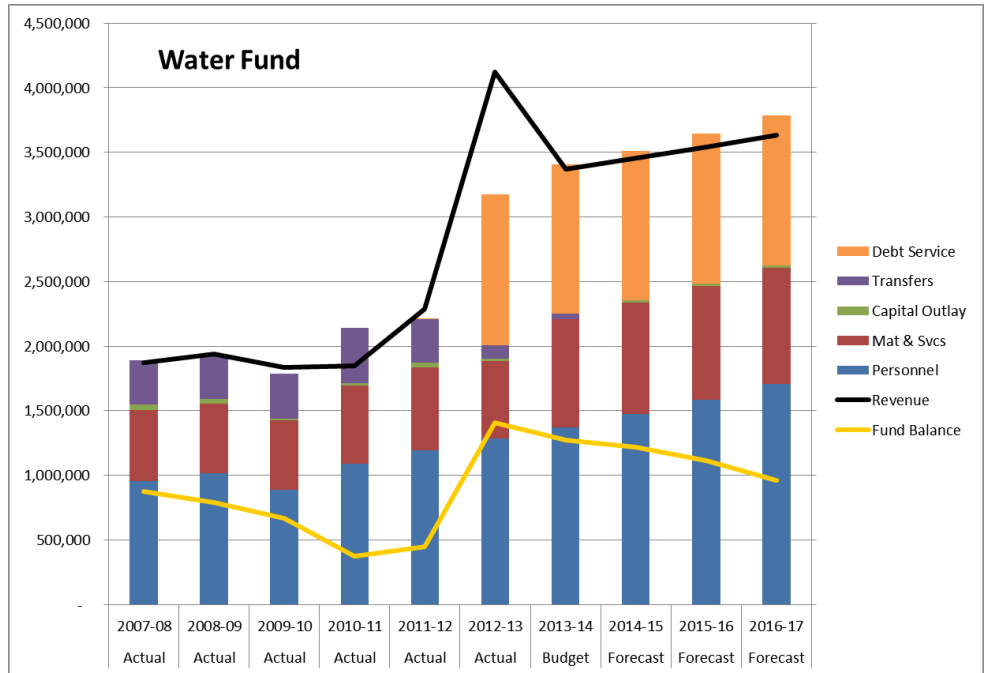
Water Fund

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. The 2001 Water Master Plan authorized the City’s last rate increase – those increases ended in FY 2006. The 2001 Water Master Plan called for several treatment and raw water transmission line projects to be completed including the disinfection project (completed in FY 2006-07 and May 2011, respectively).



As the graph depicts, expenses will exceed revenues beginning in FY 2013-14. This may be a result of conservative estimates in increases in associated payroll and materials and services costs. An update to the rate study and Master Plan may reveal the need for a rate adjustment. Management is monitoring these cost progressions and is working on recommendations for any revenue short falls in ensuing fiscal years.

Potential Impacts and Issues

As personnel, material and services costs conservation efforts continue to increase levels of service will become difficult to maintain. Management is recommending the 2001 Water Master Plan be updated as soon as possible to address the next phase in the City’s water system and continued efforts to maintain a high level of service.

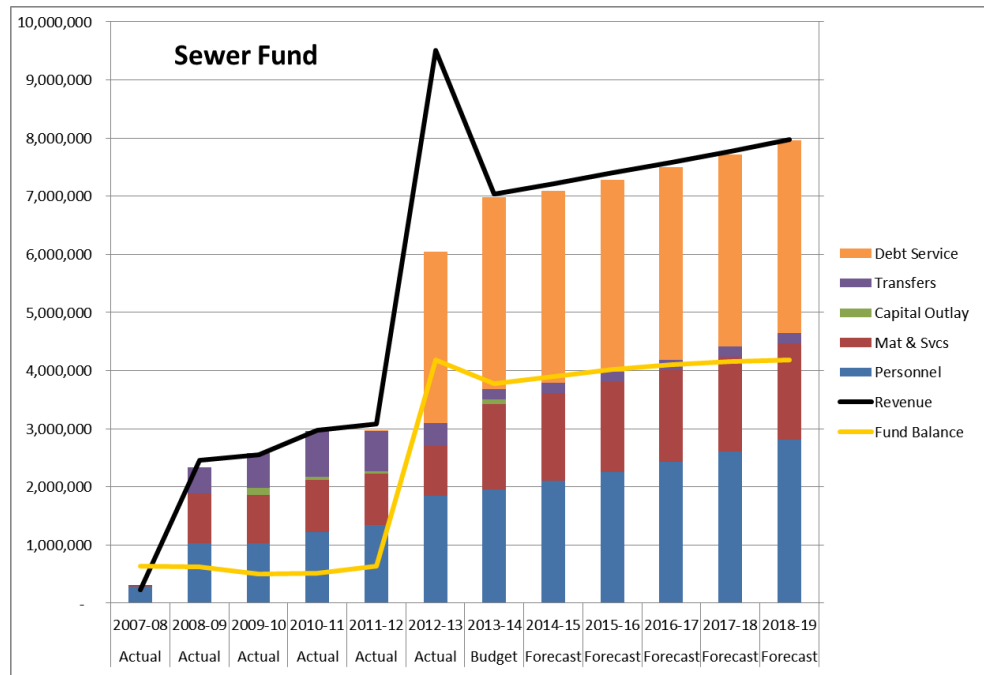
Sewer Fund

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 total \$94 million. To date the City has issued



approximately \$19.5 million in loans for Phase I of the project. Phase II of the project began in FY 2011-12 – an additional \$23.5 million in loans/bonds have been issued to fund the second phase of the project.

To fund the on-going capital projects the City Council approved rate increase implemented in FY 2008-09 with the initial increases of 12.5%. The last increase was effective in FY 2013-14 at 9.5%.

Potential Impacts and Issues

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

Remaining Funds

Fund Consolidation

As done in the initial forecast the Finance Department continues to review the need for further consolidation of funds into 'like' operations/funds. Finance will make any recommendations for further consolidation as part of the FY 2014-15 Proposed Budget.

Capital Construction Funds

Capital Construction Funds are not included in this forecast because their activity is limited by funds available. A more robust capital construction plan and reporting mechanisms are planned for development during the 2014-15 fiscal year.

Remaining Funds

The remaining twenty-two funds have dedicated revenue sources, are for a specific purpose, have nominal activity and/or will be retired in FY 2014-15. These funds have not been included as part of the five year forecast.

Major Assumptions – Revenues

Operating Revenues

The City received about \$28.5 million in operating revenues last fiscal year.

Revenue Source	FY2013 Actual
Charges for Goods & Services	11,272,549
Taxes	8,607,117
Intergovernmental	2,954,951
Miscellaneous Revenue	2,762,522
Franchise Fees	1,653,761
Licenses & Permits	621,091
Fines & Forfeits	587,607
Other Financing Sources	113,853
	<u>28,573,451</u>

Revenue Assumptions

Property Taxes – General Fund

Taxes are based on assessed value which is determined by the County Assessor. Generally, assessed values grow by 3% per year as allowed by the State Constitution. There is no correlation between real market value and assessed value. In addition to the 3% growth, an estimate is provided for expected new development. The City must also allow for the effects of compression, which in the last two fiscal years has resulted in the loss of over \$3 million in tax revenue. The City's tax rate is permanently set at \$6.0534 per \$1,000 of assessed value, but is subject to limitation under ballot measures 5 and 50 limitations. However, as the economy improves, the City should begin to see improvement in tax revenues. As a result of these factors, the City estimates property tax growth to be 1% for the FY 2014-15 and up to 2% for the forecast horizon.

Franchise Fees – General Fund

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

Charges for Goods & Services - Utility User Charges

Water: The forecast assumes a nominal 1% annual increase due to new development.

Sewer: As with water, the forecast assumes a 1% annual increase for growth. A rate increase of 9.5% per year through FY 2013-14 has been adopted by the City Council.

Gas Taxes

The increase to the State Gas Tax is reflected in the forecast period. The forecast estimates a growth of 3% per year.

Building, Planning and Engineering Permits

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

Other Resources

Bond Sales

None planned.

Transfers In – Operating Funds

This category relates to services one department, e.g. the Engineering 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 3.0-5.0% per year. Wages are expected to increase via cost of living adjustments of 0% to 3% plus an average 3% merit increase. Benefit changes are related to retirement and health insurance. Recently approved retirement increases are reflected in FY 2013-14 and then a 5% per year increase for the remaining four year period. Insurance cost increases have been curtailed by the implementation of high deductible plans for the AFSCME bargaining unit and Unrepresented employees. Management will seek to include the high deductible plans when bargaining with the Woodburn Police Association in FY 2014-15.

Material and Services

Impacts of inflation are assumed to remain minor over the five years remaining stable over the forecast period at 2.5%. Management has been aggressive in managing costs in this category to help offset growth in personnel services costs and has been successful in holding spending well under budgeted amounts. Certain costs which are not affected by inflation are excluded from these estimates, e.g. insurance and workers compensation premiums, and are adjusted according to inflation estimated by our insurance carrier – City County Insurance Services.

Capital Equipment

The Public Works funds' maintain a replacement reserve for capital equipment replacement and is funded via transfers from the Water, Streets and Sewer funds. The General Services funds replace equipment on an as needed basis.

Debt Service

Estimates are based on amortization schedules for outstanding debt issues.

Other Uses

Transfers Out

This is the counter-part to transfers in category. Transfers out from operating funds are primarily for administrative services provided by the Information Services and Building Maintenance Funds. Transfers out from capital project funds are primarily for engineering services and project administration provided by departments within the Public Works Services fund.



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 9, 2014 at 7:00 pm 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, 2014 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

Contact: Christina Shearer

Telephone: 503-982-5211 Email: Christina.Shearer@ci.woodburn.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	37,790,115	40,546,060	35,229,626
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	14,135,008	14,231,677	15,174,122
Federal, State and All Other Grants, Gifts, Allocations and Donations	2,954,951	3,080,639	3,305,527
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	5,426,484	2,639,369	1,873,122
All Other Resources Except Property Taxes	2,868,187	3,230,881	2,513,767
Property Taxes Estimated to be Received	7,980,657	7,979,000	8,175,000
Total Resources	71,155,401	71,707,626	66,271,164

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	12,733,405	13,681,816	13,609,389
Materials and Services	6,555,350	8,140,387	9,700,556
Capital Outlay	3,337,119	7,681,086	9,465,457
Debt Service	4,683,126	5,030,643	5,446,940
Interfund Transfers	5,426,484	2,639,369	1,873,122
Contingencies	0	34,534,325	26,175,700
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	38,419,916	0	0
Total Requirements	71,155,401	71,707,626	66,271,164

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Council & Mayor	34,676	40,465	17,025
FTE	0.0	0.0	0.0
Administration	173,554	205,842	203,011
FTE	2.4	2.4	2.4
City Recorder	49,063	58,754	76,888
FTE	1.1	1.2	1.2
City Attorney	127,090	141,785	175,157
FTE	2.6	2.5	2.5
Finance	279,515	448,060	400,900
FTE	6.0	8.4	8.4
Human Resources	39,537	46,339	104,632
FTE	2.0	2.0	2.0
Court	155,800	138,469	129,337
FTE	2.1	1.1	1.1
Police	6,769,545	7,179,687	7,329,170
FTE	40.0	39.6	41.1
Library	875,921	913,486	826,673
FTE	7.0	9.5	10.4
Recreation	370,775	411,630	375,762
FTE	8.1	6.4	6.4
Aquatics Center	507,954	493,027	534,658
FTE	6.9	9.5	9.5
RSVP	45,324	68,582	73,865
FTE	0.5	0.0	0.0
Community Services Administration	338,335	358,228	365,415
FTE	2.0	2.0	3.0

Planning	347,213	364,566	326,175
FTE	2.7	2.7	2.7
Engineering	716,921	829,858	747,788
FTE	11.0	8.0	8.0
Maintenance - Parks & Facilities	973,631	1,054,097	885,662
FTE	7.0	7.0	8.3
Building Inspection	712,391	683,251	1,008,930
FTE	1.8	2.3	2.3
Housing Rehabilitation	382,684	303,500	134,583
FTE	0.0	0.0	0.0
Water	5,428,051	5,494,437	6,038,555
FTE	10.0	10.0	10.0
Capital Improvement	32,085,177	31,932,211	23,796,501
FTE	0.0	0.0	0.0
Sewer/Surface Water/Collections	10,231,135	10,823,200	12,498,780
FTE	16.0	16.0	16.0
Streets	3,496,159	3,452,463	3,747,245
FTE	6.0	6.0	6.0
Transit	802,487	1,119,256	1,154,250
FTE	5.5	6.4	6.8
Non-Departmental / Non-Program	6,212,463	5,146,433	5,320,202
FTE	4.0	4.0	4.0
Total Requirements	71,155,401	71,707,626	66,271,164
Total FTE	145	147	152

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.

The General Fund is supported by \$11,920,749 in estimated revenues and \$3,500,000 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	550,000	521,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$4,745,000	\$0
Other Bonds	\$40,447,128	\$0
Other Borrowings	\$0	\$0
Total	\$45,192,128	\$0

COUNCIL BILL NO. 2957

RESOLUTION NO. 2046

A RESOLUTION ADOPTING THE FISCAL YEAR 2014-2015 BUDGET; MAKING BUDGET APPROPRIATIONS; AND CATEGORIZING TAXES

WHEREAS, the City Administrator, as Budget Officer, prepared and submitted the Fiscal Year 2014-2015 Budget to the Budget Committee at its May 10, 2014 meeting; and

WHEREAS, the May 10, 2014 Budget Committee meeting was noticed by publication in the *Woodburn Independent* newspaper on April 23, 2014; and

WHEREAS, a public hearing was held at the May 10, 2014 Budget Committee meeting; and

WHEREAS, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* newspaper on May 21, 2014 as required by ORS 294.438; and

WHEREAS, a second public hearing was held before the City Council at its meeting on June 9, 2014; and

THE CITY OF WOODBURN RESOLVES AS FOLLOWS:

Section 1. The City Council adopts the budget for Fiscal Year 2014-2015 in the sum of \$66,271,164. 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 2014-2015 are hereby appropriated as follows:

General Fund		Street Fund	
011 - Council & Mayor	17,025	Personnel Services	593,997
121 - Administration	203,011	Materials & Services	1,589,016
131 - City Recorder	76,888	Transfers Out	57,001
141 - City Attorney	175,157	Contingencies and Reserve	<u>1,507,231</u>
151 - Finance	400,900	Fund Total	3,747,245
161 - Human Resources	104,632		
181 - Court	129,337	GO Debt Service Fund	
211 - Police	6,731,335	Debt Service	527,261
311 - Library	826,673	Contingencies and Reserve	<u>27,239</u>
421 - Recreation	375,762	Fund Total	554,500
431 - Aquatics	534,658		
481 - RSVP	73,865	General Cap Const Fund	
499 - Community Services Admin	336,014	Capital Outlay	1,037,800
511 - Planning	326,175		
651 - Engineering	747,788	Special Assessment Fund	
711 - Parks & Facilities Maintenance	885,662	Contingencies and Reserve	1,072,449
199 - Non-departmental	1,156,153		
Contingency & Reserve	<u>2,319,714</u>	Street & Storm Cap Const Fund	
Fund Total	15,420,749	Capital Outlay	167,000
		Contingencies and Reserve	<u>68,500</u>
		Fund Total	235,500
Transit Fund		Parks SDC Fund	
Personnel Services	393,713	Materials & Services	30,000
Materials & Services	223,929	Transfers Out	185,000
Capital Outlay	505,000	Contingencies and Reserve	<u>271,785</u>
Transfers Out	3,001	Fund Total	486,785
Contingencies and Reserve	<u>28,607</u>		
Fund Total	1,154,250	Street SDC Fund	
		Debt Service	36,268
		Transfers Out	200,000
		Contingencies and Reserve	<u>4,734,953</u>
		Fund Total	4,971,221
Building Inspection Fund		Storm SDC Fund	
Personnel Services	339,663	Contingencies and Reserve	484,000
Materials & Services	270,251		
Transfers Out	3,001	Sewer Cap Const Fund	
Contingencies and Reserve	<u>396,015</u>	Capital Outlay	5,371,250
Fund Total	1,008,930	Contingencies and Reserve	<u>6,018,000</u>
		Fund Total	11,389,250
Search & Seizure Fund		Water Cap Const Fund	
Contingencies and Reserve	1,100	Capital Outlay	1,210,000
		Contingencies and Reserve	<u>1,349,221</u>
		Fund Total	2,559,221
Housing Rehab Fund			
Personnel Services	12,502		
Materials & Services	40,200		
Contingencies and Reserve	<u>81,881</u>		
Fund Total	134,583		

Budget Resolution – Continued

Water Fund		Insurance Fund	
Personnel Services	1,291,483	Personnel Services	53,179
Materials & Services	928,288	Materials & Services	554,076
Debt Service	1,155,698	Contingencies and Reserve	<u>346,902</u>
Transfers Out	134,337	Fund Total	954,157
Contingencies and Reserve	<u>1,622,970</u>		
Fund Total	5,132,776	Equipment Replacement Fd	
		Capital Outlay	883,878
Sewer Fund		Transfers Out	<u>21,901</u>
Personnel Services	1,860,155	Fund Total	905,779
Materials & Services	2,320,305		
Capital Outlay	40,000	Library Endowment Fund	
Debt Service	3,727,713	Contingencies and Reserve	26,436
Transfers Out	322,338		
Contingencies and Reserve	<u>4,228,269</u>	Museum Endowment Fund	
Fund Total	12,498,780	Contingencies and Reserve	2,965
Water SDC		Lavelle Black Trust Fund	
Transfers Out	50,000	Materials & Services	10,000
Contingencies and Reserve	<u>807,475</u>	Contingencies and Reserve	<u>32,325</u>
Fund Total	857,475	Fund Total	42,325
Sewer SDC		Total Budget	
Contingencies and Reserve	702,800		66,271,164
Information Services			
Personnel Services	358,961		
Materials & Services	398,735		
Capital Outlay	87,529		
Contingencies and Reserve	<u>44,863</u>		
Fund Total	890,088		

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 \$521,000 for bonds. These taxes are hereby imposed and categorized for tax year 2014-15 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	-	\$521,000

Approved as to Form: M. M. M. M. 6/9/2014
City Attorney Date

APPROVED: [Signature]
Kathryn Figley, Mayor

Passed by the Council
Submitted to the Mayor
Approved by the Mayor
Filed in the Office of the Recorder

June 9, 2014
June 10, 2014
June 11, 2014
June 16, 2014

ATTEST: [Signature]
Heather Pierson, City Recorder
City of Woodburn, Oregon





Proposed Budget

FY 2014-15

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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 the areas can lack streets and utilities altogether. For a city to use urban renewal it must establish an Urban Renewal Plan and 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 at the Agency Board. The District totals 260 acres and terminates in FY 2024-25 after producing approximately 30 million in tax increment revenue, which is used to address blighted conditions within the district. The district includes downtown, portions of Highway 99E, Hwy 214, and properties adjacent to Interstate 5.

Urban renewal agencies do not have permanent tax rates; they obtain funding through tax increment financing. Revenues derived from property tax increment support this fund. Tax increment financing allocates revenues to an agency based on the amount of the urban renewal area’s excess or “incremental” value, the amount of assessed value above a base value that was frozen at a specific point in time. Woodburn’s Urban Renewal frozen base value is based on the 2001 tax year. Urban renewal does not place an additional burden on taxpayers. Rather, it shifts existing tax growth to the Agency from the taxing entities that would have otherwise continued to receive it had the Agency not formed. The debt service is for the remaining balance on a \$1,850,000, ten-year obligation entered into with Bank of America during FY 2005-06. The remaining balance on the debt is \$284,665 as of June 30, 2014.

Description of FY 2013-14 accomplishments:

- Association Building Feasibility Study – completed feasibility study on the highest and best uses of the City owned building.
- Woodburn Fire District Remodel – collaborated with the District to complete plans to remodel the District’s main station on Hwy 214.
- Identified new URA Project – through extensive public outreach First Street emerged as a top candidate for improvement with initial design concepts being developed.
- Grant and Loan Program – expanded to include properties at the Young/99 E intersection.
- Grant and Loan Program –resulted in \$400,000 of investment into the Urban Renewal District. Interest continues to remain strong in the program.
- Design Services Program – In combination with the Grant and Loan program several property owners have used this program in evaluating and improving properties within the district.
- Economic Improvement District – adoption of EID enabling ordinance which provides for enhanced services in the downtown

Description of FY 2014-15 proposed focus/goals:

- Association Building – identify user for the building.
- Woodburn Fire District Remodel – complete remodel project.
- New URA Project – proceed with design work on First Street.
- Grant and Loan Program – Improve and expand the grant and loan program to better serve downtown property and business owners.
- Economic Improvement District – EID created to serve downtown property on business owners.

Fund Summary

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Urban Renewal Fund						
Revenues						
1,351,441	1,595,079	1,925,000	Fund Balance	1,500,000	1,500,000	1,500,000
616,177	626,461	550,000	Taxes	580,000	580,000	580,000
6,335	8,188	10,500	Miscellaneous Revenue	8,000	8,000	8,000
-	-	4,500,000	Other Financing Sources	-	-	-
1,973,953	2,229,728	6,985,500	Revenues Total	2,088,000	2,088,000	2,088,000
Expenditures						
43,857	65,183	154,487	Personnel Services	131,064	131,064	131,064
107,284	134,744	309,500	Materials & Services	309,500	309,500	309,500
-	-	4,500,000	Capital Outlay	1,300,000	1,300,000	1,300,000
227,732	227,732	627,732	Debt Service	227,732	227,732	227,732
-	-	1,393,781	Contingencies and Reserve	119,704	119,704	119,704
378,873	427,659	6,985,500	Expenditures Total	2,088,000	2,088,000	2,088,000
1,595,079	1,802,069	-	Revenue Over (Under) Expenditures	-	-	-

Fund Detail

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Fund: 720 - Urban Renewal Fund							
Revenues							
Department: 000 - Revenue							
000 - Fund Balance							
1,351,441	1,645,567	1,925,000	3081	Beginning Fund Balance	1,500,000	1,500,000	1,500,000
1,351,441	1,645,567	1,925,000	Total - Fund Balance		1,500,000	1,500,000	1,500,000
616,177	626,461	550,000	3111	Property Tax	570,000	570,000	570,000
-	-	-	3112	Property Taxes Delinquent	10,000	10,000	10,000
616,177	626,461	550,000	Total - Taxes		580,000	580,000	580,000
Miscellaneous Revenue							
6,335	8,188	10,500	3611	Interest from Investments	8,000	8,000	8,000
6,335	8,188	10,500	Total - Miscellaneous Revenue		8,000	8,000	8,000
-	-	-	3825	URA Loan Fees	-	-	-
-	-	4,500,000	3916	Note Proceeds	-	-	-
-	-	4,500,000	Total - Other Financing Sources		-	-	-
1,973,953	2,280,216	6,985,500	Department Total: 000 - Revenue		2,088,000	2,088,000	2,088,000
1,973,953	2,280,216	6,985,500	Revenues Total		2,088,000	2,088,000	2,088,000

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Budget	Account Description		FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
<u>Expenditures</u>							
Program: 1511 - Finance							
Personnel Services							
33,553	50,609	100,577	5111	Regular Wages	92,920	92,920	92,920
9	21	41	5211	OR Workers' Benefit	48	48	48
2,539	3,862	7,643	5212	Social Security	7,063	7,063	7,063
2,090	3,114	19,189	5213	Med, Den, Life Ins.	8,859	8,859	8,859
5,311	6,751	25,495	5214	Retirement	20,760	20,760	20,760
71	111	153	5215	Long Term Disability Ins	383	383	383
241	658	1,309	5216	Unemployment Insurance	838	838	838
42	58	80	5217	Life Insurance	193	193	193
43,857	65,183	154,487	Total - Personnel Services		131,064	131,064	131,064
54,645	67,250	69,000	5419	Other Professional Serv	69,000	69,000	69,000
-	-	-	5520	Grant Program	90,000	90,000	90,000
-	17,180	-	5530	Design Services	-	-	-
1,856	-	150,000	5540	Loan Program	150,000	150,000	150,000
56,501	84,431	219,000	Total - Materials & Services		309,000	309,000	309,000
-	-	4,500,000	5639	Other Improvements	1,300,000	1,300,000	1,300,000
-	-	4,500,000	Total - Capital Outlay		1,300,000	1,300,000	1,300,000
100,357	149,614	4,873,487	Program Total: 1511 - Finance		1,740,064	1,740,064	1,740,064
Materials & Services							
296	314	500	5419	Other Professional Serv	500	500	500
296	314	500	Total - Materials & Services		500	500	500
47,630	49,672	51,802	5711	Bond Principal, 2005 URA Loan, Due 9/15/14	54,023	54,023	54,023
48,133	50,196	52,348	5711	Bond Principal, 2005 URA Loan, Due 12/15/14	54,593	54,593	54,593
48,640	50,726	52,901	5711	Bond Principal, 2005 URA Loan, Due 3/15/15	55,168	55,168	55,168
49,154	51,261	53,458	5711	Bond Principal, 2005 URA Loan, Due 6/15/15	55,750	55,750	55,750
9,303	7,261	5,131	5721	Bond Interest, 2005 URA Loan, Due 9/15/14	2,910	2,910	2,910
8,800	6,736	4,585	5721	Bond Interest, 2005 URA Loan, Due 12/15/14	2,340	2,340	2,340
8,293	6,208	4,033	5721	Bond Interest, 2005 URA Loan, Due 3/15/15	1,765	1,765	1,765
7,779	5,672	3,474	5721	Bond Interest, 2005 URA Loan, Due 6/15/15	1,183	1,183	1,183
-	-	41,346	5711	Bond Principal	-	-	-
-	-	358,654	5721	Bond Interest	-	-	-
227,732	227,732	627,732	Total - Debt Service		227,732	227,732	227,732
328,386	377,659	5,501,719	Department Total: 151 - Finance		1,968,296	1,968,296	1,968,296
Program: 9971 - Equity							
-	-	46,400	5921	Contingency	44,056	44,056	44,056
-	-	1,005,381	5981.005	Reserve for Future Construction	18,715	18,715	18,715
-	-	342,000	5981.008	Reserve for URA Debt	56,933	56,933	56,933
-	-	1,393,781	Total - Contingencies and Unappropriated Balances		119,704	119,704	119,704
-	-	1,393,781	Department Total: 901 - Ending Fund Balance		119,704	119,704	119,704
328,386	377,659	6,895,500	Expenditures Total		2,088,000	2,088,000	2,088,000
1,645,567	1,902,557	90,000	Fund Net: 720 - Urban Renewal Fund		-	-	-

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 9, 2014 at 6:45 pm at Woodburn City Hall, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 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: Christina Shearer

Telephone: 503-982-5211 Email: Christina.Shearer@ci.woodburn.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2012-13	This Year 2013-14	Next Year 2014-15
Beginning Fund Balance/Net Working Capital	1,595,079	1,925,000	1,500,000
Federal, State and All Other Grants	0	0	0
Revenue from Bonds and Other Debt	0	4,500,000	0
Interfund Transfers	0	0	0
All Other Resources Except Division of Tax & Special Levy	8,188	10,500	8,000
Revenue from Division of Tax	626,461	550,000	580,000
Revenue from Special Levy	0	0	0
Total Resources	2,229,728	6,985,500	2,088,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	65,183	154,487	131,064
Materials and Services	134,744	309,500	309,500
Capital Outlay	0	4,500,000	1,300,000
Debt Service	227,732	627,732	227,732
Interfund Transfers	0	0	0
Contingencies	0	1,393,781	119,704
All Other Expenditures and Requirements	0	0	0
Unappropriated Ending Fund Balance	1,802,069	0	0
Total Requirements	2,229,728	6,985,500	2,088,000

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program			
FTE for that unit or program			
Urban Renewal	2,229,728	6,985,500	2,088,000
FTE	0.8	0.8	1.2
Total Requirements	2,229,728	6,985,500	2,088,000
Total FTE	0.8	1.0	1.2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Debt financing of \$4,500,000 was not completed in FY 2013-14 and it was not rebudgeted for FY 2014-15

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1, 2014	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$275,872	\$0
Total	\$275,872	\$0

WOODBURN URBAN RENEWAL AGENCY RESOLUTION NO. 2014-02

A RESOLUTION ADOPTING THE CITY OF WOODBURN URBAN RENEWAL BUDGET FOR THE FISCAL YEAR 2014-2015

WHEREAS, the Woodburn Urban Renewal Agency Budget Committee met and approved the Proposed Budget on May 10, 2014; and

WHEREAS, the Notice of Budget Hearing and Financial Summary were published in the *Woodburn Independent* on May 21, 2014 as required by ORS 294.416; and

WHEREAS, a public hearing was held on June 9, 2014; **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 2014-15 in the sum of \$2,088,000. 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, 2014 and for the purposes shown below are hereby appropriated as follows:

General Fund

Personnel Services	\$ 131,064
Materials & Services	309,500
Capital Outlay	1,300,000
Debt Service	227,732
Contingencies & Reserve	<u>119,704</u>
Total	\$ 2,088,000

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: [Signature]
City Attorney

6/9/2014
Date

APPROVED: [Signature]
Kathryn Figley, Chair

Passed by the Agency
Submitted to the Chair
Approved by the Chair

6-9-14
6-10-14
6-11-14

ATTEST: [Signature]
Heather Pierson, City Recorder
City of Woodburn, Oregon