



**City of Sweet Home, Oregon
2014-2015
Adopted Operating Budget**

CITY OF SWEET HOME

2014 - 2015 OPERATING BUDGET

for the period from July 1, 2014 through June 30, 2015



MISSION STATEMENT

The purpose of the City of Sweet Home is to provide community stability while planning for the future, to provide effective and efficient city services, to encourage community involvement and to be responsive to the community.

TABLE OF CONTENTS

BUDGET MESSAGE.....	a1-a4
ORGANIZATIONAL CHART	b1
BUDGET COMMITTEE.....	b2
BUDGET CALENDAR.....	b3-b5
BUDGET PROCESS	b6-b9
DESCRIPTION OF BUDGET FUNDS	b10-b13
FINANCIAL POLICIES	b14-b19
WHERE THE MONEY COMES FROM.....	b20
WHERE THE MONEY GOES	b21
2014-2015 FUND BALANCE ANALYSIS.....	b22-b23
2014-2015 RESOLUTION ADOPTING BUDGET	b24-b29
SWEET HOME, OREGON.....	c1-c4
GOALS & ACCOMPLISHMENTS	
Council Goals 2013.....	d1-d4

GENERAL FUND

General Fund Summary1-3

Resources4-7

Legislative.....8-9

Executive Department.....10-11

Finance Department12-13

Municipal Court14-15

Community Development Department16-17

Parks.....18-19

Building Inspection Program20-21

Community Service Programs22-23

Non-Departmental.....24-27

Transfers to Other Funds28-29

SPECIAL REVENUE FUNDS

Police Levy:

Resources/Requirements30-31

Police Department.....32-35

Communications Services Division.....36-37

Library Levy:

Resources/Requirements38-41

Project/Equipment Reserve.....42-43

Narcotic Enforcement Reserve44-45

911 Tax	46-47
State Gas Tax	48-53
Street Maintenance Improvements	54-55
Path Program.....	56-57
Public Transit Grant.....	58-59
Building Reserve Fund	60-61
Housing Rehab Program.....	62-63
Community Center Operating Fund.....	64-67
Parks & Recreation Program	68-69
Weddle Bridge Fund.....	70-71
Special Assessments	72-73

CAPITAL PROJECT FUNDS

Water SDC Reserve Fund.....	74-75
Water Construction Fund.....	76-77
Water Depreciation Fund.....	78-79
Wastewater SDC Reserve Fund.....	80-81
Wastewater Construction Fund.....	82-83
Wastewater Depreciation Fund.....	84-85
Storm Water SDC Fund	86-87
Storm Water Construction Fund	88-89
Storm Water Depreciation Fund.....	90-91

ENTERPRISE FUNDS

Water Fund.....	92-102
Wastewater Fund	103-113
Storm Water Drainage Fund	114-119

DEBT SERVICE FUNDS

General Obligation Bonds.....	120-121
-------------------------------	---------

CLOSED FUNDS

Explanation of Funds	122
----------------------------	-----

CAPITAL IMPROVEMENT PROGRAM

2014-2015 Capital Outlay Budget	123
Public Works Vehicle Needs	124
Water Projects.....	125
Wastewater Projects.....	126
Storm water Projects.....	127
Street Projects	128
Parks.....	129
Buildings & Grounds	130

APPENDIX

Requirement Summary by Classification.....131

Requirement Summary by Fund132-137

Resource Summary by Classification.....138

Resource Summary by Fund.....139-144

Projected Monthly Salary Schedule.....145-146

Salary Allocations by Fund.....147-148

Property Taxes.....149

Debt Limitation & Schedule.....150-155

Oregon Property Tax Limitations.....156

The Many Layers of Tax Limitations.....157

Budget Document Structure.....158

Codes & Classifications.....159-164

Glossary of Budget Terms.....165-176

GENERAL FUND

RESOURCES

LEGISLATIVE DEPARTMENT

EXECUTIVE DEPARTMENT

FINANCE DEPARTMENT

MUNICIPAL COURT

COMMUNITY DEVELOPMENT DEPARTMENT

PARKS DEPARTMENT

BUILDING INSPECTION PROGRAM

COMMUNITY SERVICE PROGRAMS

NON-DEPARTMENTAL

TRANSFERS TO OTHER FUNDS

SWEET HOME

BUDGET MESSAGE

FY 2014-2015



April 24, 2014

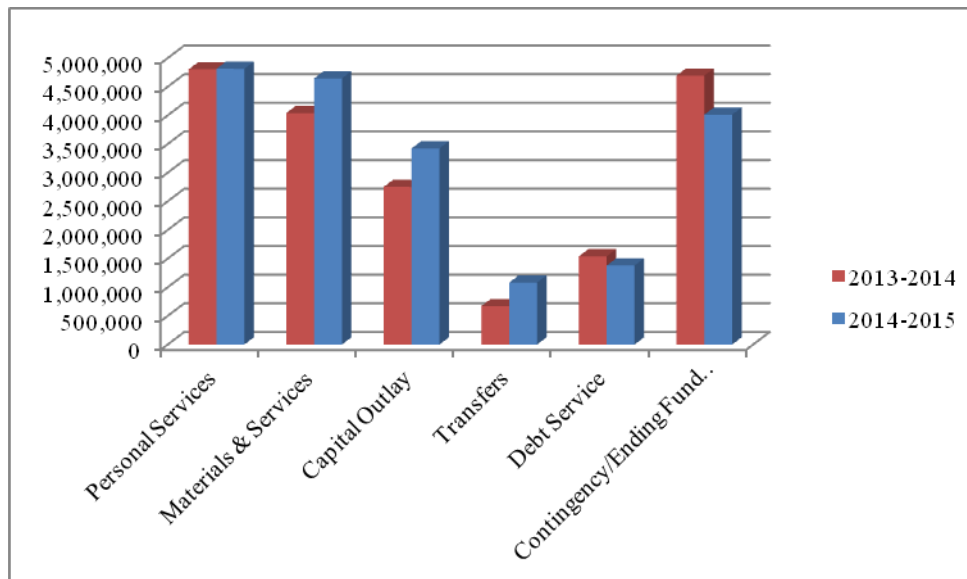
Members of the Budget Committee:

In accordance with Oregon Local Budget Law and Governmental Accounting Standards, I submit to you the proposed operating budget for the City of Sweet Home for fiscal year 2014-2015.

The total proposed budget for fiscal year 2014-2015 is \$19,355,109. This requested amount is up approximately \$855,939, or 4% over the previous year's adopted budget of \$18,499,170.

Excluding transfers, contingencies and unappropriated fund balances, the total proposed expenditures for 2014-2015 are \$14,262,101, a 9% increase from the 2013-2014 adopted budget expenditures of \$13,135,213.

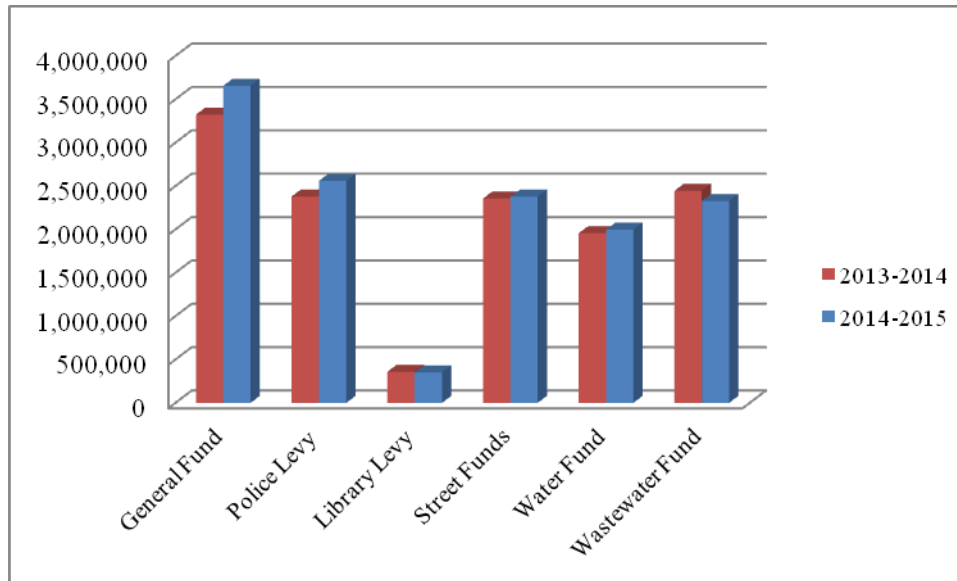
2014 – 2015 Proposed Budget by Expenditures



The following are changes in 2014-2015 expenditures from the 2013-2014 Adopted Budget:

✓ Personnel Services increased	\$ 10,757	0 %
✓ Materials & Services increased	\$ 605,348	15%
✓ Capital Outlays increased	\$ 670,741	24%
✓ Transfers increased	\$ 410,567	61%
✓ Debt Service decreased	\$(159,958)	(10%)
✓ Contingency/Ending Balances decreased	\$ (681,516)	(14%)

2014- 2015 Proposed Budget by Major Funds



✓ General Fund increased	\$ 332,522	10 %
✓ Police Operating Levy increased	\$ 180,306	8%
✓ Library Operating Levy decreased	\$ (6,260)	(2%)
✓ Street Funds increased	\$ 20,571	1%
✓ Water Operating Fund increased	\$ 40,193	2%
✓ Wastewater Oper. Fund decreased	\$(117,363)	(5%)

Significant Changes in Proposed 2014-2015 Budget compared to the 2013-2014 Budget

Revenue Assumptions

- ✓ Anticipated property values were reduced \$621,660 to account for the loss of assessed value due to Linn County purchasing the Edgewater RV Park by Foster Lake.
- ✓ Compression reductions for local option levies are expected to continue rising to a combined revenue loss of 35% or \$972,504 in the Police and Library Operating Levies.
- ✓ Revenues from Franchise Fees, Court Fees, State Shared Taxes and rental property are expected to increase slightly by approximately \$10K;
- ✓ For the first time since 2009 this budget proposal assumes proposed increases in water user rates while the wastewater rates will see their first rate increase since 2012. Increases had been deferred in response to the economic downturn, unfortunately the increases are eventually needed to keep the funds from operating in a deficit and meet incurred debt liabilities;
- ✓ No rate increase has been proposed in the Storm Water Fund.

Expenditure Assumptions

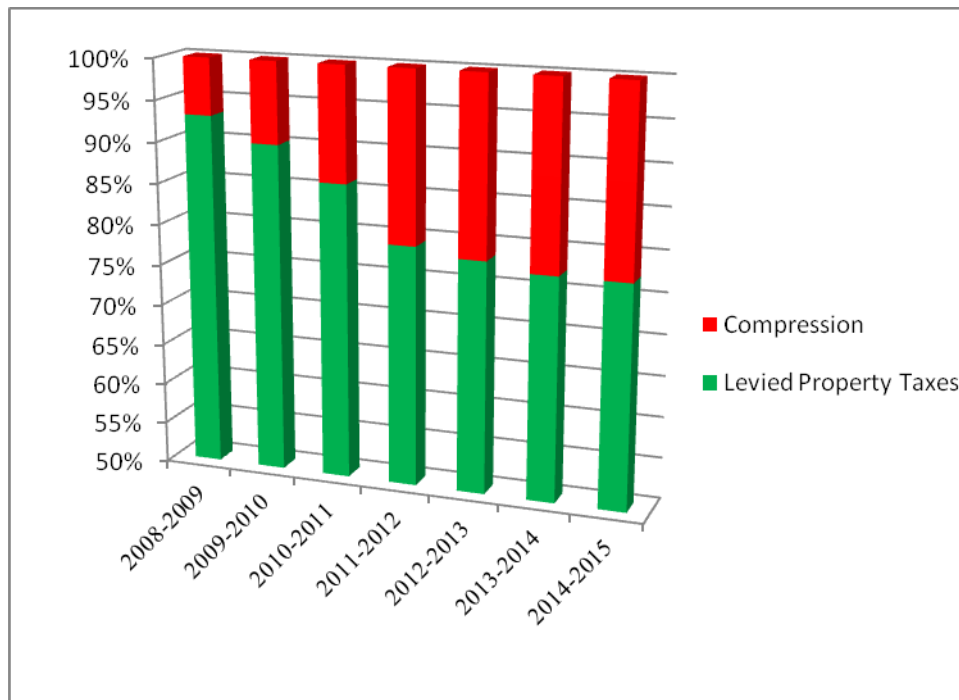
- ✓ Personnel Service costs remain relatively flat with a slight increase of approximately \$11K over all City funds:
- ✓ Materials & Service expenditures increased significantly due to the inclusion of a \$400,000 housing rehabilitation grant that the City received during the 2013-2014 budget year in order to rehabilitate owner occupied housing in Linn County;
- ✓ Capital Outlay increased approximately \$670K due to Public Works improvements projects.
- ✓ Debt Service payments are expected to come in \$160K lower due to the retirement of an old Special Public Works Loan during the prior budget year.

Major Fiscal Challenges

Property Taxes

I would like to have one year during my tenure as City Manager when I'm not coming to you with property taxes as our number one major fiscal challenge, but I don't see this happening in the near future. Our work with representatives of the League of Oregon Cities to address property tax shortfalls and alternative funding options for our Police and Library Local Option Levies did not result in any changes at the Legislative level, leaving us and other taxing entities watching as our compression reductions continue to increase upwards. In 2013-2014 our Police and Library Local Option Levies saw a 35% loss of property tax revenues. We expect compression reductions to continue increasing as other tax entities seek increases in their voter approved local option levies, property values are removed and or values lowered that are used in the market value calculation of the Measure 5 compression rate.

Compression Losses vs. Tax Revenue



Sweet Home's Police and Library Local Option Levies will be expiring in 2015-2016. Voters in Sweet Home will be asked to consider renewals for these levies in November 2015 in order to continue funding these services in this manner.

Debt

As of this budget year,

- \$16.5 million remains outstanding in three low and/or no interest loans with the State of Oregon's Clean Water State Revolving Fund Loan Program to further the completion of the City's anticipated \$26M comprehensive sewer collection system replacement and rehabilitation project.
- \$8.4 million remains outstanding in the two low-interest Oregon Economic & Community Development loans the City incurred to build the new water treatment plant in 2009.

- The Police Department has one final \$11K lease payment to make on a 2013 Dodge Charger during the budget year.
- The City continues to meet all applicable loan requirements in accordance with Oregon law.

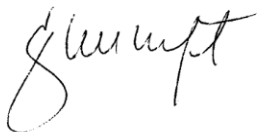
Personnel Changes

- An on-call Library Assistant position has been added to the Library budget to meet personnel scheduling needs and the .50 FTE Park Maintenance position approved during the 2013-2014 budget process remains in the 2014-2015 budget, but will be reflected in Materials & Services since the City expects to use a temporary employment agency to fill this seasonal position. Other than the on-call library position, no additional positions have been added to any other funds. Some positions have remained unfilled since employees have left during 2013-2014. These positions continue to be funded in the budget should the need arise to refill the position during the year based upon service demands.
- New wage scales were developed and approved during 2013 with the understanding that employees help offset the costs of these increases by moving from a copay insurance plan to a less costly high deductible plan effective January 1, 2014. The change in insurance plans created savings of \$105K the first year that was used to offset the new wage scales. The new insurance and compensation packages also include a provision that future insurance premium increases will be paid 100% by the employee through a reduction in the City's contributions to their Health Savings Accounts.
- Including the \$13K cost of the proposed on-call library assistant, Personnel Service costs across all funds in the City only increased approximately \$10K, less than ½ a percent from the costs in adopted 2013-2014 budget.

In Conclusion.

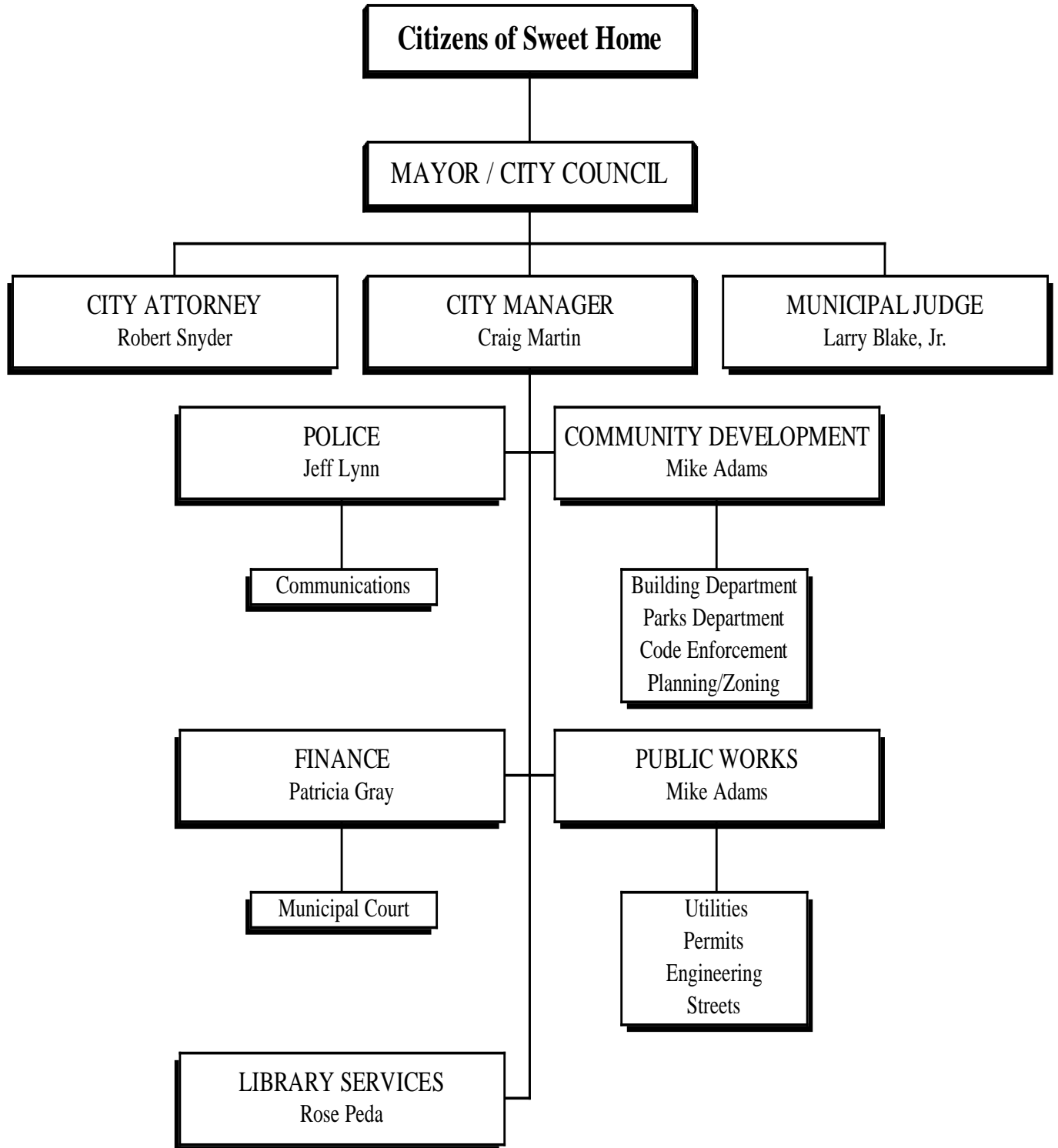
Our persistent efforts during the past several years to save when and where we could and only utilize fund balances as needed, have helped the City stabilize expected services to our citizens without the drastic reductions as have occurred with other entities over the same time span. An example of the effectiveness of our savings efforts is reflected in this year's Police Operating Budget. As projected and planned for in prior budgets, we have saved the necessary funds to offset the expected property tax revenue shortfalls in our Police Operating Levy this year. The fund transfers identified in this budget should be adequate to stabilize public safety services until our Police and Library Levies can be placed before voters for renewal in 2015-2016.

Sincerely,



Craig Martin, ICMA-CM
City Manager

CITY OF SWEET HOME, OREGON ORGANIZATION CHART



CITY OF SWEET HOME BUDGET COMMITTEE

CITY COUNCIL MEMBERS

James Gourley, Mayor

Marybeth Angulo

Craig Fentiman

Bruce Hobbs

Greg Mahler

Scott McKee, Jr

Dave Trask

CITIZEN MEMBERS

Andrew Allen

Susie Ford

Stefanie Gatchell

Anay Hausner

Zachary Lincoln

Gerritt Schaffer

Leanna West

Administrative Staff

Craig Martin, City Manager

Patricia Gray, Finance Director

Jeff Lynn, Chief of Police

Michael Adams, Public Works Director

Rose Peda, Library Service Director

City of Sweet Home 2014-2015 Budget Calendar

1. Notice of Budget Committee Meeting
Appears in The New Era Newspaper Wed., April 9 & 16

2. **BUDGET COMMITTEE MEETING** **Thurs., April 24**

3. Time allowance for further Budget
Committee meetings, preparing budget
Documents, changes and notice for Budget Mon., April 28
through
Friday, May 30

4. Notice of Budget Hearing & Summary
To The New Era Newspaper Mon., May 19

5. Notice of Budget Hearing & Summary Wed., May 28

6. **COUNCIL BUDGET HEARING** Tues., June 10

7. Council adopts Budget and appropriates
Resources Tues., June 10

8. End of Fiscal Year Mon, June 30

9. Submit Budget to Assessor By July 15

THE BUDGET PROCESS

BUDGETING in the STATE OF OREGON

A budget as defined by Oregon State Law [Oregon Revised Statutes (ORS)], is a financial plan containing estimates of revenues and expenditures for a given period or purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled by ORS. The state's local budget law is set out in ORS 294.305 to 294.520, and 294.555 and 294.565. Oregon local budget law has four major purposes:

- Establish standard procedures
- Outline programs and services and the fiscal policy to carry them out
- Provide methods of estimating revenues, expenditures and proposed levies
- Encourage citizen involvement in budget formulation before budget adoption

BUDGETING in the CITY OF SWEET HOME

Budget Adoption

The City of Sweet Home prepares and adopts a budget in accordance with its City Charter and ORS 294.305 through 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing and monitoring the budget. The budget is presented in fund and department categories. Over-expenditures in any category are prohibited and unexpended budget appropriations lapse at the end of the fiscal year.

The City Manager has responsibility for management of the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditures is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted. Any amendments to the budget come about through the supplemental budget process.

Budget Amendments

The budget may be amended during the fiscal year through adoption of a supplemental budget. Supplemental budgets are adopted through the similar process used for the regular budget (including the use of public hearings but excluding Citizen's Budget Committee meetings) and shall not extend beyond the end of the year during which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

By transferring appropriations, the City usually has enough flexibility to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City has no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

THE BUDGET CALENDAR

JANUARY – MARCH

- Financial forecasts are developed and delivered to Department Heads
- Meetings held between department heads to discuss forecasts & estimated fund balances

APRIL

- Final budget review meetings with City Manager and Department Heads
- Proposed Budgets balanced and printed
- Advertise Budget Committee meeting
- Budget Committee meets
- Budget Chair & Vice-chair positions are elected at first meeting
- City Manager presents budget message and proposed budget to Budget Committee
- Budget Committee schedules public meetings in May to discuss individual departmental budgets

MAY

- Budget Committee meets, discusses, deliberates to approve operating budget
- Budget Committee approves the total taxes as an amount and/or rate
- Budget Committee approves budget then forwards onto City Council for adoption
- Budget documented is updated to reflect changes approved by Budget Committee

JUNE

- Prepare and publish Financial Summary and Notice of Budget Hearing for newspaper
- Publish Notice of Supplemental Budget Hearing, if needed
- City Council holds Budget Hearing for Supplemental Budget, if needed
- City Council holds Budget Hearing and adopts operating budget, make appropriations and declare tax levies
- City Council passes Supplemental Budget resolution, if needed
- City Council passes resolutions for state revenue eligibility and proposed uses
- City Council passes Appropriation Resolution for Adopted Budget

JULY

- Adopted Budget filed with Linn County by July 15

THE BUDGET PROCESS

THE BUDGET COMMITTEE

The Budget Committee is the planning board of the City. It consists of the governing body (City Council) plus an equal number of local voters (citizen members of the Budget Committee) appointed by the Council. The City of Sweet Home has 14 Budget Committee members, with the votes of all members equal. State law (ORS 294.336) mandates a budget committee for all Oregon local governments.

Appointive members of a budget committee serve for terms of three years. The terms must be staggered as near as practical.

The Budget Committee reviews the proposed budget submitted by the City Budget Officer. In Sweet Home, this is the City Manager. The committee may approve the proposed budget intact, or change part or all of it prior to final approval.

After notices and publications are filed according to State law, the budget is forwarded to the City Council for one final Public Hearing and formal adoption prior to June 30.

The fiscal powers of the Budget Committee are:

- Specify the amount of tax revenue or tax rate for all funds
- Establish maximum total expenditures for each fund
- Approve the total taxes for the local government as an amount and/or rate
- Approve the budget and forward it on to the City Council for adoption.

City Council Members

James Gourley, Mayor
Marybeth Angulo
Craig Fentiman
Bruce Hobbs
Greg Mahler
Scott McKee, Jr
Dave Trask

Citizen Members

Andrew Allen
Susie Ford
Stefanie Gatchell
Anay Hausner
Zachary Lincoln
Gerritt Schaffer
Leanna West

THE BUDGET PROCESS

BASIS OF ACCOUNTING

Budget Basis

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Audit Basis

The audit, as reported in the Comprehensive Annual Financial Report (CAFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally accepted accounting principles or GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except the Proprietary Fund Types (i.e., Water, Wastewater and Storm Water). The audit uses the accrual method of accounting for the Proprietary Funds. The CAFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

BUDGETING BY FUND

The City of Sweet Home's budget is organized on the basis of funds, or account groups, and each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds are grouped by three types: governmental funds, proprietary funds and fiduciary. Fiduciary funds account for resources received and held by the City in trust. Sweet Home currently has no fiduciary funds.

Governmental funds finance most of the City's functions and include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. While Capital Projects Funds can be grouped with Special Revenue Funds, the City of Sweet Home's budget has its Water and Wastewater and Storm Water Capital Project Funds following the appropriate Enterprise Funds within the budget document. This grouping makes it easier for the public to follow when reviewing individual funds during Budget Committee meetings.

Proprietary Funds are used to account for the City's activities that are similar to those often in the private sector and include Enterprise and Internal Service funds. Sweet Home currently has no Internal Service funds.

THE BUDGET PROCESS

The City of Sweet Home proposes the following 29 funds in its 2014-2015 operating budget.

GOVERNMENTAL FUNDS:

GENERAL FUND

General Fund

SPECIAL REVENUE FUNDS

Police Operating Levy
Library Operating Levy
Project/Equipment Reserve Fund
Narcotic Enforcement Reserve Fund
911 Tax Fund
State Gas Tax Fund
Street Maintenance Improvement Fund
Path Program Fund
Public Transit Grant Fund
Building Reserve Fund
Housing Rehabilitation Fund
Community Center Operating Fund
Parks & Recreation Fund
Weddle Bridge Fund
Special Assessments Funds

CAPITAL PROJECTS FUNDS

Water SDC Reserve Fund
Water Construction Fund
Water Depreciation Fund
Wastewater SDC Reserve Fund
Wastewater Construction Fund
Wastewater Depreciation Fund
Storm Water SDC Fund
Storm Water Construction Fund
Storm Water Depreciation Fund

DEBT SERVICE FUNDS

Police Building General Obligation Bonds

PROPRIETARY FUNDS:

ENTERPRISE FUNDS

Water Fund
Wastewater Fund
Storm Water Fund

DESCRIPTION OF BUDGET FUNDS

GENERAL FUND

This fund is used to account for all financial resources except those to be accounted for in special funds, enterprise funds and debt service funds. Resources include working capital carryover, taxes, license, permits, intergovernmental revenues, fines, fees, administrative charges, interfund transfers and miscellaneous revenues. Expenditures are for the Legislative Department, Executive Department, Finance Department, Municipal Court, Community Development Department, Building Program, Parks Department, Elderly Nutrition, Non-departmental and Transfers to other Funds. The budgets for these departments are prepared on a modified accrual basis. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are actually received.

SPECIAL REVENUE FUNDS

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special revenue funds are budgeted using the modified accrual basis of accounting, similar to the General Fund

Police Levy: The revenue in this fund is from a four-year property tax serial levy. Expenditures are for the Police Department and Dispatch Center.

Library Levy: Similar to the Police Levy, the revenue in this fund comes from a four-year property tax serial levy. Expenditures are used to operate the Library 39 hours a week.

Project/Equipment Reserve: The revenue in this fund comes from interfund transfers from other funds within the city. Expenditures are used to purchase equipment and finance projects.

Narcotic Enforcement Reserve: These are funds that had been seized and forfeited to the City in prior years because they were being used or involved in drug activities. Expenditures can only be used for drug enforcement and education purposes.

911 Tax Fund: This revenue is what the State has determined to be Sweet Home's portion of 911 taxes charged to phone customers based upon population, similar to state revenue sharing. Since Linn County operates the primary 911 system in Linn County, all revenues go directly to the County. The City does not receive this revenue. Oregon Dept. of Revenue has determined that although the local jurisdiction does not receive the money, it should show it as a resource in its budget and appropriate its distribution. This will be done as a journal entry when the State sends out the quarterly statements.

State Gas Tax Fund: Revenues in this fund come from the State of Oregon through a state gasoline tax. Expenditures are used for the personnel, materials and services and capital outlay that the city needs to maintain its road infrastructure.

Street Maintenance Improvement Fund: Revenues in this fund came from Linn County prior to and during the 1991-92 FY for County Road transfers and through a County Revenue Sharing of Timber Receipts. Expenditures will be used to overlay and lay oil mats on city streets.

Path Program: The majority of this fund's revenue comes from a working capital carryover with ten percent of the state gasoline tax money transferred in. Expenditures are used for path development within the city.

Public Transit Grant: The revenue in this fund comes from the State of Oregon. The city is merely a pass-through for a grant, which is applied for by and turned over to the Sweet Home Senior Center to operate a shuttle service.

Building Reserve Fund: These are revenues that were remaining in the Bancroft Bond Redemption Fund after all of the bonds were paid. As required by law, they were transferred into the General Fund. During the 1993-94 budget process, the committee made a decision to begin to save money for a new city hall. This money had been used to help offset the cost of building a new Police/Emergency Dispatch Building during the previous fiscal year.

Housing Rehabilitation Program: Revenues are from a grant the city was awarded by the State of Oregon Economic Development Department. Expenditures are used on a revolving loan basis to repair and improve low-income housing in Sweet Home.

Community Center Operating Fund: This fund has been established to fund the general operations of the Community Center, which will house the Senior Center and Boys and Girls Club. Revenues will come from the Senior Center, Boys and Girls Club and rental of the Community Center portion of the building.

Parks and Recreation Program: Revenues recognized in this fund will be from voluntary donations and used to fund special programs or capital projects in the various parks throughout Sweet Home.

Weddle Bridge Project: Recognizes revenues and grants received by transfers from the General Fund and public donations with expenditures to be used for the direct preservation of the Weddle Bridge in Sankey Park.

CAPITAL FUNDS

These funds are used to account for the proceeds received from System Development Fees, grants, loans or transfers from other funds that are use specifically for major capital projects. Capital Funds are budgeted using the modified accrual basis of accounting, similar to the Special Revenues and General Fund. However, the Wastewater Depreciation Reserve Fund does recognize an I & I fee that is charged on customers utility bills, which is recognized on a full-accrual basis.

Water SDC: Revenues for this fund come from fees customers pay when they hook up to city water lines. Expenditures are used to increase the system's capacity.

Water Capital Construction Fund: Revenues are from Bond Sales, State Grants and transfers in from other funds. Expenditures will be used to build and improve the treatment plant and water lines.

Water Depreciation Reserve Fund: This reserve fund was brought about through the 2000 water/wastewater rate study. Revenues transferred in from the Water Fund should equal the depreciation of assets in that fund and be designated to upgrades and maintenance of the existing system.

Wastewater SDC Sewer: Revenues for this fund come from fees customers pay when they hook up to city sewer lines. Expenditures are used to increase the system's capacity.

Wastewater Capital Construction Fund: Revenues will be from Federal Grants, State Grants, Bond Sales and transfers in from other funds. Expenditures will be used to upgrade the city's wastewater plant.

Wastewater Depreciation Reserve Fund: This is a new reserve fund brought about through the 2000 water/wastewater rate study. Revenues transferred in from the Wastewater Fund should equal the deprecation of assets in that fund and be designated to upgrades and maintenance of the existing system.

Storm Water SDC Sewer: Revenues for this fund come from fees customers pay when they hook up to the city system. Expenditures are used to increase the system's capacity.

Storm Water Capital Construction Fund: Revenues will be from Federal Grants, State Grants, Bond Sales and transfers in from other funds. Expenditures will be used to upgrade the city's storm water system.

Storm Water Depreciation Reserve Fund: Revenues transferred in from the Storm Water Fund and will be used for upgrades and maintenance of the existing system.

ENTERPRISE FUNDS

These fund are used to account for all water operations and sewer treatment and collection operations in the city of Sweet Home and budgeted on a full accrual basis. Not only are expenses recognized when a commitment is made, but revenues are also recognized when they are obligated to the City (ie: sewer user fees are recognized as revenue when bills are printed).

Water Operating Fund: Revenues are from users fees. Expenditures are for operating expenses, capital outlay, debt services and interfund transfers.

Wastewater Operating Fund: Revenues are from users fees. Expenditures are for operating expenses, capital outlay, debt services and interfund transfers.

Storm Water Operating Fund: Revenues in this fund account for storm water expenditures such as personnel, materials and service, capital outlay, interfund transfers and debt service.

DEBT SERVICE FUNDS

Debt Service funds account for the accumulation of resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Expenditures and revenues are budgeted for using the modified accrual method of accounting.

General Obligation Bond Fund: This fund accounts for revenues from property tax payments to pay for the debt service on the new Police/Emergency Dispatch Building being built with the assistance of \$950,000 in GO Bonds sold in 1999. The Bonds were called in and paid in 2010-2011.

CITY OF SWEET HOME FINANCIAL POLICIES

STATEMENT OF FINANCIAL POLICIES

The purpose of this section is to present the general guidelines the City of Sweet Home follows in managing its financial, operational and budgetary affairs. These are general statements representing long-standing principles that have guided the City in maintaining its financial stability.

I. GENERAL

1. The City organization intends to carry out the City Council's goals, objectives and policies through a service delivery system financed through its Operating and Capital Budgets.
2. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for these budgets should be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
3. The City will seek positive steps to improve the productivity of its programs and employees and will investigate ways to eliminate duplicative functions within the city government and between the City of Sweet Home and other public agencies in the community. Reviews of the efficiency and effectiveness of certain City services will be periodically undertaken when applicable. To help measure effectiveness and efficiencies, a reporting mechanism highlighting the service efforts and accomplishments of the City's major services should be developed.
4. Whenever feasible, government activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
5. Attempts to maintain adequate annual reserves for all known liabilities, including employee leave balances, will be encouraged.
6. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
7. The City may seek out, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.
8. The City will encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
9. The City will ensure that the appropriate retirement funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

II. REVENUES

1. The City of Sweet Home will, whenever possible, try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one source.
2. The City will follow an aggressive policy of collecting revenues.
3. When practical, the City will establish all user charge fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically and/or when required by Ordinance, law, or other.
4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges as a “comparison” only.
5. Enterprise and Internal Service operations will strive to be self-supporting.

III. EXPENDITURES

1. The City of Sweet Home shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balances accumulated through prior years.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditures and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided if at all possible.
3. The City Manager may undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Public/Private Partnerships, Privatization, and/or contracting with other government agencies can be evaluated as alternatives to service delivery.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall be encouraged to use competitive bidding to attain the best possible price on goods and services when feasible and not otherwise required by rule/law.

IV. CONTINGENCIES/FUND BALANCES

The City is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

1. General Fund:
 - Contingency, minimum of \$50,000 preferred
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
2. Police Operating Levy Fund:
 - Contingency, 3% of operating expenses
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
3. Library Operating Levy Fund:
 - Contingency, 3% of operating expenses
 - Ending Fund Balance, needs to cover four months of general operating services
 - Avoid borrowing from other funds
4. Depreciation/Capital Replacement Funds:
 - Continue to maintain equipment and building reserves
 - Create sufficient dollars to allow for replacement without major bond financing
 - Have an investment strategy to guarantee capital upgrades
5. Develop Community Priorities:
 - Determine what are mandated, essential and desired services
 - Utilize public input (i.e., surveys, radio, public meetings, neighborhood meetings)

All operating funds are encouraged to maintain a contingency-

FUND BALANCE DEFINITIONS:

GASB 54 defines fund balances for financial reporting to be classified as follows:

1. Non-spendable –Represents assets that are nonliquid (such as inventory) or legally or contractually required to be maintained intact (such as the principal amount of an endowment).
2. Restricted – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties or constitutional provisions.
3. Committed –When constraints are created by the governing body on how it will spend its resources. These are enacted via legislation, resolution or ordinance and are in place as of the end of the fiscal period. The constraints remain binding until formally rescinded or changed by the same method the constraints were created. The difference between Restricted and Committed is that under Committed, the governing body can removed constraints it has imposed upon itself.
4. Assigned –Designation of amounts by either the governing body or the staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund.

5. Unassigned – The excess of total ending fund balance over nonspendable, restricted, committed and assigned amounts. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund.

AUTHORIZATION FOR SPECIFIC MEMBERS OF MANAGEMENT TO ASSIGN FUND BALANCES:

The Finance Director shall be responsible for monitoring and reporting the City’s various reserves and fund balance categories. The City Manager/Budget Officer is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and as needed throughout the year. Annually, the City Manager/Budget Officer shall be responsible for identification of resource assignments within the proposed budget document.

SPENDING PRIORITY FOR FUND BALANCES:

When fund balances are available for use, it is the City’s policy to follow GASB 54 requirements to use restricted balances first, committed balances, then assigned balances for purposes which they can be used for. The spendable unrestricted revenue amounts in the special revenue funds, capital projects funds and debt service funds are committed to be used for the purpose for which the fund was established.

COMMITMENT OF FUND BALANCE:

Commitment of fund balance shall be done through adoption of a resolution by the City Council. Further commitments of fund balance may be modified or rescinded only through approval of the City Council via resolution.

V. CAPITAL IMPROVEMENT PLAN (CIP)

1. The City will develop a multi-year plan for Capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The City will strive to maintain its physical assets at a level adequate to protect the City’s capital investments and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects should conform to the following criteria:
 - will be part of an approved City plan;
 - will be part on an adopted maintenance and/or replacement schedule;
 - will minimize operating costs; and
 - will be selected according to the established Capital Improvement Plan.

The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

VI. CAPITAL ASSET MANAGEMENT

1. City assets will not be degraded, given away or allowed to deteriorate except by action of the council.
2. Funding new long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, SDC's proportionate equity asset shares, grants and gifts or volunteer contributions when appropriate.
3. New private development in the city that requires increased capacity or places increased demand on the community must purchase an equity asset share. This share is based on the development's proportionate share of the current replacement value of the existing assets required by the development including capacity expansion required to serve the new development.
4. To the extent allowed by law, system development charges will be designed to recapture from private development the full cost of community assets in place at the time of the development and the necessary expansion of those systems caused by increased demand on those assets.
5. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$200 per item.
6. The Finance Department shall organize a physical count/inspection of all capital assets as of each fiscal year end, June 30.
7. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.
8. GASB 34: The Government Accounting Standards Board (GASB) has required local governments to report infrastructure and depreciation on all capital assets. The City implemented these policies as of July 1, 2002.

VII. DEBT

1. The City will confine long-term borrowing to capital improvements.
2. The City will follow a policy of full disclosure on every financial report and bond prospectus.
3. General obligation debt will not be used for self-supporting enterprise activity.
4. The City will ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004.

5. The City will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.

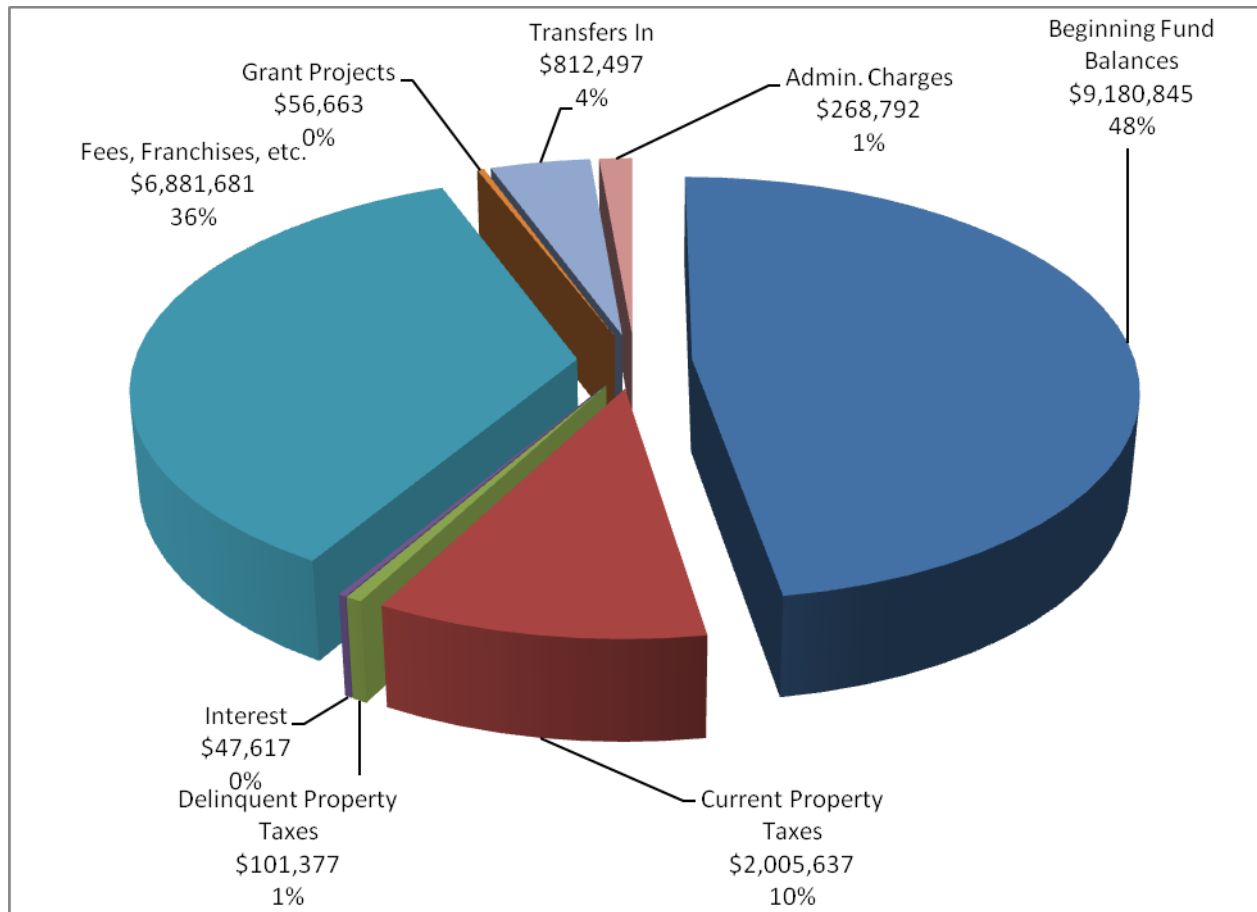
VIII. INVESTMENTS

1. The City of Sweet Home's investment objectives are:
 - In compliance with all applicable statutes and legal provisions.
 - Preservation of capital and protection of principal.
 - Maintenance of sufficient liquidity to meet operating requirements.
 - Avoidance of imprudent credit, market and speculative risk.
 - Attainment of a market rate-of-return throughout all economic and fiscal cycles
2. Safekeeping shall be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation.
3. Except for funds requiring special handling (i.e, bond proceeds subject to arbitrage), investments other than with the Local Government Investment Pool requires the express approval of the City Administration and Finance Committee.
4. Diversification of the City's investment portfolio will be consistent with the percent limitations under (ORS 294.035 (i.e 5%/35 maximums for corporate indebtedness) to include certain credit rating minimums.

IX. ACCOUNTING, AUDITING & FINANCIAL REPORTING

1. The City will prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic conditions.
2. When needed, the City will seek out the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
3. An independent audit will be performed annually.
4. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (CAFR) publication.

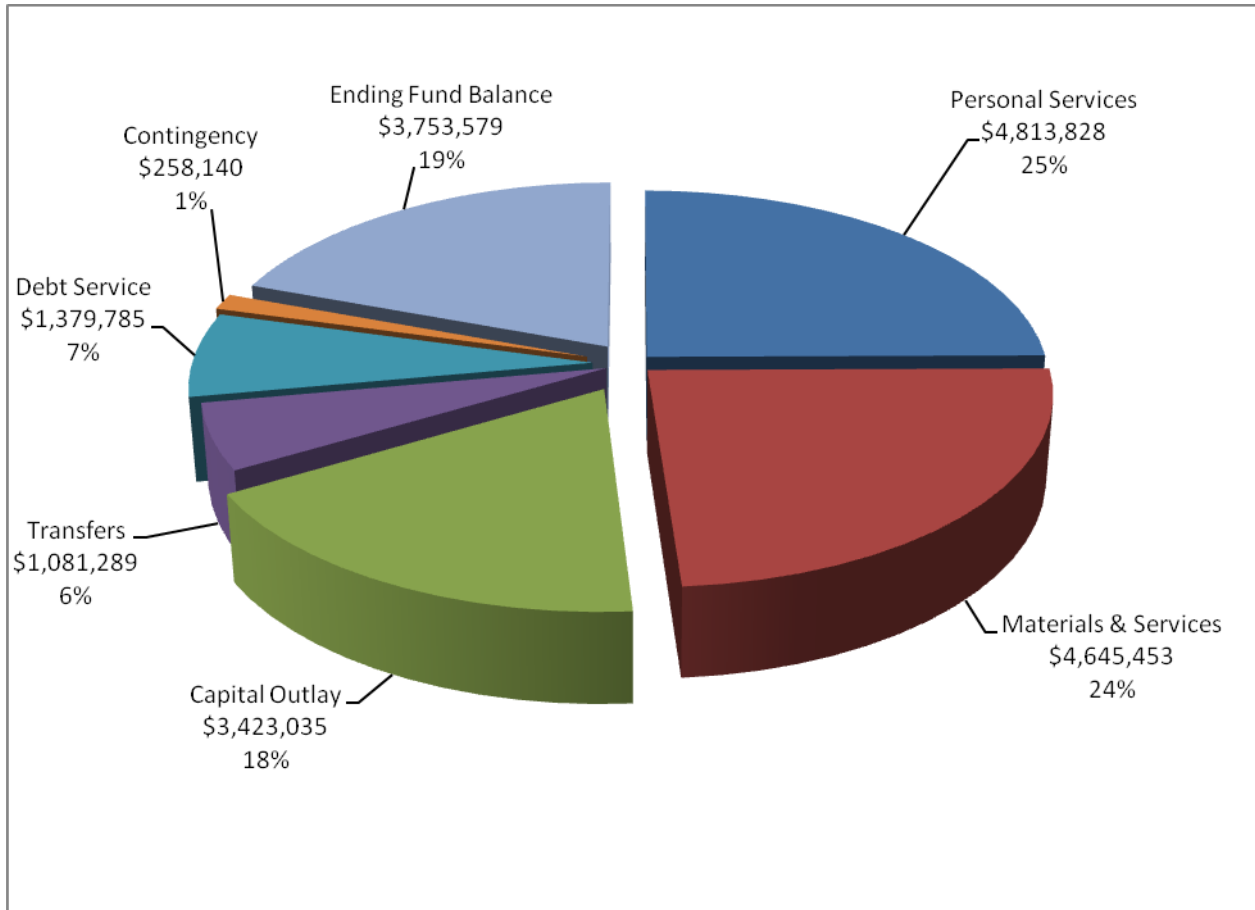
**WHERE THE MONEY COMES FROM
ALL FUND REVENUES
2013-14 BUDGET VS. 2014-15 ADOPTED BUDGET**



**WHERE THE MONEY COMES FROM
ALL FUND REVENUES
2013-14 vs 2014-15**

	<u>ACTUAL</u> 2011-2012	<u>ACTUAL</u> 2012-2013	<u>BUDGET</u> 2013-2014	<u>ADOPTED</u> 2014-2015	<u>%</u> <u>CHANGE</u>
Beginning Fund Balances	\$11,465,405	\$11,143,881	\$9,895,421	\$9,180,845	-7.22%
Current Property Taxes	\$2,164,148	\$2,187,530	\$2,039,338	\$2,005,637	-1.65%
Delinquent Property Taxes	\$101,833	\$107,962	\$71,517	\$101,377	41.75%
Interest	\$78,271	\$77,774	\$50,153	\$47,617	-5.06%
Fees, Franchises, etc.	\$9,559,674	\$5,917,134	\$5,686,069	\$6,881,681	21.03%
Grant Projects	\$4,544	\$1,900	\$85,950	\$56,663	-34.07%
Transfers In	\$1,094,260	\$174,504	\$401,930	\$812,497	102.15%
Admin. Charges	<u>\$260,963</u>	<u>\$260,963</u>	<u>\$268,792</u>	<u>\$268,792</u>	<u>0.00%</u>
Total	<u>\$24,729,098</u>	<u>\$19,871,648</u>	<u>\$18,499,170</u>	<u>\$19,355,109</u>	<u>4.63%</u>

WHERE THE MONEY GOES
ALL FUND EXPENDITURES
2013-14 BUDGET VS. 2014-15 ADOPTED BUDGET



WHERE THE MONEY GOES
ALL FUND EXPENDITURES
2013-14 vs 2014-15

	<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-2014</u>	<u>ADOPTED</u> <u>2014-2015</u>	<u>% CHANGE</u>
Personal Services	\$4,370,117	\$4,380,260	\$4,803,071	\$4,813,828	0.22%
Materials & Services	\$2,357,512	\$2,516,329	\$4,040,105	\$4,645,453	14.98%
Capital Outlay	\$4,260,248	\$778,197	\$2,752,294	\$3,423,035	24.37%
Transfers	\$1,355,223	\$435,467	\$670,722	\$1,081,289	61.21%
Debt Service	\$1,242,116	\$1,553,712	\$1,539,743	\$1,379,785	-10.39%
Contingency			\$373,000	\$258,140	-30.79%
Ending Fund Balance	<u>\$11,143,882</u>	<u>\$10,207,681</u>	<u>\$4,320,235</u>	<u>\$3,753,579</u>	<u>-13.12%</u>
Total	\$24,729,098	\$19,871,646	\$18,499,170	\$19,355,109	4.63%

CITY OF SWEET HOME
2014-2015
ADOPTED OPERATING BUDGET
Fund Balance Analysis

City Funds	Beginning Fund Balance	Projected Revenue	Transfer		Personal Services
			IN	OUT	
100 General Fund	1,626,584	1,759,638	269,809	548,518	1,152,430
200 Police Operating Levy Fund	563,590	1,450,157	546,518		1,965,454
201 Library Operating Levy Fund	144,854	207,398			170,367
202 Project/Equipment Reserve	250,846	1,165	95,500		
204 Narcotic Enforcement Fund	49,253	235			
205 911 Tax	0	43,240			
300 Community Center Oper. Fund	12,746	30,254			
310 Building Reserve Fund	1,057,044	8,592			
401 Bonded Debt Fund	1,017	0		1,017	
455 Special Assessment	760	4			
457 Parks & Recreation	10,412	2,728			
500 Water Fund	242,907	1,754,010		238,446	539,382
501 Water Development Reserve	320,330	2,999			
502 Water Capital Reserve	112,015	536			
503 Water Depreciation Reserve	592,624	2,715	97,412		
550 Wastewater Fund	19,613	2,307,970		114,534	583,103
551 Wastewater Development Reserve	352,531	2,670			
552 Wastewater Capital Reserve	515,701	2,468			
553 Wastewater Depreciation Reserve	1,362,618	7,169			
560 Storm Water Drainage Fund	60,000	60,153		1,500	81,271
561 Storm Water Development Reserve	10,765	52			
562 Storm Water Capital Reserve	49,762	231	1,500		
563 Storm Water Depreciation Reserve	88,460	424			
570 Street Maint. Improvement Fund	1,294,735	433,338		20,550	
575 State Gas Tax Fund	129,700	519,635		156,724	321,821
585 PATH Program	90,015	405	70,550		
753 Weddle Bridge	4,597	0			
755 Public Transit Grant Fund	0	93,749			
760 Housing Rehabilitation Fund	217,366	401,040			
2014-2015 ADOPTED BUDGET	9,180,845	9,092,975	1,081,289	1,081,289	4,813,828
2013-2014 ADOPTED BUDGET	9,895,421	7,933,027	670,722	670,722	4,803,071
INCREASE/(DECREASE)	(714,576)	1,159,948	410,567	410,567	10,757

Materials & Services	Capital Outlay	Debt Service	Contingency	Total Appropriation	Ending Fund Balance	Total Requirements
866,675	69,900		100,000	2,737,523	918,508	3,656,031
250,564	12,620		50,000	2,278,638	281,627	2,560,265
92,300	1,000		2,000	265,667	86,585	352,252
	220,500			220,500	127,011	347,511
	49,488			49,488	0	49,488
43,240				43,240	0	43,240
42,000			1,000	43,000	0	43,000
5,000				5,000	1,060,636	1,065,636
				1,017	0	1,017
				0	764	764
1,787	11,353			13,140	0	13,140
661,397	11,944	499,092	43,536	1,993,797	3,120	1,996,917
95,000	200,000			295,000	28,329	323,329
	100,000			100,000	12,551	112,551
140,000	545,000			685,000	7,751	692,751
633,410	16,530	880,693	40,427	2,268,697	58,886	2,327,583
100,000	115,000			215,000	140,201	355,201
150,000	360,000			510,000	8,169	518,169
500,000	700,000			1,200,000	169,787	1,369,787
3,650	250		2,605	89,276	30,877	120,153
	10,700			10,700	117	10,817
10,000	40,000			50,000	1,493	51,493
10,000	60,000			70,000	18,884	88,884
192,000	740,000			952,550	775,523	1,728,073
131,775	8,750		18,572	637,642	11,693	649,335
	150,000			150,000	10,970	160,970
4,500				4,500	97	4,597
93,749				93,749	0	93,749
618,406				618,406	0	618,406
4,645,453	3,423,035	1,379,785	258,140	15,601,530	3,753,579	19,355,109
4,040,105	2,752,294	1,539,743	373,000	14,178,935	4,320,235	18,499,170
605,348	670,741	(159,958)	(114,860)	1,422,595	(566,656)	855,939

RESOLUTION NO. 11 FOR 2014

A RESOLUTION ADOPTING A BUDGET FOR 2014-2015, MAKING APPROPRIATIONS AND LEVYING TAXES.

WHEREAS, the Budget Committee of the City of Sweet Home reviewed and recommended for adoption budget estimates and appropriations for the City of Sweet Home for the fiscal period of July 1, 2014 to June 30, 2015;

NOW, THEREFORE, THE CITY OF SWEET HOME RESOLVES AS FOLLOWS:

That the City Council of the City of Sweet Home hereby imposes the taxes provided for in the adopted budget at the rate of \$1.4157 per \$1,000 of assessed value for General Fund operations, the rate of \$6.40 per \$1,000 of assessed value for the Police Local Option Levy, the rate of \$0.82 per \$1,000 of assessed value for the Library Local Option Levy; and non-advalorem – customer sewer usage charges not to exceed \$30,437.40 and that these taxes are hereby imposed and categorized for tax year 2014-2015 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$1.4157/\$1000	
Local Option Levies	\$7.2200/\$1000	
Customer Sewer Usage Charges		\$30,437.40

Be it further resolved that the City Council adopts the 2014-2015 budget approved by the Budget Committee in the total sum of \$19,355,109 now on file at City Hall and hereby provides that appropriations are made for the fiscal year beginning July 1, 2014 as follows:

GENERAL FUND

General Government Legislative	\$ 18,692
Executive Department	257,363
Finance Department	207,650
Municipal Court	275,921
Community Development Dept.	198,950
Parks	153,905
Building Program	177,243
Community Service Programs	18,300
Non-Departmental	732,981
Capital Outlay	50,000
Operating Contingencies	100,000
Transfers to Other Funds	<u>546,518</u>

\$3,656,031*

*Includes a \$918,508 Ending Fund Balance

SPECIAL REVENUE FUNDS

Police Levy Fund:

Police & Communications Operations	\$2,216,018	
Capital Outlay	12,620	
Operating Contingencies	<u>50,000</u>	
		\$2,560,265*

*Includes a \$281,627 Ending Fund Balance

Library Levy Fund:

Operations	\$ 262,667	
Capital Outlay	1,000	
Operating Contingencies	<u>2,000</u>	
		\$ 352,252*

*Includes a \$86,585 Ending Fund Balance

Project/Equipment Reserve:

Capital Outlay	<u>\$ 220,500</u>	
		\$ 347,511*

*Includes \$127,011 Ending Fund Balance

State Gas Tax Fund:

Operations	\$ 453,596	
Capital Outlay	8,750	
Operating Contingencies	18,572	
Transfers to Other Funds	<u>156,724</u>	
		\$ 649,335*

*Includes \$11,693 Ending Fund Balance

Street Maintenance Improvements:

Operations	\$ 192,000	
Capital Outlay	740,000	
Transfers to Other Funds	<u>20,550</u>	
		\$1,728,073*

*Includes \$775,523 Ending Fund Balance

Path Program Fund:

Capital Outlay	<u>\$ 150,000</u>	
		\$ 160,970*

*Includes \$10,970 Ending Fund Balance

Public Transit Grant:
Operations \$ 93,749

Housing Rehabilitation Program:
Operations \$ 618,406

Community Center Operating Fund:
Operations \$ 42,000
Operating Contingencies 1,000
\$ 43,000

Narcotic Enforcement Reserve Fund:
Capital Outlay \$ 49,488

Building Fund:
Operations \$ 5,000
\$1,065,636*

*Includes \$1,060,636 Ending Fund Balance

Parks & Recreation Program:
Operations \$ 1,787
Capital Outlay 11,353
\$ 13,140

911 Tax:
Operations \$ 43,240

Weddle Bridge Fund:
Operations \$ 4,500
\$ 4,597*

*Includes \$97 Ending Fund Balance

Special Assessments:
Transfers \$ 0
\$ 764*

*Includes \$764 Ending Fund Balance

CAPITAL PROJECT FUNDS

Water SDC Fund:		
Operations	\$ 95,000	
Capital Outlay	<u>200,000</u>	
		\$ 323,329*
*Includes \$28,329 Ending Fund Balance		
Water Capital Construction Fund:		
Capital Outlay	<u>\$ 100,000</u>	
		\$ 112,551*
*Includes \$12,551 Ending Fund Balance		
Water Depreciation Reserve Fund:		
Operations	\$ 140,000	
Capital Outlay	<u>545,000</u>	
		\$ 692,751*
*Includes \$7,751 Ending Fund Balance		
Wastewater SDC Fund:		
Operations	\$ 100,000	
Capital Outlay	<u>115,000</u>	
		\$ 355,201
*Includes \$140,201 Ending Fund Balance		
Wastewater Capital Construction Fund:		
Operations	\$ 150,000	
Capital Outlay	<u>360,000</u>	
		\$ 518,169*
*Includes \$8,169 Ending Fund Balance		
Wastewater Depreciation Reserve Fund:		
Operations	\$ 500,000	
Capital Outlay	<u>700,000</u>	
		\$1,369,787 *
*Includes \$169,787 Ending Fund Balance		
Storm Water SDC Fund:		
Capital Outlay	<u>\$ 10,700</u>	
		\$ 10,817 *
*Includes \$117 Ending Fund Balance		

Storm Water Capital Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>40,000</u>	
		\$ 51,493*

*Includes \$1,493 Ending Fund Balance

Storm Water Depreciation Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>60,000</u>	
		\$ 88,884

*Includes \$18,884 Ending Fund Balance

ENTERPRISE FUNDS

Water Fund:		
Operations	\$1,200,779	
Capital Outlay	11,944	
Debt Service	499,092	
Operating Contingencies	43,536	
Transfers to Other Funds	<u>238,446</u>	
		\$1,996,917*

*Includes \$3,120 Ending Fund Balance

Wastewater Fund:		
Operations	\$1,216,513	
Capital Outlay	16,530	
Debt Service	880,693	
Operating Contingencies	40,427	
Transfers to Other Funds	<u>114,534</u>	
		\$2,327,583*

*Includes \$58,886 Ending Fund Balance

Storm Water Drainage Fund:		
Operations	\$ 84,921	
Capital Outlay	250	
Operating Contingencies	2,605	
Transfers to Other Funds	<u>1,500</u>	
		\$ 120,153*

*Includes \$30,877 Ending Fund Balance

DEBT SERVICE FUND

General Obligation Bonds Fund:

Police/Emergency Dispatch

Transfers

\$ 1,017

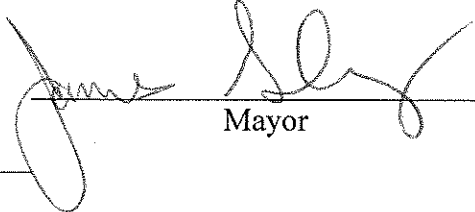
TOTAL APPROPRIATIONS

\$19,355,109

PASSED by the Council and approved by the Mayor this 10th day of June, 2014.



City Manager – Ex Officio City Recorder



Mayor

SWEET HOME, OREGON

SWEET HOME, OREGON

City Overview

The City of Sweet Home is located at the East-end of Linn County. Called the “Gateway to the Santiam Playground”, the City of Sweet Home lies at the foot of the Cascade Mountains, next to the pristine Santiam River and close to Foster and Green Peter Reservoirs. Located in the Mid-Willamette Valley, Sweet Home offers close proximity to major urban areas for commuters and shoppers: Portland is 100 miles, Salem is 50 miles, Eugene 50 miles and Albany 25 miles. Sweet Home is the third largest city in Linn County. It encompasses approximately 6.5 square miles.



History

Settlers first arrived in the Sweet Home Valley in 1851. Early settlers shared the valley with the friendly Santiam band of the Kalapuyan Indian Tribe. The camas plant and antlered game were plentiful. The Indians occupied this part of Eastern Linn County until 1922 when Indian Lize, the last remaining member of the Kalapuyan tribe died.

This historic town began with two other names: the upper part of town was nicknamed Mossville, the lower part was called Buck Head. According to historians, Sweet Home was later named after the lovely green – “Sweet Home Valley”. The winding clear water of the South Santiam River finds its way through the edge of the City where high, tree covered mountains tower over the small community.

In 1893 Sweet Home became an incorporated city in Linn County, Oregon. A toll gate was built a few miles east of town, charging travelers wanting to cross over the Cascade Range. As recently as 1878, Sweet Home consisted of only four square blocks, totaling 32 lots. Almost overnight, because of the demand of lumber created by the defense program of the 1940s, the sleepy little village was transformed into a pulsing, boom-town with logging operations starting throughout the area. A second “shot in the arm” was given the community in 1962 when construction work began on nearby Green Peter dam and continued as construction began on the Foster dam in 1966. Instead of Sweet Home being hidden away by itself, as it was for 80 years, it now became the gateway to recreation and industrial activities in Eastern Linn County.

During the 1980s, Sweet Home experienced a major decline in population and industry as environmental issues forced the closure of sawmills and logging operations. During these tough times the community banded together and rode through the changes, eventually turning the tide of recession into a wave of progression. Throughout the 1990s, using grant dollars provided by the Federal government, Sweet Home’s downtown corridor was

revitalized, small businesses were encouraged to come to Sweet Home, and assisted living facilities were built to accommodate a retiring community.



Today

Today Sweet Home offers a unique and very livable location for families who prefer the small town lifestyle. It provides the best of two worlds for it is far enough away off the beaten path (I-5 corridor) to be a truly rustic rural community. People from Sweet Home pride themselves on their self-sufficiency and community cooperation. Yet the people from this beautiful area can drive less than sixty miles to access two major universities, two metropolitan areas with all of their cultural and shopping opportunities, the state capitol and endless recreational opportunities.

Sweet Home attracts visitors year round to its undeveloped hidden beauty. In winter, the snow-capped Cascade Mountains boast both downhill and cross-country skiing. There is excellent deer and elk hunting in the fall. During the spring and summer, water sport enthusiasts enjoy sailing and water skiing on Green Peter and Foster Lakes. Visitors enjoy fishing on Foster Lake, and camper and hikers use the many available parks and campgrounds around the area.

A stop at the remarkable East Linn Museum is a must for all visitors. The building and surrounding grounds house generations of artifacts that depict the many phases of Sweet Home's rich heritage. Axes, mauls and cross-cut saws are surviving reminders of early logging methods.

The Weddle Covered Bridge, a community restoration project, that adjoins historic Sankey Park, is not only a favorite location for weddings, anniversary parties, music and dances, but also the background for the annual Oregon Jamboree. Recognized as the biggest country music festival in the Northwest, the Oregon Jamboree more than doubles the population of Sweet Home for 3 days in August.

City Government

Operating under the provisions of its own Charter and applicable state law, Sweet Home has a City Manager/Council form of government. The City Council consists of seven members who are elected by the citizens of Sweet Home. Councilors are elected to serve overlapping terms of two and four years. The Mayor is elected by the Council members to serve for a term of two years.

The City of Sweet Home provides municipal services including police protection, emergency dispatch services; street construction and maintenance; library services; building, planning, zoning, and general administration.

While the city contracts out the operation of its water and wastewater treatment plants, it continues to maintain the water and sewer systems throughout the city.

Year Founded	1851
Date of Incorporation	February 10, 1893
Date first Charter adopted	December 5, 1910
Date present Charter amended	June 24, 1986
Form of Government	Council-Manager
Total land area	6.439 miles (4,116 acres)
Elevation above sea level	537 ft.
Population – July 2013	9,065
Registered Voters in Sweet Home	4,173
Total assessed value of property in Sweet Home, Oregon	\$383,803,844
Total market value of property in Sweet Home, Oregon	\$440,492,100

Police Protection:

Number of stations	1
Number of sworn Police Officers	14
Number of Communication Dispatchers	5.5
Number of arrests during 2013	1,327
Number of Computer Aided Dispatch calls during 2013	15,028

Recreation and Culture:

Number of libraries	1
Number of total circulation during 2013	51,298
Number of registered library patrons during 2013	5,247
Number of developed parks	11
Number of Community Centers	1

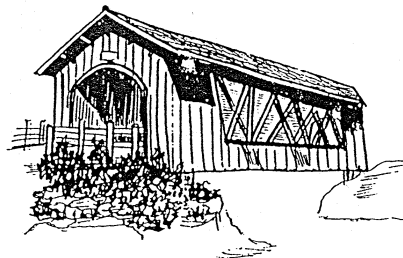
Sweet Home Fire & Ambulance District:

Number of stations	4
Number of administration personnel	5
Number of emergency services personnel	19
Number of Ambulance/Fire volunteers	42
Number of ambulance calls during fiscal year	2,212
Number of fire calls during fiscal year	271
Number of rescue squad call during fiscal year	105
Number of FIREMED subscribers (households)	1,031

Streets:

Miles of Improved roads	22
Miles of unimproved roads	24
Miles of state highways	5.6

Sewer:	
Miles of sanitary sewers	64
Sewage Treatment:	
Average number of gallons treated per day	1.87 MGD
Hookups:	
Residential	2,741
Commercial	237
Water:	
Miles of water lines	65
Number of hydrants	300
Number of reservoirs	5
Hookups:	
Residential & Commercial	2,600
Water Treatment:	
Average number of gallons treated per day	1 MGD
Street Lights:	
Number in the City (Pacific Power)	908
Education:	
Schools:	
Number of elementary schools	5
Number of junior high schools	1
Number of high schools	1
Administration:	
Number of principals	6
Number of assistant principals	3
Number of teachers/administrative personnel	115
Number of support staff	171
Student Enrollment	2,329
Population:	
City population for the last five censuses:	
1960	3,353
1970	3,799
1980	6,960
1990	6,850
2000	8,016
2010	8,925



CITY GOALS

COUNCIL GOALS - 2013



Council Goals

- **Develop a Community Strategic Plan**
 - *Broadly engage the community in developing a strategy for community success for the next decade*
 - *Develop tangible projects and programs to implement the strategy*
 - *Use the strategic planning process to evaluate and act on the following goals*
- **Develop a Capital Improvements Program**
 - *Establish a comprehensive system to identify, prioritize, and track needed investments in the capital assets of the City.*
 - *Identify means of financing the projects and reflect those financial tools in city budgets and longer term financial strategies*
 - *Cover all physical assets including infrastructure and buildings*
- **Initiate a Charter Review Process**
 - *Create a Charter Review Committee*
 - *Address needed changes to bring the Charter into compliance with state and federal law*
 - *Address structural and policy changes identified through the Community Strategic Plan process*
- **Initiate development of a Parks Master Plan**
 - *Address communities needs*
 - *Focus on Sweet Home's unique recreational opportunities*
 - *Include an operational plan addressing operations, maintenance, staffing, and other resource needs over time*

Ongoing City Projects

- Continue to pursue options for stable funding of Police and Library services
- Preserve and Protect Weddle Bridge
- Complete the Hobart Management Plan
- Create a Technology Plan for City Government to increase efficiency of City

City of Sweet Home Council Goals 2013



Introduction

The Sweet Home City Council met in a workshop on February 15 and 16, 2013 for the purpose of reflecting on the accomplishments of the prior year, and to set a strategic direction for 2013. The primary product of this workshop is a set of Council Goals for 2013.

The 2013 Council retreat built on the more extensive work undertaken in the 2012 Council retreat a year earlier. Much was accomplished during 2012 creating the opportunity to look farther forward in 2013.

The Goals will be used to guide development of the recommended 2013-2014 Budget, set program and project priorities, guide Council agendas and decision making, and establish expectations for the City Manager's work plan and performance for 2013.

It is noted the City Manager and the City's Department Heads participated in the workshop to provide information and input and to help create options and their analysis.

Ideas for 2013

The Department Heads all recommended project and program priorities for consideration as Council Goals. These formed the foundation of the discussion and were augmented by Council members.

- Create a Capital Improvement Program (CIP) process – Public Works
- Review and update the City Charter – City Attorney
- Hobart Plan and a Parks Vision – Community Development
- Weddle Bridge Maintenance – Community Development
- Parks Staffing – City Manager
- Community Strategic Plan – City Manager
- Succession Planning – All
- Financial Health - All

GENERAL FUND

RESOURCES

LEGISLATIVE DEPARTMENT

EXECUTIVE DEPARTMENT

FINANCE DEPARTMENT

MUNICIPAL COURT

COMMUNITY DEVELOPMENT DEPARTMENT

PARKS DEPARTMENT

BUILDING INSPECTION PROGRAM

COMMUNITY SERVICE PROGRAMS

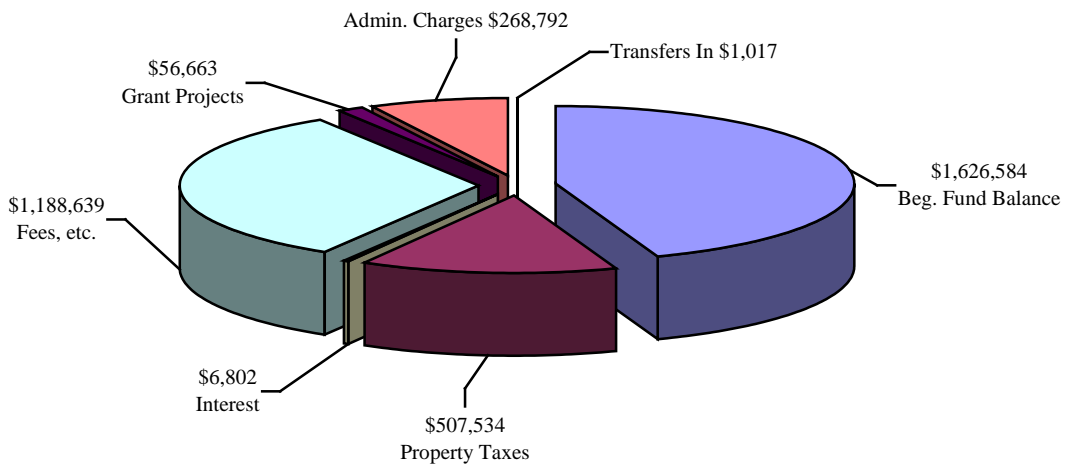
NON-DEPARTMENTAL

TRANSFERS TO OTHER FUNDS

General Fund Summary

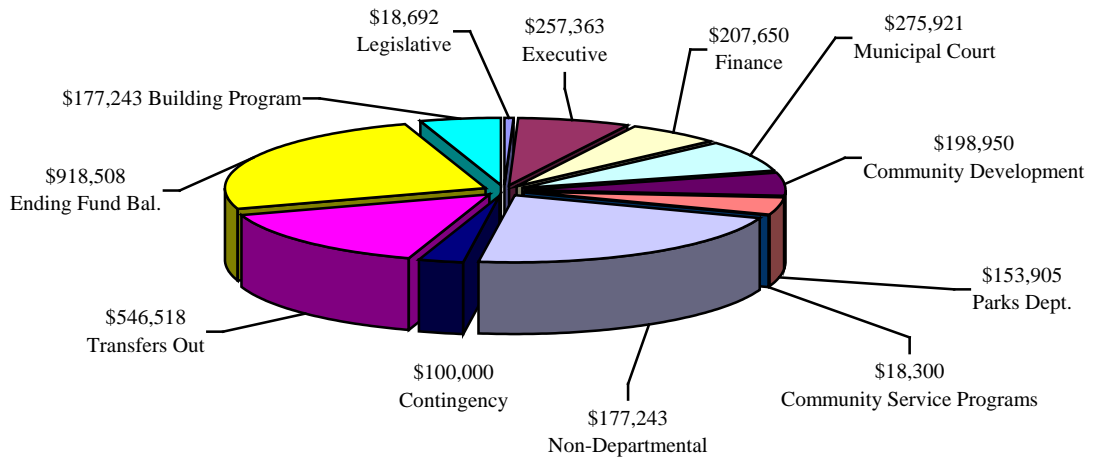
Total Resources: \$3,656,031

2014-2015 GENERAL FUND RESOURCES



Total Expenditures: \$3,656,031

2014-2015 GENERAL FUND EXPENDITURES



**GENERAL FUND
SUMMARY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$ 1,715,042	\$ 1,292,218	\$ 1,296,715	1 Beginning Fund Balance:	\$ 1,626,584	\$ 1,626,584	\$ 1,626,584
479,858	495,823	482,757	2 Current Taxes	488,224	488,224	488,224
20,725	22,251	18,646	3 Delinquent Taxes	19,310	19,310	19,310
15,784	14,685	7,100	4 Interest	6,802	6,802	6,802
1,200,624	1,232,068	1,160,028	5 Other (Fees, etc.)	1,188,639	1,188,639	1,188,639
4,544	1,900	85,950	6 Grant Projects	56,663	56,663	56,663
74,630	7,252	3,521	7 Transfers In	1,017	1,017	1,017
260,963	260,963	268,792	8 Administrative Charges	268,792	268,792	268,792
\$ 3,772,170	\$ 3,327,160	\$ 3,323,509	9 TOTAL RESOURCES	\$ 3,656,031	\$ 3,656,031	\$ 3,656,031

**GENERAL FUND
SUMMARY**

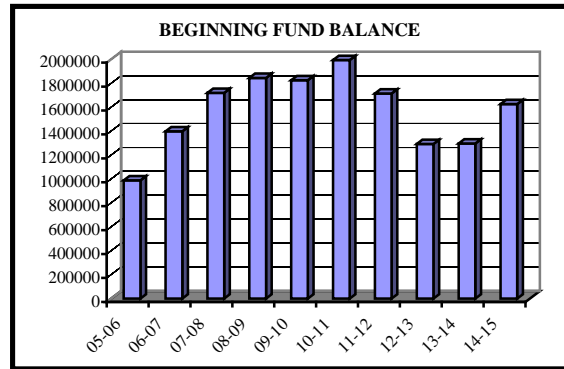
ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
EXPENDITURES						
1 LEGISLATIVE:						
\$ 6,933	\$ 6,947	\$ 7,176	2 Personnel Services	\$ 7,175	\$ 7,175	\$ 7,175
9,282	9,746	10,990	3 Materials and Services	11,017	11,017	11,017
378	0	500	4 Capital Outlay	500	500	500
<u>16,593</u>	<u>16,694</u>	<u>18,666</u>	5 TOTAL LEGISLATIVE	<u>18,692</u>	<u>18,692</u>	<u>18,692</u>
1 EXECUTIVE:						
212,935	221,414	233,127	2 Personnel Services	236,963	236,963	236,963
17,068	17,982	20,400	3 Materials and Services	19,400	19,400	19,400
437	0	1,000	4 Capital Outlay	1,000	1,000	1,000
<u>230,440</u>	<u>239,396</u>	<u>254,527</u>	5 TOTAL EXECUTIVE	<u>257,363</u>	<u>257,363</u>	<u>257,363</u>
1 FINANCE:						
164,876	174,601	177,234	2 Personnel Services	180,350	180,350	180,350
20,958	21,950	24,100	3 Materials and Services	26,000	26,000	26,000
402	1,000	1,000	4 Capital Outlay	1,300	1,300	1,300
<u>186,235</u>	<u>197,552</u>	<u>202,334</u>	5 TOTAL FINANCE	<u>207,650</u>	<u>207,650</u>	<u>207,650</u>
1 MUNICIPAL COURT:						
225,038	235,234	248,774	2 Personnel Services	242,321	242,321	242,321
28,916	23,872	36,150	3 Materials and Services	32,600	32,600	32,600
800	793	5,000	4 Capital Outlay	1,000	1,000	1,000
<u>254,754</u>	<u>259,899</u>	<u>289,924</u>	5 TOTAL MUNICIPAL COURT	<u>275,921</u>	<u>275,921</u>	<u>275,921</u>
1 COMMUNITY DEV. DEPT						
164,997	192,548	222,920	2 Personnel Services	170,679	170,679	170,679
26,161	16,931	26,750	3 Materials and Services	26,471	26,471	26,471
0	280	500	4 Capital Outlay	1,300	1,300	1,300
500	500	500	5 Transfers	500	500	500
<u>191,658</u>	<u>210,259</u>	<u>250,670</u>	6 TOTAL COMMUNITY DEV.	<u>198,950</u>	<u>198,950</u>	<u>198,950</u>
1 PARKS:						
90,817	67,828	102,261	2 Personnel Services	74,105	74,105	74,105
39,160	38,467	42,425	3 Materials and Services	64,800	64,800	64,800
3,539	4,846	4,000	4 Capital Outlay	14,000	14,000	14,000
500	500	500	5 Transfers	1,000	1,000	1,000
<u>\$ 134,016</u>	<u>\$ 111,641</u>	<u>\$ 149,186</u>	6 TOTAL PARKS	<u>\$ 153,905</u>	<u>\$ 153,905</u>	<u>\$ 153,905</u>

**GENERAL FUND
SUMMARY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			1 BUILDING PROGRAM			
\$ 152,922	\$ 138,276	\$ 154,540	2 Personnel Services	\$ 152,179	\$ 152,179	\$ 152,179
16,939	16,271	23,350	3 Materials and Services	23,764	23,764	23,764
0	339	300	4 Capital Outlay	800	800	800
500	500	500	5 Transfers	500	500	500
<u>170,361</u>	<u>155,386</u>	<u>178,690</u>	6 TOTAL BUILDING PRG	<u>177,243</u>	<u>177,243</u>	<u>177,243</u>
			1 COMMUNITY SERVICE PROGRAMS			
-	-	-	2 Personnel Services	-	-	-
36,100	11,100	11,100	3 Materials and Services	18,300	18,300	18,300
-	-	-	4 Capital Outlay	-	-	-
<u>36,100</u>	<u>11,100</u>	<u>11,100</u>	5 TOTAL COMM. SERV. PRGS	<u>18,300</u>	<u>18,300</u>	<u>18,300</u>
			1 NON-DEPARTMENTAL			
79,331	82,269	87,759	2 Personnel Services	88,658	88,658	88,658
469,167	489,409	661,876	3 Materials and Services	644,323	644,323	644,323
4,668	12,237	50,000	4 Capital Outlay	50,000	50,000	50,000
<u>553,166</u>	<u>583,916</u>	<u>799,635</u>	5 TOTAL NON-DEPARTMENT	<u>782,981</u>	<u>782,981</u>	<u>782,981</u>
0	0	100,000	6 CONTINGENCY	100,000	100,000	100,000
706,630	7,252	256,359	7 TRANSF. TO OTHER FUNDS	546,518	546,518	546,518
1,292,218	1,534,066	812,418	8 ENDING FUND BALANCE	918,508	918,508	918,508
<u>\$ 3,772,170</u>	<u>\$ 3,327,160</u>	<u>\$ 3,323,509</u>	9 TOTAL REQUIREMENTS	<u>\$ 3,656,031</u>	<u>\$ 3,656,031</u>	<u>\$ 3,656,031</u>

General Fund Resources

Total Resources available for the FY 2014-15 budget include an estimated beginning fund balance of \$1,626,584 administrative transfers of \$268,792, \$56,663 in grants, \$507,534 in property taxes and misc. revenues of \$1,196,458. The administrative transfers to the General Fund cover indirect and overhead expenses that the General Fund makes on behalf of other funds.



Unlike other cities in Oregon where property taxes provide the majority of General Fund revenues, only 13% of the City of Sweet Home's General Fund is supported by levied property taxes, while 74% is revenue received from fees, franchises, transfers in and misc. revenues, and 6% from state shared revenues and 7% from transfers in from other funds.

General Fund revenue projections are based on five-year historical trends, expected population increases and local economic growth. The following is a summary of how these assumptions are used to project major revenue sources in the General Fund.

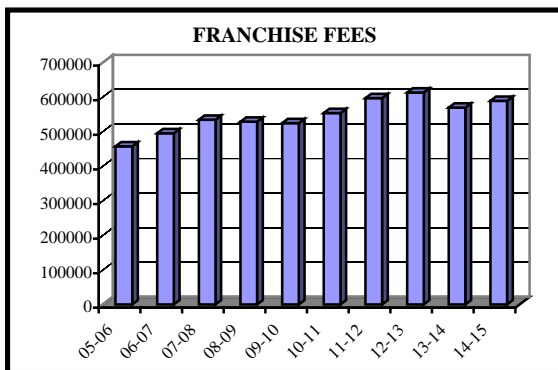
16% of the General Fund revenues this fiscal year comes from franchise fees charged to utilities wishing to conduct business in Sweet Home. Revenue assumptions for FY 2014-2015 are based upon historical data and the potential growth of customers subscribing to each service.

Pacific Power & Light: 10-year franchise beginning August 2005. Fee is Based on gross operating revenues times 5% paid monthly. Contract ends July 2015.

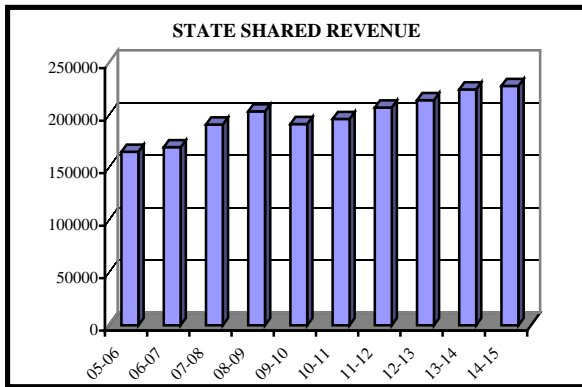
Northwest Natural Gas: 10-year franchise renewed June 2002. Fee is based on gross revenues time 5% paid quarterly. Contract is in negotiations

Comcast: 5-year franchise beginning March 2012. Fee is based on gross income times 5% paid quarterly. Contract ends March 2022.

CenturyTel Communications: 10-year franchise renewed March 2010. Fee based on gross income times 7% paid quarterly. Contract ends in 2020.

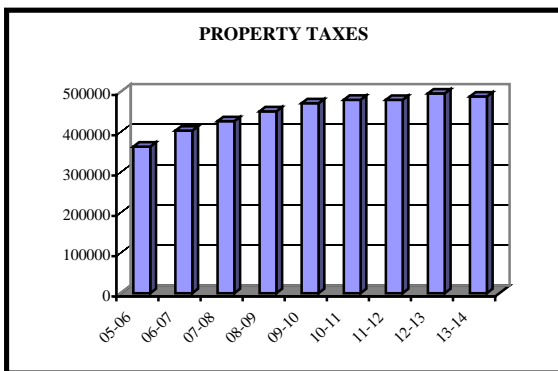
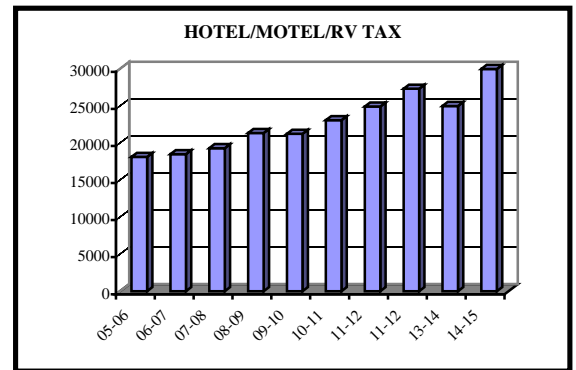


Waste Management: 23-year franchise beginning June 1976. Fee based on annual gross income time 3% paid monthly. Contract rolls over at expiration.



The State of Oregon shares a portion of its liquor, cigarette and income tax with cities, based on a population formula that is set by state law. Estimates for these revenues are provided annually by the State Department of Revenue. With a population of 9,065, the City of Sweet Home expects to receive \$227,911 this fiscal year from the State of Oregon in state shared revenues.

The City imposes a Transient Occupancy Tax of 6% on rental property and spaces with less than 30 day occupancy within the City. The City currently has 2 motels, 1 bed & breakfast, and 4 RV parks, including the Oregon Jamboree, reporting revenue from less than 30 days lodging. Sweet Home Chamber of Commerce has requested \$10,000 of the Transient Tax for tourism promotion or tourism related facilities.



The City is authorized to assess a tax rate of \$1.4157 per \$1000 on Sweet Home property owners. This is a permanent rate established by the State Revenue Department. Additional property tax revenue must be approved by Sweet Home voters in the form of local option levies. Based upon a city value of \$383,182,184 the City expects to receive \$488,224 in current and \$19,310 in delinquent property taxes during the 2014-2015 fiscal year.

GENERAL FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
\$ -	\$ -	\$ -	1 Available Cash on Hand (Cash Basis), or \$	-	\$ -	\$ -
1,715,042	1,292,218	1,296,715	2 Net Working Capital(Accrual Basis)	1,626,584	1,626,584	1,626,584
20,725	22,251	18,646	3 Previously Levied Taxes Est.to be Recd.	19,310	19,310	19,310
15,784	14,685	7,100	4 Interest	6,802	6,802	6,802
			5 OTHER RESOURCES			
6,025	6,950	6,900	6 Lien Search Fees	7,400	7,400	7,400
371,497	393,626	350,974	7 Franchise - PP&L	384,303	384,303	384,303
76,673	71,912	71,145	8 Franchise - NW Gas	66,300	66,300	66,300
79,419	80,257	79,503	9 Franchise - Comcast	80,952	80,952	80,952
23,830	22,456	22,983	10 Franchise - Centurytel	19,440	19,440	19,440
45,253	44,566	44,565	11 Franchise - Waste Connection	37,568	37,568	37,568
0	-	-	12 Business Fees	-	-	-
55,684	75,975	75,000	13 Building Permits	85,000	85,000	85,000
5,129	3,901	5,000	14 Planning Fees	5,100	5,100	5,100
1,916	2,269	1,739	15 Public Works Fees	2,510	2,510	2,510
2,122	1,332	2,000	16 Parks & Recreation Fees	500	500	500
-	-	-	17 Auction/Sales	-	-	-
-	56	-	18 Assessment Principal	-	-	-
13,125	12,807	11,913	19 Cigarette Tax	11,331	11,331	11,331
114,719	120,142	129,328	20 Liquor Tax	129,176	129,176	129,176
210,255	186,100	190,798	21 Court Fees	177,842	177,842	177,842
79,561	81,416	83,400	22 State Revenue Sharing	87,404	87,404	87,404
10,715	9,565	8,215	23 Miscellaneous	10,388	10,388	10,388
5,955	5,670	5,400	24 Passport Acceptance Fees	6,480	6,480	6,480
2,475	2,100	2,050	25 Passport Photos	2,780	2,780	2,780
985	963	1,000	26 Racquetball Fees	500	500	500
24,918	27,329	25,000	27 Transient Occupancy Tax	30,000	30,000	30,000
22,070	26,880	27,000	28 Land Sales P & I/Property Lease	27,240	27,240	27,240
30,835	38,346	-	29 SAIF Dividend	-	-	-
297	161	100	30 Tree Commission Donations	100	100	100
990	10	-	31 Youth Advisory Council Donat.	-	-	-
1,111	1,764	500	32 Abatement Reimbursements	500	500	500
15,065	15,515	15,515	33 Fire/Ambulance District	15,825	15,825	15,825
1,200,623	1,232,068	1,160,028	34 TOTAL OTHER RESOURCES	1,188,639	1,188,639	1,188,639
			35 GRANT PROJECTS			
3,500	-	5,000	36 Misc. Grants	5,000	5,000	5,000
1,044	1,900	1,950	37 CIS Wellness Grant	1,663	1,663	1,663
-	-	50,000	38 Hobart Implementation Grant	50,000	50,000	50,000
-	-	29,000	39 Hobart Technical Grant	-	-	-
4,544	1,900	85,950	40 TOTAL GRANT PROJECTS	56,663	56,663	56,663

GENERAL FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			41 TRANSFERS IN			
74,630	7,252	3,521	42 Bonded Debt	1,017	1,017	1,017
<u>74,630</u>	<u>7,252</u>	<u>3,521</u>	43 TOTAL TOTAL TRANSFERS IN	<u>1,017</u>	<u>1,017</u>	<u>1,017</u>
			44 ADMINISTRATIVE CHARGE			
45,363	45,363	46,724	45 State Gas Tax	46,724	46,724	46,724
107,800	107,800	111,034	46 Water	111,034	111,034	111,034
107,800	107,800	111,034	47 Wastewater	111,034	111,034	111,034
<u>260,963</u>	<u>260,963</u>	<u>268,792</u>	48 TOTAL ADMIN. CHARGE	<u>268,792</u>	<u>268,792</u>	<u>268,792</u>
3,292,312	2,831,337	2,840,752	49 Total Resources, Exc. Taxes to be Levied	3,167,807	3,167,807	3,167,807
479,858	495,823	482,757	50 Taxes Necessary to Balance Budget	488,224	488,224	488,224
			51 Taxes Collected in Year Levied			
<u>\$ 3,772,170</u>	<u>\$ 3,327,160</u>	<u>\$ 3,323,509</u>	52 TOTAL RESOURCES	<u>\$ 3,656,031</u>	<u>\$ 3,656,031</u>	<u>\$ 3,656,031</u>

General Fund
General Government - Legislative
Responsible Manager: Craig Martin, City Manager

DESCRIPTION:

City Council makes up the Legislative branch of City government. Council's responsibility is to consider and enact appropriate legislation to protect the health, safety and welfare of the City; adopt the budget; establish broad, general policies for the conduct of city government; and, in certain situations, sit in judgment on specific quasi-judicial issues.

2013 – 2014 ACCOMPLISHMENTS:

Established and accomplished Organizational Goals for 2013 – 2014 which include the following:

- Developed a sustainable Community Strategic Plan
- Initiated a Charter Review Process to update City Charter
- Completed development of a Parks Master Plan
- Continue ongoing City projects as identified

Passed 6 City Ordinances and adopted 15 Resolutions

Conducted 23 City Council Meetings, 8 special work sessions, 2 executive sessions

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Continue organizational and financial support of the Sweet Home Active Revitalization Effort (S.H.A.R.E.)

Monitor and respond to State and Federal legislation for positive impacts to local governance

Represent the City's interests on the following Boards and Commissions:

South Santiam Community Forest Project

Cascades West Council of Government (CWCOG) Executive Board

Area Commission on Transportation (A.C.T.)

Linn County Solid Waste Advisory Committee (S.W.A.C.)

Chamber of Commerce

Youth Advisory Council (Y.A.C.)

Traffic Safety Committee

Parks Committee

Tree Commission

League of Oregon Cities Hometown Voices Legislative Advocacy Program

GENERAL FUND
GENERAL GOVERNMENT
LEGISLATIVE

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1.0	1.0	1.0	1 FTE POSITIONS	1.0	1.0	1.0
			1 PERSONNEL SERVICES			
\$ 1,020	\$ 970	\$ 1,020	2 Mayor (1)	\$ 1,020	\$ 1,020	\$ 1,020
5,400	5,450	5,400	3 City Council Members (6)	5,400	5,400	5,400
491	491	491	4 FICA	491	491	491
-	-	-	5 Retirement	-	-	-
6	6	6	6 Employment	6	6	6
15	29	259	7 SAIF	258	258	258
6,933	6,947	7,176	8 TOTAL PERSONNEL SERVICES	7,175	7,175	7,175
			9 MATERIALS AND SERVICES			
6,347	6,062	6,140	10 Memberships (LOC)	6,167	6,167	6,167
-	-	-	11 Technical Services	-	-	-
-	-	500	12 Professional Services	500	500	500
368	695	1,000	13 Travel/Training	1,000	1,000	1,000
1,866	2,653	2,500	14 Office Supplies	2,500	2,500	2,500
444	76	350	15 Uniforms/Clothing	350	350	350
256	261	500	16 Utilities	500	500	500
9,282	9,746	10,990	17 TOTAL MATERIALS & SERV.	11,017	11,017	11,017
			18 CAPITAL OUTLAY			
378	-	500	19 Equipment/Machinery	500	500	500
-	-	-	20 Furniture	-	-	-
378	0	500	21 TOTAL CAPITAL OUTLAY	500	500	500
16,593	16,694	18,666	22 TOTAL EXPENDITURES	18,692	18,692	18,692
\$ 16,593	\$ 16,694	\$ 18,666	23 TOTAL	\$ 18,692	\$ 18,692	\$ 18,692

BUDGET NOTES:

General Fund
Executive Department
Responsible Manager: Craig Martin, City Manager

DESCRIPTION:

The purpose of the Executive Department is to provide professional management in the day-to-day activities of the City. The City Manager is responsible for all personnel, risk management, purchasing, property management as well as overseeing the work plans of all City departments in conformance with the vision goals and objectives established by the Mayor and City Council. The City Manager is assisted by an Administrative Assistant.

The Administrative Assistant maintains essential public records and files such as ordinance and resolution files, Council meeting records, serves as confidential administrative support staff to the City Manager and Department Heads, administers city elections, attends Council, budget and other City sponsored meetings for the purpose of recording official minutes, and sees that meetings are posted, advertised and filed as required by State law. The Administrative Assistant position also assists with personnel and employee benefits administration as well as is the principal coordinator of employee health, wellness and safety programs.

2013 – 2014 ACCOMPLISHMENTS:

Supported League of Oregon Cities legislative activities regarding property tax reform efforts
Assumed additional economic development activities due to loss of Economic Development Director Position
Supported Sweet Home Active Revitalization and other local economic development efforts
Continued Risk Management Coordination activities in conjunction with the City's insurance provider
Achieved Property and Liability insurance premium discounts through City County Insurance Services
Achieved "Silver" status recognition on employee safety through the League of Oregon Cities
Continued customer service evaluation and improvement programs across all City Departments
Organized over 600 hours of volunteer time for City Beautification and community cleanup activities
Secured Employee Worksite Wellness Grants and conducted several employee wellness activities
Secured \$400,000.00 in Grant funding for the Linn County Housing Rehabilitation Partnership
Adopted and implemented a Limited English Proficiency Program
Secured and supervised a full time R.A.R.E. Program Participant
Successfully negotiated labor agreements with AFSCME Bargaining Units
Transitioned Parks Maintenance, Building Inspection and Code Enforcement activities to Public Works and Police Departments
Transitioned all employees to a High Deductible Health Care Plan with Health Savings Account
Represent City interests in the following organizations/groups and committees:
 South Santiam All Lands Collaborative (SHALC)/South Santiam Community Forest Project
 Visit Linn Tourism Coalition
 Linn County Housing Rehabilitation Partnership
 Over the Rivers and Through the Woods Scenic Byway Committee
 Jim Riggs Community Center Management Committee

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Implement activities and programs consistent with 2013 – 2014 City Council Goals
Continue additional administrative and financial support for economic development activities
Recruit and hire City Planner /Planning Services Manager
Reorganize Public Works Department to Public services and Development Department for improved operational efficiency and service provision

GENERAL FUND
EXECUTIVE DEPARTMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 91,658	\$ 93,420	\$ 98,930	2 City Manager	\$ 102,934	\$ 102,934	\$ 102,934
50,890	52,998	54,419	3 Administrative Assistant	56,610	56,610	56,610
-	-	-	4 Overtime	-	-	-
36,637	40,331	43,093	5 Group Insurance	39,282	39,282	39,282
10,789	11,076	11,731	6 FICA	12,205	12,205	12,205
22,380	22,988	24,076	7 Retirement	25,048	25,048	25,048
143	146	153	8 Employment	160	160	160
438	455	725	9 SAIF	724	724	724
212,935	221,414	233,127	10 TOTAL PERSONNEL SERVICES	236,963	236,963	236,963
			11 MATERIALS AND SERVICES			
1,634	1,774	1,700	12 Memberships	1,700	1,700	1,700
692	821	1,000	13 Technical Services	1,000	1,000	1,000
350	300	500	14 Professional Services	500	500	500
2,069	2,040	2,000	15 Repair & Maintenance Services	2,000	2,000	2,000
1,838	1,485	3,000	16 Advertising/Promotion	2,000	2,000	2,000
2,177	3,263	3,000	17 Training/Travel	3,000	3,000	3,000
3,291	3,521	4,000	18 Office Supplies	4,000	4,000	4,000
152	202	200	19 Uniforms/Clothing	200	200	200
4,866	4,576	5,000	20 Utilities	5,000	5,000	5,000
17,068	17,982	20,400	21 TOTAL MATERIALS & SERV.	19,400	19,400	19,400
			22 CAPITAL OUTLAY			
437	-	1,000	23 Equipment/Machinery	1,000	1,000	1,000
-	-	-	24 Furniture	-	-	-
437	0	1,000	25 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
230,440	239,396	254,527	26 TOTAL EXPENDITURES	257,363	257,363	257,363
\$ 230,440	\$ 239,396	\$ 254,527	27 TOTAL	\$ 257,363	\$ 257,363	\$ 257,363

BUDGET NOTES:

**General Fund
Finance Department
Responsible Manager: Patricia Gray, Finance Director**

DESCRIPTION:

The Finance Department is responsible for the fiscal management of the City of Sweet Home. This includes accounts payable, payroll, general accounting, preparing the annual budget and the City's annual audit. This department also administers the City's assessment docket, coordinates employee's benefits and maintains financial records relating to grants and contracts.

Unlike other departments within the city, the Finance Department not only responds to what the public needs, but also to what other departments needs. If one were to envision the city departments working as a wheel, the Finance Department would be the hub within that wheel, keeping the individual spokes working together.

Without the Finance Department, individual departments would have to process their own payrolls, pay their own bills, reconcile their own checking accounts, handle all accounting duties related to their finances and answer to the auditors. A portion of the Administrative fees paid for by other departments help pay for these services.

2013 – 2014 ACCOMPLISHMENTS:

Received an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for 2013 audit.
Processed 244 passport applications and took 235 passport photos during the 2013 year.
Processed 1,986 accounts payable checks to pay vendors for products and/or services to the City.
Prepared lien information for Title Companies to conduct 286 electronic municipal lien searches
Managed a \$494,087 lien docket on 91 outstanding improvement assessments.
Completed PCI requirements with credit card merchants.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Receive an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for 2014 audit.
Develop a Popular Annual Finance Report on City's finances for website
Continue offering the best in customer service for both our external and internal customers

GENERAL FUND
FINANCE DEPARTMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 73,630	\$ 75,795	\$ 75,751	2 Fiscal Officer/Finance Dir.	\$ 78,807	\$ 78,807	\$ 78,807
37,580	38,536	38,580	3 Accounting Technician	40,529	40,529	40,529
-	-	-	4 Overtime	-	-	-
28,730	34,629	36,910	5 Group Insurance	33,919	33,919	33,919
8,419	8,639	8,746	6 FICA	9,129	9,129	9,129
16,070	16,524	16,522	7 Retirement	17,236	17,236	17,236
111	114	114	8 Employment	119	119	119
335	362	611	9 SAIF	611	611	611
164,876	174,601	177,234	10 TOTAL PERSONNEL SERVICES	180,350	180,350	180,350
			11 MATERIALS AND SERVICES			
366	380	400	12 Memberships	400	400	400
10,018	10,885	12,000	13 Technical Services	13,700	13,700	13,700
-	-	-	14 Professional Services	-	-	-
1,952	2,016	2,000	15 Repair & Maintenance Services	2,500	2,500	2,500
1,244	853	1,500	16 Training/Travel	1,200	1,200	1,200
4,395	4,790	5,000	17 Office Supplies	5,000	5,000	5,000
135	190	200	18 Uniforms/Clothing	200	200	200
2,847	2,836	3,000	19 Utilities	3,000	3,000	3,000
20,958	21,950	24,100	20 TOTAL MATERIALS & SERV.	26,000	26,000	26,000
			21 CAPITAL OUTLAY			
-	1,000	1,000	22 Equipment/Machinery	1,300	1,300	1,300
402	-	-	23 Furniture	-	-	-
402	1,000	1,000	24 TOTAL CAPITAL OUTLAY	1,300	1,300	1,300
186,235	197,552	202,334	25 TOTAL EXPENDITURES	207,650	207,650	207,650
\$ 186,235	\$ 197,552	\$ 202,334	26 TOTAL	\$ 207,650	\$ 207,650	\$ 207,650

BUDGET NOTES:

Capital Outlay - computer replacement & phone headset

**General Fund
Municipal Court
Responsible Manager: Patricia Gray, Finance Director**

DESCRIPTION:

The Municipal Court is responsible for the processing of citations and complaints issued by the Sweet Home Police Department, City's Code Enforcer, City Attorney and by private citizens within the City of Sweet Home. The Court Clerks are responsible for coordinating and conducting pre-trial hearings and trials, processing and accounting for misdemeanor and violation citations and complaints, issuing warrants, processing DUII diversions, suspension of driving privileges, collection of fines and monitoring bench probations.

2013 – 2014 ACCOMPLISHMENTS:

Processed all case information and fingerprint cards sent electronically from Police Department
Work with the Department of Revenue Collection service for unpaid fines
Updated DMV & Legislative forms as needed
Updated Court General Orders
Continued with reorganization of filing and archiving processes for efficiency
Processed LEDs driving records & CCHs for court cases
Processed 782 misdemeanor & violation citations during 2013
Facilitated 2 trials and issued 318 warrants
Processed 191 license suspensions
Upgraded computer hardware in anticipation of software upgrades

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Continue working the Police Department to streamline ticket processing.
Upgrading software from Caselle Classic to Clarity.
Work with Public Works to supplement staffing needs.

**GENERAL FUND
MUNICIPAL COURT**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2.25	2.25	3.25	1 FTE POSITIONS	3.25	3.25	3.25
			1 PERSONNEL SERVICES			
\$ 72,262	\$ 71,552	\$ 75,912	2 Court Clerk II (2)	\$ 73,272	\$ 73,272	\$ 73,272
31,990	33,435	35,856	3 Court Clerk I (1)	37,308	37,308	37,308
48,314	51,180	52,690	4 Judge	52,690	52,690	52,690
-	-	-	5 Overtime	-	-	-
47,915	54,138	57,326	6 Group Insurance	52,296	52,296	52,296
11,481	11,720	12,581	7 FICA	12,490	12,490	12,490
12,510	12,598	13,412	8 Retirement	13,270	13,270	13,270
153	156	165	9 Employment	164	164	164
413	456	832	10 SAIF	831	831	831
225,038	235,234	248,774	11 TOTAL PERSONNEL SERVICES	242,321	242,321	242,321
			12 MATERIALS & SERVICES			
280	230	350	13 Memberships	300	300	300
634	945	1,000	14 Technical Services	2,100	2,100	2,100
10,543	7,060	10,000	15 Professional Services	10,000	10,000	10,000
3,282	4,253	4,000	16 Repair & Maintenance Services	4,000	4,000	4,000
1,212	1,607	2,500	17 Training/Travel	2,000	2,000	2,000
7,189	5,047	9,000	18 Office Supplies	6,000	6,000	6,000
106	96	300	19 Uniforms/Clothing	200	200	200
4,545	3,428	5,000	20 Utilities	4,000	4,000	4,000
1,125	1,208	4,000	21 Building & Grounds Maintenance	4,000	4,000	4,000
28,916	23,872	36,150	22 TOTAL MATERIALS & SERV.	32,600	32,600	32,600
			23 CAPITAL OUTLAY			
800	-	5,000	24 Equipment/Machinery	1,000	1,000	1,000
-	793	-	25 Furniture	-	-	-
800	793	5,000	26 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
254,754	259,899	289,924	27 TOTAL EXPENDITURES	275,921	275,921	275,921
\$ 254,754	\$ 259,899	\$ 289,924	28 TOTAL	\$ 275,921	\$ 275,921	\$ 275,921

BUDGET NOTES:

General Fund
Community Development Department
Responsible Manager: Michael J. Adams, PW Director

DESCRIPTION:

Mission: The Community Development Department works with the community to create and maintain a safe, clean, and fun City for everyone.

The Community Development Department has the responsibility of facilitating the physical development of the City through creation and implementation of policies, standards, and regulations designed to help ensure the health, safety, and welfare of our citizens while protecting the rights and privileges of property owners.

The Community Development Department (CDD) provides the following services for the City: Land Use Planning, Code Enforcement, Parks, Building Inspection Program (BIP), and work within the community as requested. The CDD budget has three primary categories: CDD, BIP, and Parks. The following budget items relate to the land use, code enforcement, and community activities of the Community Development Department.

2013 – 2014 ACCOMPLISHMENTS:

Summer Fun in the Parks program served children and their families.

Harvest Festival provided a day of fun for hundreds of families.

CD staff provided support to the Planning Commission, Tree Commission, Parks Board, and the Hazard Mitigation Committee.

Tree Commission continued projects to earn the Tree City USA status for the 27th year, including tree plantings, consultation work, and youth projects.

Tree Commission held a poster contest as part of Arbor Week, with both Hawthorne and Oak Heights winning a tree planted at the schools.

The Planning Commission continued work on Zoning Code updates.

Coordinating with the Park grant began work on the Sweet Home Strategic Plan update.

Completed work on the Emergency Operations Plan update, in coordination with other City departments and the Sweet Home Ambulance and Fire District.

Staff began the update of data in the All Hazard Mitigation Plan.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Community Development staff will continue to coordinate and implement *Summer Fun in the Parks*, which is funded through the Parks budget, but staffed by Community Development staff, staff from other departments, and many volunteers.

CAPITAL OUTLAY:

Equipment/Machinery:	\$800
XP Computer Replacement	

GENERAL FUND
COMMUNITY DEVELOPMENT DEPARTMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2.35	2.35	2.50	1 FTE POSITIONS	2.03	2.03	2.03
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Department Director 3%	\$ 2,474	\$ 2,474	\$ 2,474
72,242	74,366	83,969	3 Planner 100%	66,186	66,186	66,186
22,973	32,830	37,452	4 Planning Assistant 100%	37,825	37,825	37,825
22,894	20,014	20,208	5 Code Enforc. Officer	-	-	-
100	-	-	6 Overtime	-	-	-
26,607	39,434	47,038	7 Group Insurance	38,954	38,954	38,954
7,704	9,610	10,835	8 FICA	8,146	8,146	8,146
11,601	15,462	20,102	9 Retirement	15,123	15,123	15,123
107	107	142	10 Employment	106	106	106
769	724	3,174	11 SAIF	1,865	1,865	1,865
164,997	192,548	222,920	12 TOTAL PERSONNEL SERVICES	170,679	170,679	170,679
			13 MATERIALS AND SERVICES			
558	481	300	14 Memberships (\$200/FTE)	400	400	400
3,550	3,566	5,500	15 Technical Services	5,500	5,500	5,500
11,911	188	10,000	16 Professional Services	10,000	10,000	10,000
-	-	-	17 Rental	-	-	-
2,292	2,062	2,000	18 Repair & Maintenance Services	2,000	2,000	2,000
162	41	200	19 Advertising	200	200	200
470	2,450	2,200	20 Training/Travel	1,421	1,421	1,421
2,426	3,143	2,000	21 Office Supplies	2,000	2,000	2,000
-	111	50	22 Operating Supplies	50	50	50
84	204	200	23 Uniforms/Clothing	600	600	600
360	301	200	24 Equipment Operating Supplies	200	200	200
-	-	-	25 Tools/Small Equipment	-	-	-
4,288	4,306	4,000	26 Utilities	4,000	4,000	4,000
61	78	100	27 Building & Grounds Maintenance	100	100	100
26,161	16,931	26,750	28 TOTAL MATERIALS & SERV.	26,471	26,471	26,471
			29 CAPITAL OUTLAY			
-	280	500	30 Equipment/Machinery	800	800	800
-	-	-	31 Furniture	500	500	500
0	280	500	32 TOTAL CAPITAL OUTLAY	1,300	1,300	1,300
500	500	500	33 TRANSFER - PROJ./EQUIP. RES.	500	500	500
191,658	210,259	250,670	34 TOTAL EXPENDITURES	198,950	198,950	198,950
\$ 191,658	\$ 210,259	\$ 250,670	35 TOTAL	\$ 198,950	\$ 198,950	\$ 198,950

BUDGET NOTES:

Capital Outlay - XP Computer upgrade/replacement

General Fund
Parks Maintenance Department
Responsible Manager: Michael J. Adams, PW Director

DESCRIPTION:

The City of Sweet Home has an established City-wide Park system that provides a variety of recreational opportunities to all citizens and visitors in Sweet Home. Our parks provide quiet space, play areas, walking areas, open space, and refuge for wildlife and preservation of sensitive habitat.

2013-2014 ACCOMPLISHMENTS:

Summer *Fun in the Parks* provided offered kids opportunities for fun and games in several City parks. This was the 6th year of this program which has turned out to be a really positive program for our community.

Harvest Festival in October provided another full day of events for families and people of all ages. Completion of the Parks Master Plan update as well as equipment replacements occurred this last fiscal year.

2014 –2015 GOALS, PROJECTS and PRODUCTS:

During the upcoming fiscal year, staff will continue to provide primary focus maintenance of existing equipment and buildings. Upon the recommendation of the Parks Board, funds have been allocated for continued summer recreation program and various CIP projects identified within the recently approved Parks Master Plan.

The summer *Fun in the Parks* is being planned for the summer with improved collaboration with other community groups such as the Boy's and Girl's Club and Watershed Council to name a few.

Various trees and shrubs have been identified for removal from Sankey Park based upon an assessment done in 2011.

CAPITAL OUTLAY:

Equipment/Machinery:	\$5,000
Park Equipment Replacement	
Projects/Improvements:	\$9,000
BMX Project Support	
Irrigation Improvements/repairs	

GENERAL FUND
PARKS MAINTENANCE DEPARTMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1.00	1.50	1.70	1 FTE POSITIONS	1.23	1.23	1.23
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Department Director 3%	\$ 2,474	\$ 2,474	\$ 2,474
34,627	35,228	51,186	3 Park Maintenance (1.00)	38,026	38,026	38,026
30,512	5,544	4,576	4 Park Labor (.20)	3,000	3,000	3,000
540	625	1,000	5 Inmate Program	-	-	-
-	-	-	6 Overtime	-	-	-
13,041	17,145	31,104	7 Group Insurance	19,765	19,765	19,765
4,819	3,065	4,266	8 FICA	3,328	3,328	3,328
3,961	4,227	6,142	9 Retirement	4,866	4,866	4,866
63	41	56	10 Employment	44	44	44
3,255	1,952	3,931	11 SAIF	2,602	2,602	2,602
90,817	67,828	102,261	12 TOTAL PERSONNEL SERVICES	74,105	74,105	74,105
			13 MATERIALS AND SERVICES			
-	-	50	14 Memberships (\$200/ FTE)	300	300	300
-	-	-	15 Technical Services	-	-	-
10,720	5,371	10,000	16 Professional Services	33,500	33,500	33,500
505	252	750	17 Repair & Maintenance Services	750	750	750
-	450	500	18 Rental	500	500	500
163	391	250	19 Advertising	250	250	250
334	254	275	20 Training & Travel	1,050	1,050	1,050
63	100	100	21 Office Supplies	100	100	100
3,261	2,161	3,000	22 Operating Supplies	3,000	3,000	3,000
263	247	250	23 Uniforms/Clothing	600	600	600
3,270	2,428	3,000	24 Equipment Operating Supplies	3,000	3,000	3,000
34	413	750	25 Tools/Small Equipment	750	750	750
5,515	5,242	6,000	26 Utilities	6,000	6,000	6,000
3,308	9,845	10,000	27 Building & Grounds Maintenance	5,000	5,000	5,000
11,724	11,313	7,500	28 Recreation Programs	10,000	10,000	10,000
39,160	38,467	42,425	29 TOTAL MATERIALS & SERV.	64,800	64,800	64,800
			30 CAPITAL OUTLAY			
2,261	2,141	-	31 Buildings	-	-	-
628	2,145	2,500	32 Project/Improvements	9,000	9,000	9,000
650	560	1,500	33 Equipment/Machinery	5,000	5,000	5,000
3,539	4,846	4,000	34 TOTAL CAPITAL OUTLAY	14,000	14,000	14,000
500	500	500	35 TRANSFER-PROJECT/EQUIP.RES.	1,000	1,000	1,000
134,016	111,641	149,186	36 TOTAL EXPENDITURES	153,905	153,905	153,905
\$ 134,016	\$ 111,641	\$ 149,186	37 TOTAL	\$ 153,905	\$ 153,905	\$ 153,905

BUDGET NOTES:

Professional Services - Hobart Tree removal/Temp Services/Inmate Labor

Capital Outlay - BMX Project/Irrigation system Improvements/Park Equipment Replacement

General Fund
Building Inspection Program
Responsible Manager: Michael J. Adams, PW Director

DESCRIPTION:

The Building Inspection Program provides the City's property owners and developers with construction code information, fire-life-safety information, as well as building, plumbing, mechanical, and fill/grade permits, plan reviews, and inspections services.

2013 – 2014 ACCOMPLISHMENTS:

Property owners and contractors continue to work on properties, remodeling and improving the structures within the City during this slow economic period. Staff serves the needs of those who are working on projects as well as those who are planning projects.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The start of 2014 has been a good start for the Building Inspection Program. With two major commercial building underway, there will be a high level of inspection services provide. There are additional projects in the planning stages. Housing starts have been up and from what we are hearing from the contractors and owners of lots in Sweet Home, the residential housing starts will continue into the 2014-15 fiscal year.

CAPITAL OUTLAY:

Equipment/Machinery:	\$800
XP Computer Replacement	

GENERAL FUND
BUILDING INSPECTION PROGRAM

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
3.65	3.65	2.00	1 FTE POSITIONS	2.02	2.02	2.02
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Department Director 2%	\$ 1,650	\$ 1,650	\$ 1,650
51,821	47,251	57,852	3 Building Inspector 100%	61,329	61,329	61,329
37,553	38,826	38,966	4 Permit Technician 100%	40,538	40,538	40,538
4,671	-	-	5 Clerical Assistant 100%	-	-	-
-	-	-	6 Overtime	-	-	-
34,445	34,153	36,681	7 Group Insurance	26,568	26,568	26,568
8,304	6,468	7,407	8 FICA	7,919	7,919	7,919
14,799	10,329	11,618	9 Retirement	12,344	12,344	12,344
109	106	97	10 Employment	104	104	104
1,219	1,143	1,919	11 SAIF	1,727	1,727	1,727
152,922	138,276	154,540	12 TOTAL PERSONNEL SERVICES	152,179	152,179	152,179
			13 MATERIALS AND SERVICES			
483	421	500	14 Memberships (\$200/FTE)	500	500	500
5,080	3,640	6,000	15 Technical Services	6,000	6,000	6,000
4,934	5,250	7,500	16 Professional Services	7,500	7,500	7,500
-	-	-	17 Rental	-	-	-
231	587	500	18 Repair & Maintenance Services	500	500	500
-	-	-	19 Advertising	100	100	100
990	1,900	1,500	20 Training/Travel	1,414	1,414	1,414
1,760	1,622	2,500	21 Office Supplies	2,500	2,500	2,500
224	43	850	22 Operating Supplies	850	850	850
50	81	200	23 Uniforms/Clothing	600	600	600
1,270	742	1,500	24 Equipment Operating Supplies	1,500	1,500	1,500
-	35	100	25 Tools/Small Equipment	100	100	100
1,861	1,929	2,100	26 Utilities	2,100	2,100	2,100
56	22	100	27 Building & Grounds Maintenance	100	100	100
16,939	16,271	23,350	28 TOTAL MATERIALS & SERV.	23,764	23,764	23,764
			29 CAPITAL OUTLAY			
-	-	300	30 Equipment/Machinery	800	800	800
-	339	-	31 Furniture	-	-	-
0	339	300	32 TOTAL CAPITAL OUTLAY	800	800	800
500	500	500	33 TRANSFER - PROJ./EQUIP. RES.	500	500	500
170,361	155,386	178,690	34 TOTAL EXPENDITURES	177,243	177,243	177,243
\$ 170,361	\$ 155,386	\$ 178,690	35 TOTAL	\$ 177,243	\$ 177,243	\$ 177,243

BUDGET NOTES:

Capital Outlay - XP Computer Upgrade/replacement

General Fund Community Service Programs

DESCRIPTION:

The City budgets to support local Community Service programs.

2013 – 2014 ACCOMPLISHMENTS:

- \$ 1,100 to the Meals on Wheels Program in Sweet Home, and
- \$10,000 for the Senior Center Dial-A-Bus program grant match

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The Senior Meals Program has asked the City of Sweet Home to continue contributing \$1,100 to help fund the Meals on Wheels Program in Sweet Home for the 2014-2015 year. This money will help the Sweet Home meal site purchase nutritionally balanced meals for the increasingly frail senior of Sweet Home, who otherwise have little or poor nutritional support. All meals are delivered by volunteers. The money contributed by the City of Sweet Home is used to purchase meals only; it does not pay for overhead or administrative costs.

The Senior Center has requested in addition to the \$10,000 grant match to fund its Dial-a-Bus operations, an additional \$7,200 to add a deviated fixed route bus service to the Sweet Home Dial-A-System starting July 1, 2014.

GENERAL FUND
COMMUNITY SERVICE PROGRAMS

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
0.0	0.0	0.0	1 FTE POSITIONS	0.0	0.0	0.0
			1 MATERIALS AND SERVICES			
\$ 1,100	\$ 1,100	\$ 1,100	2 Meals on Wheels	\$ 1,100	\$ 1,100	\$ 1,100
10,000	10,000	10,000	3 Public Transit Grant Match	17,200	17,200	17,200
5,000	-	-	4 SHEM	-	-	-
10,000	-	-	5 Sweet Home Pool Contribution	-	-	-
2,000	-	-	6 Community Grants	-	-	-
5,000	-	-	7 Hope Center	-	-	-
3,000	-	-	8 Backpack Program	-	-	-
36,100	11,100	11,100	9 TOTAL MATERIALS & SERV.	18,300	18,300	18,300
36,100	11,100	11,100	10 TOTAL EXPENDITURES	18,300	18,300	18,300
\$ 36,100	\$ 11,100	\$ 11,100	11 TOTAL	\$ 18,300	\$ 18,300	\$ 18,300

General Fund Non-Departmental

DESCRIPTION:

This fund is used for City-wide expenditures, which would be difficult to charge to individual departments. Such as the City Hall janitor, auditing services, labor relations and the City Attorney's retainer. Funding for Economic Development projects, the Chamber of Commerce, street lights and the City's liability insurance are also covered in this fund.

2013 – 2014 ACCOMPLISHMENTS:

Participated in city-wide economic development activities

Updated Ordinances.

Received a clean financial audit opinion for 2013 audit.

Received wellness grant from City County Insurance Services to help promote wellness activities amongst city employees

Supported tourism organizations such as the Sweet Home Chamber of Commerce.

Assisted community activities like the Oregon Jamboree, Sportsman Holiday and Christmas Parade.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The City plans to continue to assist with economic development activities in Sweet Home.

Liability & Property Insurance premiums are expected to increase by 26% this budget year.

The City will continue to seek out grants for employee wellness activities, the Hobart area and community projects.

**General Fund
Non-Departmental**

CAPITAL OUTLAY:

Building:

 Painting/upgrades on City Hall/Annex \$ 50,000

**GENERAL FUND
NON-DEPARTMENTAL**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
0.75	0.75	0.75	1 FTE POSITIONS	0.75	0.75	0.75
			1 PERSONNEL SERVICES			
\$ 13,309	\$ 13,661	\$ 15,119	2 Janitor	\$ 15,717	\$ 15,717	\$ 15,717
55,100	56,840	59,398	3 City Attorney	59,398	59,398	59,398
3,396	3,922	4,441	4 Group Insurance	4,677	4,677	4,677
5,214	5,372	5,701	5 FICA	5,746	5,746	5,746
1,597	1,639	1,814	6 Retirement	1,886	1,886	1,886
68	71	74	7 Employment	75	75	75
646	764	1,212	8 SAIF	1,159	1,159	1,159
79,331	82,269	87,759	9 TOTAL PERSONNEL SERVICES	88,658	88,658	88,658
			10 MATERIALS AND SERVICES			
46,013	32,412	50,000	11 Economic Development	42,500	42,500	42,500
6,250	12,745	25,000	12 Computer Services	35,000	35,000	35,000
5,013	5,417	8,000	13 Cleaning Services/Supplies	8,000	8,000	8,000
36,616	26,970	30,000	14 Professional Services/Legal Fees	30,000	30,000	30,000
21,648	32,134	30,000	15 Labor Relations	10,000	10,000	10,000
1,612	1,235	1,500	16 Planning Commission	1,500	1,500	1,500
1,881	2,083	2,500	17 Tree Commission	2,500	2,500	2,500
278	1,859	1,000	18 Youth Advisory Council	1,000	1,000	1,000
80,214	102,240	122,294	19 Insurance	151,759	151,759	151,759
784	784	800	20 Surety Bonds	800	800	800
20,000	26,000	25,000	21 Auditing	28,000	28,000	28,000
22,043	21,425	23,000	22 Checking Account Expense	25,000	25,000	25,000
8,455	8,734	8,632	23 Dues COG	8,981	8,981	8,981
189,596	182,372	200,000	24 Street Lights	200,000	200,000	200,000
5,552	4,208	7,000	25 Bldg. Maintenance/incl.Flex Bldg.	7,000	7,000	7,000
395	2,686	2,000	26 Codification Update of Ordinances	2,000	2,000	2,000
7,513	7,500	10,000	27 Tourism Related Services	10,000	10,000	10,000
560	70	800	28 ORS Revised	100	100	100
999	1,374	1,000	29 Nuisance/Weed Abatement	1,000	1,000	1,000
-	126	500	30 Holiday Decorations	500	500	500
-	-	10,000	31 Intern/RARE student	-	-	-
2,307	2,958	2,900	32 Lien Search Service	3,000	3,000	3,000
3,471	3,645	4,000	33 Website Service	4,020	4,020	4,020
-	1,963	5,000	34 Grant Match	10,000	10,000	10,000
4,085	4,302	5,000	35 Safety Incentives	5,000	5,000	5,000
			36 GRANTS			
1,713	1,519	1,950	37 Wellness Program/CIS Grant	1,663	1,663	1,663
2,170	555	5,000	38 Misc. Grants	5,000	5,000	5,000
-	-	50,000	39 Hobart Implementation Grant	50,000	50,000	50,000
-	2,094	29,000	40 Hobart Technical Grant	-	-	-
469,167	489,409	661,876	41 TOTAL MATERIALS & SERV.	644,323	644,323	644,323

**GENERAL FUND
NON-DEPARTMENTAL**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			42 CAPITAL OUTLAY			
3,030	2,665	50,000	43 Buildings	50,000	50,000	50,000
-	-	-	44 Project/Improvements	-	-	-
1,638	9,572	-	45 Equipment/Machinery	-	-	-
-	-	-	46 Vehicle	-	-	-
-	-	-	47 Furniture	-	-	-
4,668	12,237	50,000	48 TOTAL CAPITAL OUTLAY	50,000	50,000	50,000
-	-	100,000	49 OPERATING CONTINGENCY	100,000	100,000	100,000
553,166	583,916	899,635	50 TOTAL EXPENDITURES	882,981	882,981	882,981
\$ 553,166	\$ 583,916	\$ 899,635	51 TOTAL	\$ 882,981	\$ 882,981	\$ 882,981

BUDGET NOTES:

General Fund Transfers

DESCRIPTION:

Because the city realizes that there are times when special needs arise and other funds may have trouble balancing their budgets, the General Fund maintains a Transfer Fund to help out when these situations occur.

2013 – 2014 ACCOMPLISHMENTS:

\$3,521 in delinquent property taxes received by the City during 2013-2014 was transferred to the General Fund then allocated onto the Police Operating Fund, per Oregon Budget Law.

\$28,000 was transferred to the Weddle Bridge Project Fund at the request of the Parks Board for painting/upgrades to the Weddle Bridge in Sankey Park.

While \$224,838 was proposed to be transferred the Building Reserve for future capital projects, City Council asked staff to hold off on this transfer until after the audited fund balances came in and property taxes were levied. Based upon this information, it was decided not to make the transfer, but to hold the money in the General Fund until the 2014-2015 police and library budgets were developed to see if it would be needed to balance either budget.

\$22,000 was transferred from the General Fund to the Police Operating Fund to fund the Code Enforcement duties that had been transferred from Community Development to the Police Department in August 2013.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$1,017 in delinquent property taxes expected to be received by the City during 2014-2015 will be transferred to the General Fund then allocated onto the Police Operating Fund, per Oregon Budget Law.

\$545,501 is proposed to be transferred from the General Fund carryover to the Police Department Operations to help balance their 2014-2015 budget. These two amounts total the \$546,518 expected to be transferred to the Police Department Operating Fund.

**GENERAL FUND
TRANSFERS**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			1 TRANSFER TO OTHER FUNDS			
\$ -	\$ -	\$ 224,838	2 Building Reserve Fund	\$ -	\$ -	\$ -
60,000	-	-	3 Library Operating Levy Fund	-	-	-
646,630	7,252	3,521	4 Police Operating Levy Fund	546,518	546,518	546,518
-	-	28,000	5 Weddle Bridge Project Fund	-	-	-
<u>706,630</u>	<u>7,252</u>	<u>256,359</u>	6 TOTAL EXPENDITURES	<u>546,518</u>	<u>546,518</u>	<u>546,518</u>
			7 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
300,000	300,000	300,000	b) Restricted			
			c) Committed	300,000	300,000	300,000
			d) Assigned			
			e) Unassigned			
992,218	1,234,066	512,418	f) Unappropriated			
			Four months carryover	618,508	618,508	618,508
<u>1,292,218</u>	<u>1,534,066</u>	<u>812,418</u>	8 TOTAL ENDING FUND BAL	<u>918,508</u>	<u>918,508</u>	<u>918,508</u>
<u>\$ 1,998,848</u>	<u>\$ 1,541,318</u>	<u>\$ 1,068,777</u>	9 TOTAL	<u>\$ 1,465,026</u>	<u>\$ 1,465,026</u>	<u>\$ 1,465,026</u>

SPECIAL REVENUE FUNDS

POLICE LEVY

LIBRARY LEVY

PROJECT/EQUIPMENT RESERVE

NARCOTIC ENFORCEMENT RESERVE

911 TAX

STATE GAS TAX

STREET MAINTENANCE IMPROVEMENTS

PATH PROGRAM

PUBLIC TRANSIT GRANT

BUILDING RESERVE FUND

HOUSING REHABILITATION FUND

COMMUNITY CENTER OPERATING FUND

PARKS & RECREATION PROGRAM

WEDDLE BRIDGE FUND

SPECIAL ASSESSMENTS

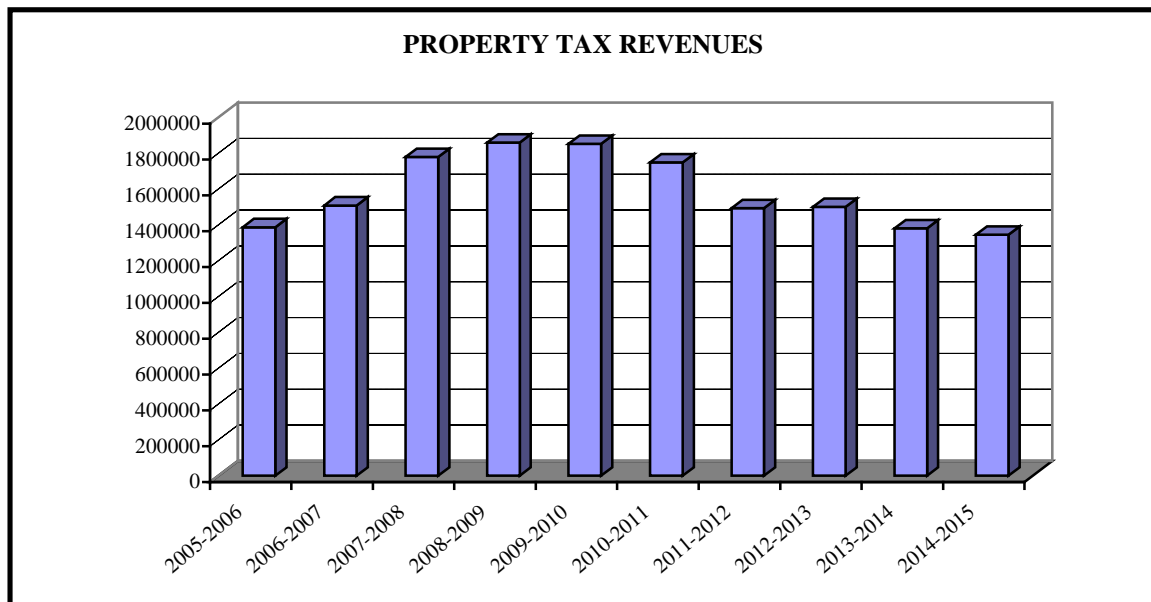
Special Fund Resources – Police Levy

In May 2010 Sweet Home voters last renewed the Police Services Operating Levy for another five years. The levy imposes a tax rate levy of \$6.40 per \$1,000 assessed value.

Staff is anticipating a slight decrease in property values for the 2014-2015 budget year. Based on this assumption the City expects not to receive \$862,054 in property tax revenue for Police services in addition to the \$245,237 the city expects not to receive due to delinquencies.

A \$546,518 transfer from the General Fund as been proposed to offset the expected decline in property taxes and carryover. \$1,017 is included in this transfer from the G.O. Debt Fund that was transferred to the General Fund.

Other revenues received in this fund, such as interest earned, miscellaneous revenues received from copies, alarm services, OLCC licenses and towing violations are based upon historical data.



**SPECIAL FUND
POLICE LEVY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
849,042	1,232,385	921,588	2 Working Capital (Accrual Basis)	563,590	563,590	563,590
70,970	75,435	46,867	3 Previously Levied Taxes Est. to be Recd.	72,747	72,747	72,747
19,446	19,951	6,018	4 Earning from Temp. Investments	4,315	4,315	4,315
646,630	7,252	3,521	5 Transferred from Other Funds	546,518	546,518	546,518
62	52	20	6 Bike Licenses	20	20	20
96,414	71,832	20,000	7 Miscellaneous Revenues	20,000	20,000	20,000
2,248	1,098	1,000	8 Police Projects	1,000	1,000	1,000
1,125	595	150	9 OLCC Licenses	200	200	200
3,940	3,963	-	10 Misc. Grants/JAG	2,800	2,800	2,800
4,478	7,378	1,000	11 Sale of Vehicles/Auction	1,000	1,000	1,000
1,165	4,116	-	12 Donations	3,000	3,000	3,000
1,695,518	1,424,057	1,000,164	13 Total Resources, Exc. Taxes to be Levied	1,215,190	1,215,190	1,215,190
1,493,000	1,499,574	1,379,795	14 Taxes Necessary to Balance	1,345,075	1,345,075	1,345,075
			15 Taxes Collected in Year Levied			
3,188,518	2,923,631	2,379,959	16 TOTAL RESOURCES	2,560,265	2,560,265	2,560,265
REQUIREMENTS						
1,566,043	1,577,541	1,812,018	1 Police	2,228,638	2,228,638	2,228,638
390,090	357,110	384,348	2 Dispatch Center	0	0	0
-	-	50,000	3 Transfer to Debt Service			
			4 Contingency	50,000	50,000	50,000
			5 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
1,232,385	988,979	133,593	Local Option Levy	281,627	281,627	281,627
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
\$ 3,188,518	\$ 2,923,631	\$ 2,379,959	6 TOTAL REQUIREMENTS	\$ 2,560,265	\$ 2,560,265	\$ 2,560,265

**Special Fund
Police Department
Responsible Manager: Jeff Lynn, Chief of Police**

DESCRIPTION:

The Sweet Home Police Department is responsible for protecting lives and property via enforcement of State, Federal and local laws and ordinances.

Our Mission Statement is “To work in Partnership with our Community, to Protect the public and Prevent crime while providing the highest quality police services to all. “

Our Motto is simple “Honor~Integrity~Service”

The Sweet Home Police Department’s previous budget format has changed. As of this budget, the Communications Services Division Personnel Services budget will be combined with and included in the overall Police Department budget.

2013 – 2014 ACCOMPLISHMENTS:

2013 saw the retirement of long-time Police Chief Robert Burford. Due to his retirement there was a re-tooling or re-staffing of the Department. Jason Ogden, an employee with SHPD was promoted to the vacant sergeant position. We are currently operating at full staff, with one officer in training.

The Sweet Home Dispatch Center has continued to be open 24 hours a day, 7 days a week. They are the initial contact point for the vast majority of calls for service. During 2013, 15,028 computer-aided dispatch calls were processed.

In August of 2013, the Sweet Home Police Department assumed the Code Enforcement responsibilities for the City, which is a .5 FTE position. Code Enforcement was combined with our existing Community Services position and relies heavily on educating citizens of city codes and violations.

In April of 2014, the Sweet Home Police Department is adopting various new Criminal Justice Information Systems Security Policies. Among these were the requirements to replace all computers still operating under the Windows XP, which consisted of 6 workstations and 6 mobile data terminals in the police vehicles.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The Sweet Home Police Department will continue to operate in a fiscal crisis mode. All operational line items have been cut back to the absolute minimum.

We will begin a reserve program to help augment our patrol operations. The reserve program will consist of volunteers who are committed to the betterment of our community. The reserve program is designed to start with three interested, quality individuals during the first year and then to expand from there to a maximum of 10. The expenses associated with the reserve program have been included in the line items.

**Special Fund
Police Department
Responsible Manager: Jeff Lynn, Chief of Police**

CAPITAL OUTLAY:

Equipment/Machinery:

Annual computer equipment	\$ 6,700
Reserve Officer Radios (3)	\$ 2,400
Reserve Officer Flashlights (3)	\$ 420
Reserve Duty Weapon	\$ 1,500
Body-Worn Video Replacement	<u>\$ 600</u>
	\$11,620

Furniture \$ 1,000

**SPECIAL FUND
POLICE DEPARTMENT**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
18.10	18.10	16.10	1 FTE POSITIONS	21.75	21.75	21.75
			1 PERSONNEL SERVICES			
\$ 80,973	\$ 88,883	\$ 79,572	2 Police Chief 1	\$ 79,218	\$ 79,218	\$ 79,218
132,999	134,861	127,320	3 Sergeants 2	130,437	130,437	130,437
37,786	39,136	39,036	4 CSO/Code Enforcement 1	45,228	45,228	45,228
636,092	575,605	554,862	5 Police Officers 11	581,262	581,262	581,262
-	-	-	6 Evidence Custodian/Records 1	43,200	43,200	43,200
23,236	23,806	22,020	7 Communications Commander 1	58,008	58,008	58,008
-	-	-	8 Dispatchers 4	170,580	170,580	170,580
-	-	-	9 Dispatcher p/t .50	18,834	18,834	18,834
2,444	-	11,398	10 Part-Time Typist	-	-	-
7,819	7,954	11,398	11 Part-Time Janitor .25	12,210	12,210	12,210
1,556	-	2,040	12 Temporary Help	-	-	-
-	-	8,517	13 Standby Time	2,671	2,671	2,671
38,958	28,334	80,272	14 Overtime	59,847	59,847	59,847
-	-	20,545	15 Certificate Pay	28,169	28,169	28,169
246,177	247,203	293,622	16 Group Insurance	372,533	372,533	372,533
72,546	67,887	77,380	17 FICA	99,766	99,766	99,766
91,199	87,898	97,155	18 Retirement	132,794	132,794	132,794
962	899	1,012	19 Employment	1,304	1,304	1,304
32,382	34,263	54,426	20 SAIF	54,920	54,920	54,920
-	-	29,213	21 Holiday	40,799	40,799	40,799
-	-	16,386	22 Vacation Cash Back	22,422	22,422	22,422
-	-	8,922	23 Longevity Pay	11,252	11,252	11,252
1,405,128	1,336,730	1,535,096	24 TOTAL PERSONNEL SERVICES	1,965,454	1,965,454	1,965,454
			25 MATERIALS AND SERVICES			
1,720	1,092	1,015	26 Memberships	1,015	1,015	1,015
8,145	16,160	31,475	27 Technical Services	31,475	31,475	31,475
4,685	11,357	5,540	28 Professional Services	8,622	8,622	8,622
23,478	21,959	29,800	29 Repair & Maintenance Services	25,230	25,230	25,230
10,630	-	-	30 Rentals	15,465	15,465	15,465
686	1,042	1,000	31 Advertising/Promotion	2,000	2,000	2,000
4,812	9,310	10,900	32 Training/Travel	17,820	17,820	17,820
3,428	6,658	10,600	33 Office Supplies	7,600	7,600	7,600
6,791	6,849	10,280	34 Operating Supplies	10,280	10,280	10,280
4,448	9,860	10,550	35 Uniforms/Clothing	14,250	14,250	14,250
44,409	42,482	76,965	36 Equipment Operating Supplies	56,697	56,697	56,697
2,157	-	500	37 Tools/Small Equipment	500	500	500
185	297	2,700	38 Jail Supplies & Equipment	2,700	2,700	2,700
27,882	38,596	39,400	39 Utilities	44,710	44,710	44,710
7,225	885	6,000	40 Building & Grounds Maintenance	8,000	8,000	8,000
1,646	1,164	2,000	41 Investigations	2,000	2,000	2,000
2,633	1,823	-	42 Grants Projects	2,200	2,200	2,200
154,960	169,533	238,725	43 TOTAL MATERIALS & SERV.	250,564	250,564	250,564

BUDGET NOTES:

**SPECIAL FUND
POLICE DEPARTMENT**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			44 CAPITAL OUTLAY			
-	-	-	45 Buildings	-	-	
5,736	4,581	14,800	46 Equipment/Machinery	11,620	11,620	11,620
-	66,697	22,397	47 Patrol Vehicle	-	-	-
218	-	1,000	48 Furniture	1,000	1,000	1,000
5,954	71,278	38,197	49 TOTAL CAPITAL OUTLAY	12,620	12,620	12,620
1,566,043	1,577,541	1,812,018	50 TOTAL EXPENDITURES	2,228,638	2,228,638	2,228,638
\$ 1,566,043	\$ 1,577,541	\$ 1,812,018	51 TOTAL	\$ 2,228,638	\$ 2,228,638	\$ 2,228,638

BUDGET NOTES:

Special Fund
Communications Services Division
Responsible Manager: Jeff Lynn, Chief of Police

DESCRIPTION:

The Sweet Home Police Department is responsible for protecting lives and property via enforcement of State, Federal and local laws and ordinances.

Our efforts are designed to enhance community livability by working in partnership with the community to: promote public safety and crime prevention through education and enforcement; maintain the public order while preserving the legal rights of all individuals; provide professional, effective, efficient and courteous service; and reduce the impact of crime.

2013 – 2014 ACCOMPLISHMENTS:

- Processed 15,028 computer-aided dispatch calls
- Continued to be open 24 hours a day, 7 days a week to the public

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Personnel Services, Materials & Services and Capital Outlay expenses have all been included in the Police Department Operating Budget.

SPECIAL FUND
COMMUNICATIONS SERVICES DIVISION

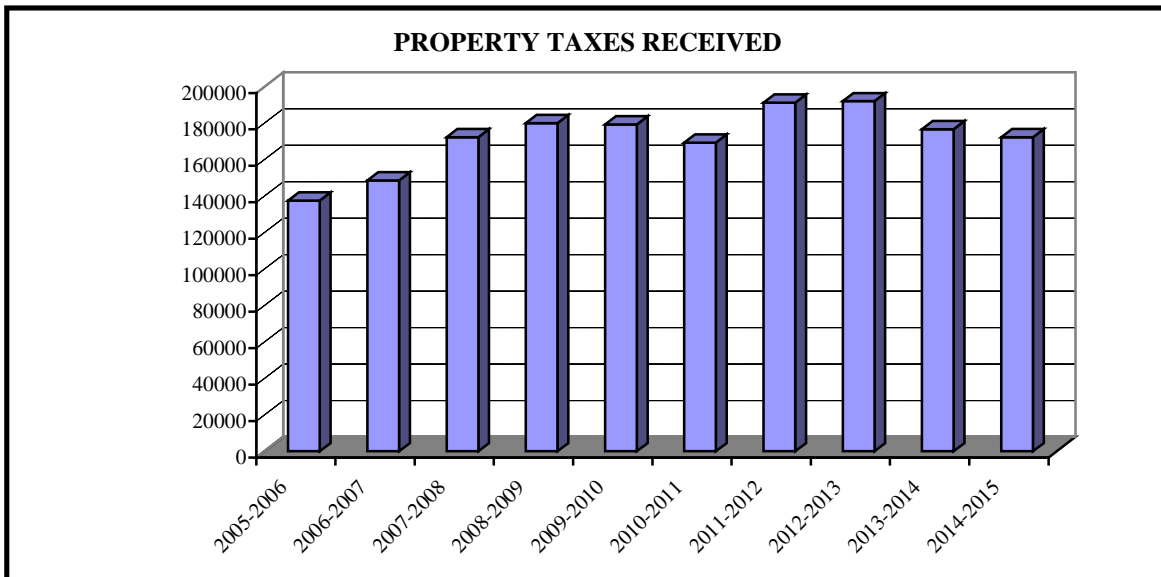
ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
6.1	6.1	5.1	1 FTE POSITIONS	0.0	0.0	0.0
			1 PERSONNEL SERVICES			
\$ 34,666	\$ 35,709	\$ 33,031	2 Communication Com.60%	\$	\$	\$
199,509	176,067	164,016	3 Dispatchers 4			
18,995	26,203	17,534	4 Dispatcher p/t .50			
2,076	1,929	11,115	5 Overtime			
-	-	6,242	6 Certificate Pay			
67,952	71,150	88,731	7 Group Insurance			
19,242	18,065	18,878	8 FICA			
29,600	26,919	28,646	9 Retirement			
256	240	247	10 Employment			
928	829	1,076	11 SAIF			
-	-	9,076	12 Holiday			
-	-	4,275	13 Vacation Cash Back			
-	-	-	14 Retirement Cashout			
-	-	1,481	15 Longevity Pay			
373,224	357,110	384,348	16 TOTAL PERSONNEL SERVICES	0	0	0
			17 MATERIALS AND SERVICES			
-			18 Memberships			
3,996			19 Technical Services			
776			20 Professional Services			
1,239			21 Repair & Maintenance Services			
-			22 Rentals			
-			23 Advertising/Promotion			
1,217			24 Training/Travel			
161			25 Office Supplies			
50			26 Operating Supplies			
-			27 Uniforms/Clothing			
103			28 Equipment Operating Supplies			
8,944			29 Utilities			
+			30 Building & Grounds Maintenance			
16,486	0	0	31 TOTAL MATERIALS & SERV.	0	0	0
			32 CAPITAL OUTLAY			
-			33 Projects/Improvements			
380			34 Equipment/Machinery			
-			35 Furniture			
380	0	0	36 TOTAL CAPITAL OUTLAY	0	0	0
390,090	357,110	384,348	37 TOTAL EXPENDITURES	0	0	0
\$ 390,090	\$ 357,110	\$ 384,348	38 TOTAL	\$ 0	\$ 0	\$ 0

BUDGET NOTES:

Special Fund Resources – Library

In May 2010, Sweet Home voters renewed the Library Operating Levy for another five years with an increased tax rate from .62 to .82 per \$1000.

Staff is anticipating a slight decrease in property values in Sweet Home for the 2014-2015 budget year. Based on this assumption and the loss of property tax revenue due to M-5 compression, the Library expects to receive approximately \$172,338 in property tax revenue to fund its services during 2014-2015.



**SPECIAL FUND
LIBRARY LEVY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
46,032	141,470	149,167	2 Working Capital (Accrual Basis)	144,854	144,854	144,854
6,875	8,276	6,004	3 Previously Levied Taxes Est. to be Recd.	9,320	9,320	9,320
1,917	2,591	755	4 Earning from Temp. Investments	740	740	740
60,000	-	-	5 Transferred from Other Funds	-	-	-
2,794	7,778	2,000	6 Miscellaneous Revenues	2,000	2,000	2,000
7,659	-	18,000	7 Grants	18,000	18,000	18,000
257	873	-	8 Donations	-	-	-
12,136	9,560	5,800	9 Library Fees	5,000	5,000	5,000
137,669	170,548	181,726	10 Total Resources, Exc. Taxes to be Levied	179,914	179,914	179,914
		176,786	11 Taxes Necessary to Balance	172,338	172,338	172,338
191,290	192,133		12 Taxes Collected in Year Levied			
328,959	362,681	358,512	13 TOTAL RESOURCES	352,252	352,252	352,252
REQUIREMENTS						
133,371	143,562	149,239	14 PERSONNEL SERVICES	170,367	170,367	170,367
54,118	61,734	91,800	15 MATERIALS AND SERVICES	92,300	92,300	92,300
0	0	1,000	16 CAPITAL OUTLAY	1,000	1,000	1,000
-	-	2,000	17 CONTINGENCY	2,000	2,000	2,000
18 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
141,470	157,385	114,473	Local Option Levy	86,585	86,585	86,585
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
\$ 328,959	\$ 362,681	\$ 358,512	19 TOTAL REQUIREMENTS	\$ 352,252	\$ 352,252	\$ 352,252

**Special Fund
Library
Responsible Manager: Rose Peda, Director**

DESCRIPTION:

The mission of the Sweet Home Public Library is to obtain, organize, and make available to all people of the community educational, informational, and recreational materials.

2013-2014 ACCOMPLISHMENTS:

- ❖ We transitioned to a shared catalog with Linn-Benton Community College, Albany, Lebanon, Scio and Harrisburg Public Libraries with a grant from the Library Services and Technology Act (LSTA).
- ❖ The stained glass windows were installed using donations, memorial funds and a grant.
- ❖ Retrofitted lamps and ballasts in the Library and received a rebate from Energy Trust.
- ❖ Other building maintenance included replacing three single-paned windows on the Kalamia side of the library, stripping and re-waxing the vinyl flooring, shampooing the carpeting in the library.
- ❖ Completed another successful Summer Reading Program by issuing 308 free temporary library cards and having 783 children and teens attend free programs.
- ❖ Continuing to work collaboratively with the Friends of the Sweet Home Library to purchase books on CD, large print books and children's books and to bring special programs to the Library.

2014-2015 GOALS, PROJECTS, AND PRODUCTS:

- ❖ Continue to improve the visibility and awareness of library services, programs, and collections.
- ❖ Continuing to expand relationships and building community support for the Library's mission.
- ❖ Continue to provide resources, programs, and services that inform, entertain and enrich the community.
- ❖ Seek grants to upgrade public access computers, provide early literacy resources and training for staff and parents.

**SPECIAL FUND
LIBRARY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2.25	2.00	2.00	1 FTE POSITIONS	2.10	2.10	2.10
			1 PERSONNEL SERVICES			
\$ 37,143	\$ 51,428	\$ 56,220	2 Director of Library Ser. 100%	\$ 58,512	\$ 58,512	\$ 58,512
53,728	45,762	45,045	3 Library Assistants (2)	56,253	56,253	56,253
-	-	-	4 On-call Library Assistant	11,965	11,965	11,965
486	71	-	5 Overtime	-	-	-
22,400	24,972	25,253	6 Group Insurance	17,076	17,076	17,076
6,896	7,317	7,747	7 FICA	9,695	9,695	9,695
12,337	13,574	14,232	8 Retirement	15,937	15,937	15,937
88	97	101	9 Employment	127	127	127
293	340	641	10 SAIF	802	802	802
133,371	143,562	149,239	11 TOTAL PERSONNEL SERVICES	170,367	170,367	170,367
			12 MATERIALS AND SERVICES			
-	-	100	13 Memberships	100	100	100
8,025	10,163	9,800	14 Technical Services	10,200	10,200	10,200
-	-	100	15 Professional Services	100	100	100
5,443	5,418	5,000	16 Repair & Maintenance Services	5,000	5,000	5,000
2,170	2,839	2,200	17 Rentals	2,200	2,200	2,200
-	-	200	18 Advertising/Promotion	1,000	1,000	1,000
417	391	200	19 Training/Travel	500	500	500
5,133	4,681	5,000	20 Office Supplies	5,000	5,000	5,000
14,705	14,483	30,000	21 Operating Supplies	25,000	25,000	25,000
-	119	200	22 Uniforms/Clothing	200	200	200
-	-	-	23 Equipment Operating Supplies	-	-	-
13,105	12,451	15,000	24 Utilities	15,000	15,000	15,000
2,022	5,121	5,000	25 Building & Grounds Maintenance	8,000	8,000	8,000
1,107	985	1,000	26 Children's Reading Program	2,000	2,000	2,000
1,993	5,084	18,000	27 Grants	18,000	18,000	18,000
54,118	61,734	91,800	28 TOTAL MATERIALS & SERV.	92,300	92,300	92,300
			29 CAPITAL OUTLAY			
-	-	1,000	30 Equipment/Machinery	1,000	1,000	1,000
0	0	1,000	31 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
-	-	2,000	32 CONTINGENCY	2,000	2,000	2,000
187,490	205,296	244,039	33 TOTAL EXPENDITURES	265,667	265,667	265,667
141,470	157,385	114,473	34 ENDING FUND BALANCE	86,585	86,585	86,585
\$ 328,959	\$ 362,681	\$ 358,512	35 TOTAL	\$ 352,252	\$ 352,252	\$ 352,252

BUDGET NOTES:

Special Fund Project/Equipment Reserve Fund

DESCRIPTION:

This fund was established to set aside money for purchases of equipment and major projects that are known to be needed at a future date.

2013 – 2014 ACCOMPLISHMENTS:

Public Works purchased the following items:

- City Domain Consolidation Project
- Vehicle replacement / repairs
- Computer Equipment and Software purchases

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$95,500 is anticipated to be transferred in to this reserve fund according to the following: \$60,000 from the State Gas Tax Fund, \$15,000 from Water Treatment Plant, \$15,000 from Water Distribution, \$1,500 from Wastewater Treatment, and \$2,000 from Wastewater Collection, \$500 from the BIP, \$1,000 from Parks Maintenance, and \$500 from Community Development.

Purchases planned include, but are not limited to:

- Vehicle Replacement \$ 50,000
- Stormwater Needs – If any \$ 25,000
- Wtr/Swr Enterprise needs – If any \$ 50,000
- As needed for productivity / efficiency \$ 38,000
- Aerial Photo \$ 40,000
- CH Light Retrofit / Building Imp \$ 10,000
- Fuel Saddles / Vandal Camera \$ 7,500
- \$ 220,500

Approximately \$120,111 is reserved for future Public Works allocation.

**RESERVE FUND
PROJECT/EQUIPMENT**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
295,415	280,543	173,841	2 Working Capital (Accrual Basis)	250,846	250,846	250,846
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,486	1,526	1,277	4 Earning from Temp. Investments	1,165	1,165	1,165
53,978	79,036	63,500	5 Public Works	93,500	93,500	93,500
1,500	1,500	1,500	6 CDD/Parks/Bldg	2,000	2,000	2,000
31	720	-	7 Police Projects	-	-	-
-	-	-	8 Library Projects	-	-	-
352,409	363,326	240,118	9 Total Resources, Exc. Taxes to be Levied	347,511	347,511	347,511
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
352,409	363,326	240,118	12 TOTAL RESOURCES	347,511	347,511	347,511
REQUIREMENTS						
1 EQUIPMENT						
44,418	37,193	62,490	2 Public Works	220,500	220,500	220,500
27,449	56,145	20,000	3 Police Projects	-	-	-
-	3,452	-	4 Community Dev. Department	-	-	-
-	-	-	5 Library	-	-	-
71,866	96,790	82,490	6 TOTAL EQUIPMENT	220,500	220,500	220,500
7 ENDING FUND BALANCE						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
c) Committed						
5,943	4,014	5,550	Community Dev. Dept	7,607	7,607	7,607
-	-	-	Library	-	-	-
76,990	21,690	853	Police	(707)	(707)	(707)
197,610	240,832	151,225	PW Replacement Reserve	120,111	120,111	120,111
d) Assigned						
e) Unassigned						
f) Unappropriated						
280,543	266,536	157,628	8 TOTAL ENDING FUND BAL.	127,011	127,011	127,011
\$ 352,409	\$ 363,326	\$ 240,118	9 TOTAL REQUIREMENTS	\$ 347,511	\$ 347,511	\$ 347,511

BUDGET NOTES:

Special Fund
Narcotic Enforcement Reserve Fund
Responsible Manager: Jeff Lynn, Chief of Police

DESCRIPTION:

Funds in this account are the result of drug seizures and post conviction forfeiture. They are dedicated to police activities and equipment that enhance or facilitate drug enforcement efforts.

2013 – 2014 ACCOMPLISHMENTS:

Drug enforcement continues to be an important component of our overall police operations. Unfortunately, some narcotic investigations were reduced during the fiscal year as the narcotic detective was reassigned back to uniformed patrol and we are currently operating with a single detective.

2014 - 2015 GOALS, PROJECTS and PRODUCTS:

This fund can only be used for enforcement of laws relating to the unlawful delivery, distribution, manufacture and possession of controlled substances, including but not limited to, vehicles and equipment. Funds are annually budgeted in case the need arises to replace narcotic equipment or a vehicle.

SPECIAL FUND
NARCOTIC ENFORCEMENT RESERVE FUND

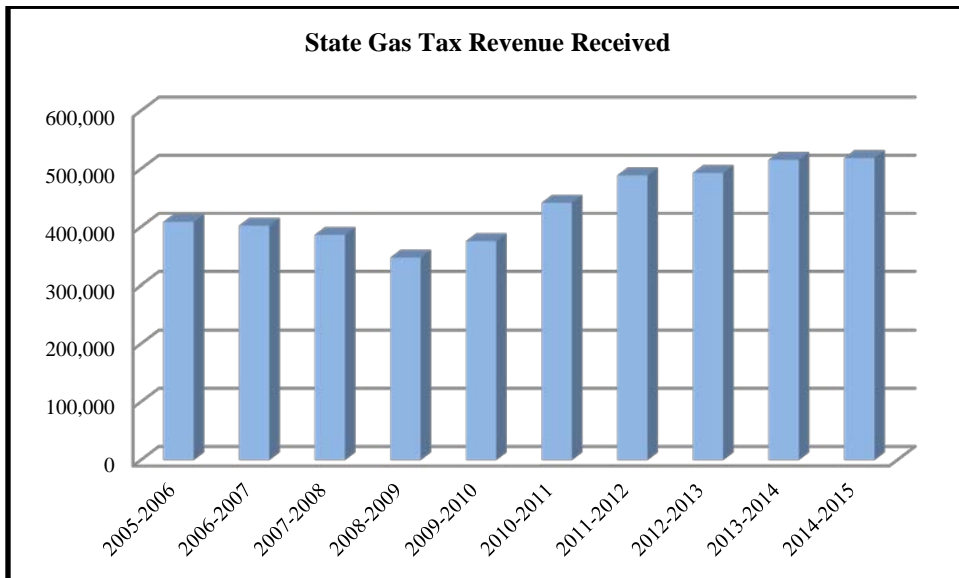
ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
68,897	76,929	49,080	2 Working Capital (Accrual Basis)	49,253	49,253	49,253
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
361	307	100	4 Earning from Temp. Investments	235	235	235
-	-	-	5 Transferred from Other Funds	-	-	-
7,671	-	-	6 Forfeits/Sold weapons	-	-	-
76,929	77,236	49,180	7 Total Resources, Exc. Taxes to be Levied	49,488	49,488	49,488
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
76,929	77,236	49,180	10 TOTAL RESOURCES	49,488	49,488	49,488
REQUIREMENTS						
1 MATERIALS AND SERVICES						
-	-	-	2 Drug Enforcement	-	-	-
-	-	-	3 Released Forfeitures	-	-	-
0	-	-	4 TOTAL MATERIALS & SERV.	-	-	-
5 CAPITAL OUTLAY						
-	-	-	6 Equipment/Machinery	-	-	-
-	28,219	49,180	7 Drug Enforcement Vehicle	49,488	49,488	49,488
0	28,219	49,180	8 TOTAL CAPITAL OUTLAY	49,488	49,488	49,488
9 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
76,929	49,017		b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
76,929	49,017	0	10 TOTAL ENDING FUND BAL	0	0	0
\$ 76,929	\$ 77,236	\$ 49,180	11 TOTAL REQUIREMENTS	\$ 49,488	\$ 49,488	\$ 49,488

BUDGET NOTES:

Special Fund Resources – State Gas Tax

The State of Oregon shares a portion of the fuel tax paid by consumers purchasing gasoline and diesel in Oregon. Estimates for this revenue are based on a formula that is set by state law and provided annually by the State Department of Revenue. With a population of 9065 the City expects to receive \$57.23 per person or \$518,790 as presented in the 2014-2015 operating budget.

As provided by some exceptions in the Oregon Constitution, the revenue from Highway Use Taxes is to be used exclusively for the construction, reconstruction, improvements, repair, maintenance, operation, and use of public highways, roads, streets and roadside rest areas in the State of Oregon. (Const. IX 3a)



**SPECIAL FUND
STATE GAS TAX
STREET MAINTENANCE**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
161,226	173,514	101,414	2 Working Capital (Accrual Basis)	129,700	129,700	129,700
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
550	499	380	4 Earning from Temp. Investments	845	845	845
-	-	-	5 Transferred from Other Funds	-	-	-
488,830	493,101	515,536	6 State Gas Tax	518,790	518,790	518,790
2,299	698	-	7 Miscellaneous Revenue	-	-	-
220	300	-	8 Safety Fair	-	-	-
653,124	668,111	617,330	9 Total Resources, Exc. Taxes to be Levied	649,335	649,335	649,335
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
653,124	668,111	617,330	12 TOTAL RESOURCES	649,335	649,335	649,335
REQUIREMENTS						
304,226	308,544	326,542	1 Personnel Services	321,821	321,821	321,821
77,510	73,869	112,925	2 Materials and Services	131,775	131,775	131,775
2,511	2,103	7,750	3 Capital Outlay	8,750	8,750	8,750
95,363	125,363	106,724	4 Transfer to Other Funds	156,724	156,724	156,724
0	0	50,000	5 Operating Contingency	18,572	18,572	18,572
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
173,514	158,232	13,389	b) Restricted	11,693	11,693	11,693
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
173,514	158,232	13,389	7 TOTAL ENDING FUND BAL	11,693	11,693	11,693
\$ 653,124	\$ 668,111	\$ 617,330	8 TOTAL REQUIREMENTS	\$ 649,335	\$ 649,335	\$ 649,335

Special Fund
State Gas Tax - Street Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Our mission is to build, maintain, operate and manage City facilities while being responsible, accountable stewards of the City's facilities. Additionally, we strive to provide timely, cost-effective, preventive maintenance of public infrastructure and equipment and assist other departments and divisions to jointly provide a safe, convenient and healthy environment for the City of Sweet Home.

2013 – 2014 ACCOMPLISHMENTS:

Due to continuous improvement of City efficiencies and cost consciousness, we are again expecting a positive Beginning Fund Balance, although not as much as usually given the current economy and expected revenue for current fiscal year as people are driving less.

Although our maintenance projects and services remain at current levels, we continue to allow for positive future planning (i.e.: un-appropriated ending fund balance) within this fund.

We expect to transfer \$60,000 to Projects/Equipment Reserve Fund for vehicle replacement and/or future project needs. The City anticipates gas tax revenue based on State projections of \$57.23 per person (down slightly from \$57.25 year prior) and anticipates maintaining a positive Ending Fund Balance of \$11,692.

Approximate construction cost necessary to improve streets to "basic level of improvement" is \$21 million (\$19,008,000.00 Construction; Design/engineering cost = \$2,851,200.00)

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

This crew will be utilized on street maintenance functions including asphalt patching, striping, sign maintenance, gravel street maintenance, street sweeping, brush removal, sanding, ice and snow removal, crack sealing, overlay preparation and other miscellaneous tasks on City streets. The two State highways (Hwy 228 and U.S. Highway 20) are maintained by Linn County and ODOT.

All basic street maintenance within the City limits on City streets are accomplished by this fund. The City currently has approximately 22 miles of "Improved Streets" that require consistent level of on going maintenance (Curbs, gutters, sidewalks, planter strips, etc). Examples include 2nd Avenue, 18th Avenue, and 12th Avenue.

City has approximately 24 miles of "Unimproved Streets" which includes the public rights-of-way with street overlays, oil mat surfaces, gravel, and/or Grass/trees; basically areas that require some level improvement to bring the streets up to a predetermined "minimum basic level of improvement" i.e. 20-30' asphalt travel surface, open drainage, no parking, etc.

Street lighting is paid for out of the General Fund's Non-departmental Fund.

Special Fund
State Gas Tax - Street Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

Capital Outlay:

Building:	
As necessary	\$ 1,000
Projects/Improvements:	
As necessary	\$ 3,500
Equipment/Machinery:	
As necessary	\$ 4,000
Furniture	
As necessary	\$ 250

**STATE GAS TAX
STREET MAINTENANCE FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
5.55	4.55	4.55	1 FTE POSITIONS	4.45	4.45	4.45
			1 PERSONNEL SERVICES			
			2 Administration:			
\$ 5,860	\$ 6,032	\$ 5,946	3 Public Works Director (1) 4%	\$ 3,299	\$ 3,299	\$ 3,299
13,548	13,944	14,274	4 Staff Engineer (1) 24%	15,575	15,575	15,575
7,788	8,172	8,547	5 Engineering Tech. I (1) 18%	8,245	8,245	8,245
10,219	10,716	10,812	6 Administrative Clerk (1) 23%	11,249	11,249	11,249
12,026	12,373	12,402	7 Mechanic (1) 28%	12,902	12,902	12,902
			8 Maintenance:			
20,367	20,469	21,026	9 Superintendent (1) 32%	20,571	20,571	20,571
34,187	20,714	42,570	10 Crew Leader - Streets (1) 100%	45,621	45,621	45,621
75,636	84,998	70,981	11 Muni. Maint. Worker (2) 100%	73,269	73,269	73,269
6,249	6,391	6,520	12 Public Works Secretary (1) 16%	6,029	6,029	6,029
4,638	4,428	5,000	13 Temporary Help	-	-	-
465	875	3,000	14 Overtime	4,500	4,500	4,500
60,541	69,041	70,318	15 Group Insurance	64,131	64,131	64,131
14,036	13,889	15,153	16 FICA	15,396	15,396	15,396
24,211	22,000	25,063	17 Retirement	25,947	25,947	25,947
187	185	198	18 Employment	201	201	201
14,270	14,316	14,732	19 SAIF	14,886	14,886	14,886
304,226	308,544	326,542	20 TOTAL PERSONNEL SERVICES	321,821	321,821	321,821
			21 MATERIALS AND SERVICES			
832	295	910	22 Memberships	890	890	890
5,323	3,127	5,000	23 Technical Services	15,000	15,000	15,000
6,636	7,010	20,000	24 Professional Services	25,000	25,000	25,000
1,065	1,020	2,000	25 Repair & Maintenance Services	2,000	2,000	2,000
0	45	1,500	26 Rentals	1,500	1,500	1,500
100	9	200	27 Advertising/Promotion	200	200	200
959	1,482	3,185	28 Training/Travel	3,115	3,115	3,115
2,345	2,662	2,500	29 Office Supplies	2,500	2,500	2,500
15,087	14,938	32,000	30 Operating Supplies	32,000	32,000	32,000
4,491	3,273	2,730	31 Uniforms/Clothing	2,670	2,670	2,670
31,536	30,703	31,000	32 Equipment Operating Supplies	35,000	35,000	35,000
290	449	1,000	33 Tools/Small Equipment	1,000	1,000	1,000
8,065	7,648	9,000	34 Utilities	9,000	9,000	9,000
575	826	1,500	35 Building & Grounds Maintenance	1,500	1,500	1,500
207	383	400	36 Safety Fair	400	400	400
77,510	73,869	112,925	37 TOTAL MATERIALS & SERV.	131,775	131,775	131,775

**STATE GAS TAX
STREET MAINTENANCE FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			38 CAPITAL OUTLAY			
749	422	1,000	39 Buildings	1,000	1,000	1,000
56	296	2,500	40 Projects/Improvements	3,500	3,500	3,500
1,529	1,385	4,000	41 Equipment/Machinery	4,000	4,000	4,000
177	-	250	42 Furniture	250	250	250
<u>2,511</u>	<u>2,103</u>	<u>7,750</u>	43 TOTAL CAPITAL OUTLAY	<u>8,750</u>	<u>8,750</u>	<u>8,750</u>
			44 TRANSFERS			
25,000	50,000	30,000	45 Path Program	50,000	50,000	50,000
45,363	45,363	46,724	46 General Fund	46,724	46,724	46,724
25,000	30,000	30,000	47 Project/Equipment Reserve	60,000	60,000	60,000
<u>95,363</u>	<u>125,363</u>	<u>106,724</u>	48 TOTAL TRANSFERS	<u>156,724</u>	<u>156,724</u>	<u>156,724</u>
-	-	50,000	49 OPERATING CONTINGENCY	18,572	18,572	18,572
			50 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
173,514	158,232	13,389	b) Restricted	11,693	11,693	11,693
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
<u>173,514</u>	<u>158,232</u>	<u>13,389</u>	51 TOTAL ENDING FUND BAL	<u>11,693</u>	<u>11,693</u>	<u>11,693</u>
<u>\$ 653,124</u>	<u>\$ 668,111</u>	<u>\$ 617,330</u>	52 TOTAL	<u>\$ 649,335</u>	<u>\$ 649,335</u>	<u>\$ 649,335</u>

BUDGET NOTES:

Special Fund
Street Maintenance Improvements
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

The revenue for this fund comes mainly from its Ending Fund Balance. During the 1991-92 fiscal years, Linn County had transferred the jurisdiction 8.78 miles of County roads within the City of Sweet Home to the City. Along with these roads came approximately \$1.7 million. It has historically been a goal of the Budget Committee and City staff to maintain a fund balance of \$1.5 million, when feasible, with the goal of using interest earned on the money to fund future projects. Unfortunately, it is becoming increasingly difficult to maintain this preferred balance limit due to project needs/improvements rapidly outpacing potential interest earned. Until an additional funding mechanism is identified and adopted, maintaining this desired balance amount will become increasingly difficult in the coming years.

Revenues, if any, received from Local Improvement District (LID) projects, such as the 12th Avenue project, are recognized in this fund. Payments made by property owners through the City's assessment program reimburse this fund for the costs of the LID, if and when the project is completed.

Another source of regular revenue for this fund is the annual State Transportation Program (STP) program in which Federal dollars are offered to local municipalities for federally approved projects or as exchange dollars to be used for street improvements. These "exchange" dollars have historically been about \$0.94 per federal dollar; accounting for approximately \$301,778 this fiscal year.

2013 – 2014 ACCOMPLISHMENTS:

Began construction Mountain View Road Sidewalk Improvement.
Various road improvements when presented opportunity such as 22nd Avenue.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Public Works anticipates continuing with the overlay program and providing much needed rebuild to street areas during 2014-2015 with \$172,000 budgeted to accomplish these tasks. \$20,000 has been budgeted for crack sealing and general street projects. \$90,000 has been allocated for planned Sidewalk placement on the West side of Mountain View road between Elm Street and Ames Creek Bridge. These funds are intended to be combined with funds allocated in the "Path Program" portion special fund.

Funding of \$20,550 has also been identified to support the sidewalk & bike lane project identified in the "Path Program" reserve fund.

Funds have also been allocated for future project "match" of an approved ODOT project on US20 from 54th Avenue to Riggs Hill Road. Funds have also been allocated in anticipation of improving Harding Street through a possible LID concept.

SPECIAL FUND
STREET MAIN. IMPROVEMENTS

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,462,932	1,425,972	1,382,857	2 Working Capital (Accrual Basis)	1,294,735	1,294,735	1,294,735
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
7,044	7,219	7,100	4 Earning from Temp. Investments	6,560	6,560	6,560
-	-	130,000	5 ODOT Appropriation Bridge	-	-	-
47	-	-	6 12th Ave. Assessments Principal	-	-	-
103	290	-	7 12th Ave. Assessments Interest	-	-	-
-	-	-	8 Miscellaneous Revenue	-	-	-
-	-	-	9 Harding St LID	125,000	125,000	125,000
-	46,876	219,550	10 State Transportation Program	301,778	301,778	301,778
1,470,126	1,480,358	1,739,507	11 Total Resources, Exc. Taxes to be Levied	1,728,073	1,728,073	1,728,073
-	-	-	12 Taxes Necessary to Balance	-	-	-
-	-	-	13 Taxes Collected in Year Levied	-	-	-
1,470,126	1,480,358	1,739,507	14 TOTAL RESOURCES	1,728,073	1,728,073	1,728,073
REQUIREMENTS						
24,153	90,523	148,000	1 MATERIALS & SERVICES			
-	-	20,000	2 Street Projects/Striping	172,000	172,000	172,000
			3 Crack Sealing	20,000	20,000	20,000
24,153	90,523	168,000	4 TOTAL MATERIALS & SERV.	192,000	192,000	192,000
CAPITAL OUTLAY						
-	-	50,000	5 CAPITAL OUTLAY			
-	-	130,000	6 Street Maintenance	50,000	50,000	50,000
-	-	70,150	7 ODOT Bridge - 12th Avenue	-	-	-
-	-	-	8 Mt View Sidewalk Project	90,000	90,000	90,000
-	-	-	9 Harding St LID	250,000	250,000	250,000
-	-	-	10 US20 54th/Riggs Hill Rd Match	300,000	300,000	300,000
-	-	-	11 Bridge Improvements	50,000	50,000	50,000
0	0	250,150	12 TOTAL CAPITAL OUTLAY	740,000	740,000	740,000
TRANSFERS						
20,000	20,000	20,550	13 TRANSFERS			
-	-	-	14 Path Program	20,550	20,550	20,550
			15 Storm Drainage	-	-	-
ENDING FUND BALANCE (prior years)						
1,425,972	1,369,835	1,300,807	16 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed	775,523	775,523	775,523
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
1,425,972	1,369,835	1,300,807	17 TOTAL ENDING FUND BAL	775,523	775,523	775,523
\$ 1,470,126	\$ 1,480,358	\$ 1,739,507	18 TOTAL REQUIREMENTS	\$ 1,728,073	\$ 1,728,073	\$ 1,728,073

**Special Fund
Path Program**
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

\$50,000 will be transferred from the State Gas Tax Fund in addition of the \$20,550 that will again be transferred in from the Street Maintenance Improvements Fund to help provide funding for bike paths, curb cuts, wheelchair ramps, etc., throughout Sweet Home. Funds identified within are typically identified as “match” when submitting plans for “grant funds” through such organizations as ODOT when they become available, approximately every two years.

2013 – 2014 ACCOMPLISHMENTS:

The City of Sweet Home was able to continue with its annual attempts to provide various sidewalk intersection improvements throughout the City.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

As part of an on going project to meet Federal requirements for ADA standards, \$50,000 has been budgeted to construct ADA assessable wheelchair ramps.

Money has been allocated to repair, replace and install various sidewalks, curb cuts, etc throughout Sweet Home by budgeting \$70,000 for a sidewalk & bike lane on the west side of Mountain View road between Elm Street and the Ames Creek bridge. These funds are intended to be combined with funds allocated in the “Street Maintenance Improvements” portion special fund.

**SPECIAL FUND
PATH PROGRAM**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
109,529	109,272	62,752	2 Working Capital (Accrual Basis) (Mod.)	90,015	90,015	90,015
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
610	908	780	4 Earning from Temp. Investments	405	405	405
45,000	70,000	50,550	5 Transferred from Other Funds	70,550	70,550	70,550
250	-	-	6 Miscellaneous Revenue	-	-	-
155,389	180,180	114,082	7 Total Resources, Exc. Taxes to be Levied	160,970	160,970	160,970
:	:	-	8 Taxes Necessary to Balance	-	-	-
-	-	:	9 Taxes Collected in Year Levied	:	:	:
155,389	180,180	114,082	10 TOTAL RESOURCES	160,970	160,970	160,970
REQUIREMENTS						
46,117	70,198	40,000	1 Path Development (WCR)	50,000	50,000	50,000
-	10,922	20,000	2 Bike/Pedestrian Plan Implement.	30,000	30,000	30,000
-	-	50,000	3 Mt View Sidewalk Project	70,000	70,000	70,000
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
109,272	99,060	4,082	b) Restricted	10,970	10,970	10,970
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
109,272	99,060	4,082	5 TOTAL ENDING FUND BAL	10,970	10,970	10,970
\$ 155,389	\$ 180,180	\$ 114,082	6 TOTAL REQUIREMENTS	\$ 160,970	\$ 160,970	\$ 160,970

Special Fund Public Transit Grant

DESCRIPTION:

Every year the Sweet Home Senior Center applies for a transportation grant from the Oregon Department of Transportation to help defray the cost of running the Sweet Home shuttle bus. The City has been designated as the pass-through administrator once again for the grant in 2014-2015.

2013 – 2014 ACCOMPLISHMENTS:

Continued to pass reimbursement payments received from the State back to the Senior Center as quick as possible.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The Senior Center expects to apply for a \$93,749 grant.

SPECIAL FUND
PUBLIC TRANSIT GRANT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
11,352	-	-	2 Working Capital (Accrual Basis)	-	-	-
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	-	-	4 Earning from Temp. Investments	-	-	-
-	-	-	5 Transferred from Other Funds	-	-	-
51,594	51,594	51,594	6 Public Transit	93,749	93,749	93,749
62,946	51,594	51,594	7 Total Resources, Exc. Taxes to be Levied	93,749	93,749	93,749
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
62,946	51,594	51,594	10 TOTAL RESOURCES	93,749	93,749	93,749
REQUIREMENTS						
62,946	51,594	51,594	1 MATERIALS AND SERVICES	93,749	93,749	93,749
-	-	-	2 Senior Bus Grant	-	-	-
CAPITAL OUTLAY						
-	-	-	3 Vehicles	-	-	-
-	-	-	5 ENDING FUND BALANCE (prior years)	-	-	-
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
0	0	0	6 TOTAL ENDING FUND BAL	0	0	0
\$ 62,946	\$ 51,594	\$ 51,594	7 TOTAL REQUIREMENTS	\$ 93,749	\$ 93,749	\$ 93,749

Special Fund 911 Tax Fund

DESCRIPTION:

This Fund recognizes the revenue that the State has determined to be Sweet Home's portion of 911 taxes charged to phone customers based upon population, similar to state revenue sharing. Since Linn County operates the primary 911 system in Linn County, all revenues are sent directly to the County. The City does not receive this revenue but is required to report the distribution in its budget.

SPECIAL FUND

911 TAX

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	-	-	-
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	-	-	4 Earning from Temp. Investments	-	-	-
-	-	-	5 Transferred from Other Funds	-	-	-
32,924	43,854	41,696	6 911 Tax	43,240	43,240	43,240
32,924	43,854	41,696	7 Total Resources, Exc. Taxes to be Levied	43,240	43,240	43,240
			8 Taxes Necessary to Balance	-	-	-
			9 Taxes Collected in Year Levied			
<u>32,924</u>	<u>43,854</u>	<u>41,696</u>	10 TOTAL RESOURCES	<u>43,240</u>	<u>43,240</u>	<u>43,240</u>
REQUIREMENTS						
			1 MATERIALS AND SERVICES			
32,924	43,854	41,696	2 Linn County 911	43,240	43,240	43,240
			3 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
<u>0</u>	<u>0</u>	<u>0</u>	4 TOTAL ENDING FUND BAL	<u>0</u>	<u>0</u>	<u>0</u>
\$ 32,924	\$ 43,854	\$ 41,696	5 TOTAL REQUIREMENTS	\$ 43,240	\$ 43,240	\$ 43,240

Special Fund Building Reserve Fund

DESCRIPTION:

It is the policy of the Budget Committee to transfer a minimum \$80,000 from the General Fund to continue building this reserve. No transfers have been made since 2010-2011.

2013 – 2014 ACCOMPLISHMENTS:

\$7,491 was spent to upgrade/replace the lighting ballasts in the Library. The \$224,838 transfer scheduled from the General Fund for the 2013-2014 budget year was stopped until audited balances were finalized during the year in case the funds needed to be reallocated to the Police and/or Library operating funds.

2014 – 2015 GOALS, PROJECTS, PRODUCTS:

\$5,000 has been budgeted to take care of any minor issues that may come up at the Outdoor event center since revenues from renting the event bleachers are recognized in this fund.

SPECIAL FUND
BUILDING RESERVE FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,067,993	1,074,165	1,054,640	2 Working Capital (Accrual Basis)	1,057,044	1,057,044	1,057,044
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
5,582	5,560	5,021	4 Earning from Temp. Investments	5,092	5,092	5,092
-	-	224,838	5 Transferred from Other Funds	-	-	-
2,210	8,088	3,500	6 Miscellaneous Revenues	3,500	3,500	3,500
1,075,785	1,087,813	1,287,999	7 Total Resources, Exc. Taxes to be Levied	1,065,636	1,065,636	1,065,636
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
1,075,785	1,087,813	1,287,999	10 TOTAL RESOURCES	1,065,636	1,065,636	1,065,636
REQUIREMENTS						
1,620	1,026	5,000	1 MATERIALS & SERVICES	5,000	5,000	5,000
-	-	-	2 Outdoor Event Center repairs	-	-	-
-	-	-	3 CAPITAL OUTLAY	-	-	-
-	-	-	4 Land	-	-	-
-	-	25,000	5 Construction	-	-	-
-	27,835	-	- Library Roof/Energy Updates	-	-	-
-	-	-	- Community Center Roof match	-	-	-
-	-	-	6 Equipment/Machinery	-	-	-
-	-	-	7 CONTINGENCY	-	-	-
-	-	-	8 ENDING FUND BALANCE (prior years)	-	-	-
-	-	-	a) Nonspendable	-	-	-
-	-	-	Revolving Cash	-	-	-
-	-	-	Inventory	-	-	-
1,074,165	1,058,952	1,257,999	b) Restricted	1,060,636	1,060,636	1,060,636
-	-	-	c) Committed	-	-	-
-	-	-	d) Assigned	-	-	-
-	-	-	e) Unassigned	-	-	-
-	-	-	f) Unappropriated	-	-	-
1,075,785	1,087,813	1,257,999	9 TOTAL ENDING FUND BAL	1,060,636	1,060,636	1,060,636
\$ 1,075,785	\$ 1,087,813	\$ 1,287,999	10 TOTAL REQUIREMENTS	\$ 1,065,636	\$ 1,065,636	\$ 1,065,636

**Special Fund
Parks & Recreation Program
Responsible Manager: Craig Martin, City Manager**

DESCRIPTION:

In conjunction with the Kiwanis Club, City Council established a Parks & Recreation Program Fund during the 1998-1999 fiscal year. This program allows the City to collect voluntary donations and contributions for Parks and Recreation activities within the City of Sweet Home.

In June 2003, the City began receiving voluntary pool contributions to help fund the community pool. Donations for both the parks and pool are collected on a volunteer basis when people pay their water & sewer bills. Park Revenues also occur when people purchase permits for park functions.

2013 – 2014 ACCOMPLISHMENTS:

Sweet Home School District was paid \$1,998 from swimming pool donations paid by utility customers on their bills at the end of the 2013 budget year.

While \$10,607 was budgeted for parks projects, no projects have been approved by Council so far during the 2013-2014 budget year.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Based upon 2013-2014 revenues, \$1,787 is expected to be received during the year from swimming pool donations received with the City's water & sewer payments. What is received by the City through the Utility Billing program is forwarded onto the School at the end of the year.

If no projects are approved during the 2013-2014 budget year, \$11,353 will be available to pay for any potential projects in parks and/or the skate board facility. All funds distribution from this fund are by the specific direction of City Council.

SPECIAL FUND
PARKS & RECREATION PROGRAM

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
11,945	12,303	9,420	2 Working Capital (Accrual Basis)	10,412	10,412	10,412
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
65	62	-	4 Earning from Temp. Investments	49	49	49
-	-	-	5 Transferred from Other Funds	-	-	-
1,274	1,118	1,187	6 Billed Park Donations	892	892	892
2,002	1,923	1,937	7 Billed Pool Donations	1,787	1,787	1,787
5	215	-	8 Skate Park Donations	-	-	-
-	-	-	9 Park Revenues	-	-	-
-	-	-	10 Miscellaneous Revenues	-	-	-
15,291	15,621	12,544	11 Total Resources, Exc. Taxes to be Levied	13,140	13,140	13,140
-	-	-	12 Taxes Necessary to Balance	-	-	-
-	-	-	13 Taxes Collected in Year Levied	-	-	-
15,291	15,621	12,544	14 TOTAL RESOURCES	13,140	13,140	13,140
REQUIREMENTS						
2,147	1,998	1,937	1 MATERIALS & SERVICES			
-	-	-	2 Pool Donations	1,787	1,787	1,787
-	-	-	3 Professional Services	-	-	-
841	4,043	10,607	4 CAPITAL OUTLAY			
-	-	-	5 Projects/Improvements	11,353	11,353	11,353
12,303	9,580	0	6 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
12,303	9,580	0	7 TOTAL ENDING FUND BAL	0	0	0
\$ 15,291	\$ 15,621	\$ 12,544	8 TOTAL REQUIREMENTS	\$ 13,140	\$ 13,140	\$ 13,140

Special Fund

Community Center Operating Fund

In order to pay for the operations of the new Community Center, an agreement was made that equal amounts of revenue be contributed by the Senior Center and Boys & Girls Club. Any additional revenues would come from rentals of the Community Center area.

SPECIAL FUND
COMMUNITY CENTER OPERATING FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
810	6,189	14,011	2 Working Capital (Accrual Basis)	12,746	12,746	12,746
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1	19	-	4 Earning from Temp. Investments	36	36	36
-	-	-	5 Transferred from Other Funds	-	-	-
23,000	23,248	16,608	6 Senior Center	15,109	15,109	15,109
23,000	23,248	16,608	7 Boys & Girls Club	15,109	15,109	15,109
-	-	-	8 Rentals/Community Center	-	-	-
46,811	52,704	47,227	9 Total Resources, Exc. Taxes to be Levied	43,000	43,000	43,000
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
46,811	52,704	47,227	12 TOTAL RESOURCES	43,000	43,000	43,000
REQUIREMENTS						
-	-	-	13 PERSONNEL SERVICES	-	-	-
40,622	33,607	46,227	14 MATERIALS AND SERVICES	42,000	42,000	42,000
-	-	-	15 CAPITAL OUTLAY	-	-	-
-	-	-	16 TRANS. TO EQP. RESERVE	-	-	-
-	-	1,000	17 CONTINGENCY	1,000	1,000	1,000
18 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
6,189	19,097	0	c) Committed			
d) Assigned						
e) Unassigned						
f) Unappropriated						
6,189	19,097	0	19 TOTAL ENDING FUND BAL	0	0	0
\$ 46,811	\$ 52,704	\$ 47,227	20 TOTAL REQUIREMENTS	\$ 43,000	\$ 43,000	\$ 43,000

Special Fund Community Center Operating Fund

DESCRIPTION:

When the Community Center was completed in March 2000, a committee consisting of members from the Senior Center, Boys & Girls Club and the City sat down to develop an operating budget for its first year, which was the 2000-2001 budget year. The Committee monitors operating expenses quarterly.

If the group wishes to have the City continue paying the general operation bills, each group will need to contribute \$15,109 to cover expected expenditures during the 2014-2015 budget year.

2013 – 2014 ACCOMPLISHMENTS:

The City continued to pay utilities for the Senior Center and the Boys 'n Girls Club with these organizations reimbursing the City each quarter.

2014 – 2015 GOALS, PROJECTS, PRODUCTS:

No changes to this process will be made during the upcoming year.

SPECIAL FUND
COMMUNITY CENTER OPERATING FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Janitor (p-t)	\$ -	\$ -	\$ -
-	-	-	3 FICA	-	-	-
-	-	-	4 Employment	-	-	-
-	-	-	5 SAIF	-	-	-
-	-	-	6 TOTAL PERSONNEL SERVICES	-	-	-
			7 MATERIALS AND SERVICES			
-	-	-	8 Professional Services	-	-	-
9,169	6,029	10,000	9 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	10 Advertising	-	-	-
-	-	-	11 Training & Travel	-	-	-
157	-	-	12 Operating Supplies	-	-	-
-	-	-	13 Equipment Operating Supplies	-	-	-
-	-	-	14 Central Garage	-	-	-
-	-	-	15 Tools/Small Equipment	-	-	-
29,600	27,578	34,227	16 Utilities	30,000	30,000	30,000
1,696	-	2,000	17 Building & Grounds Maintenance	2,000	2,000	2,000
40,622	33,607	46,227	18 TOTAL MATERIALS & SERV.	42,000	42,000	42,000
			19 CAPITAL OUTLAY			
-	-	-	20 Buildings	-	-	-
-	-	-	21 Project/Improvements	-	-	-
-	-	-	22 Equipment/Machinery	-	-	-
-	-	-	23 Furniture	-	-	-
-	-	-	24 TOTAL CAPITAL OUTLAY	-	-	-
-	-	1,000	25 CONTINGENCY	1,000	1,000	1,000
40,622	33,607	47,227	26 TOTAL EXPENDITURES	43,000	43,000	43,000
6,189	19,097	-	27 ENDING FUND BALANCE	-	-	-
\$ 46,811	\$ 52,704	\$ 47,227	28 TOTAL	\$ 43,000	\$ 43,000	\$ 43,000

Special Fund Housing Rehabilitation Program

DESCRIPTION:

In the April 2005, the City joined the regional Linn County Housing Rehabilitation Partnership. In exchange for the City's 1996 loan portfolio, the Partnership will receive and administer future housing rehabilitation grants the City may apply for from the State of Oregon Community Development Block Grant program.

People who qualify for loans from these grants carry a no interest lien against their property that must be paid back if they sell the property, move out or pass away. When loans are repaid from the OR92 to OR02 grants, the revenue will be returned to the City. When loans are repaid from the OR96 grant, the revenue will go directly to the Partnership to fund future housing rehabilitation projects in the Sweet Home area.

GRANT/YEAR	AMOUNT LOANED	AMOUNT OUTSTANDING*
OR96	\$401,604.00 27 loans	\$ 92,966.00 5 loans
OR92	\$270,943.00 24 loans	\$ 50,065.00 5 loans
OR91	\$283,131.00 30 loans	\$ 46,806.50 3 loans
RR91	\$ 45,630.00 8 loans	\$ 13,500.96 2 loans
Revolving Loans:		
OR99	\$115,521.00 8 loans	\$ 66,959.00 5 loans
OR00	\$106,511.00 6 loans	\$ 64,509.00 4 loans
OR02	\$ 40,432.00 2 loans	\$ 17,375.00 1 loans
OR07	\$69,770.00 1 loan	\$ 69,770.00 1 loan
Total		\$421,951.46 26 loans

*(as of June 30, 2013)

2013 – 2014 ACCOMPLISHMENTS:

While the City did not receive any loan repayments during the year, it did receive a \$400,000 grant from the Community Development Block Grant Program for low-income owner occupied rehabilitation projects in Linn County to be managed by the Linn County Housing Rehabilitation Partnership Program.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Repaid loans are kept in this fund and made available for owner-occupied home rehabilitation projects in Sweet Home. If the loans are disbursed for other housing projects, the Program Manager would receive 20% of the loan expenditures to manage the revolving loan program for the City of Sweet Home.

1996 Rehab loan repayments are forwarded onto the Linn County Housing Rehabilitation Partnership to further rehabilitation projects and/or grant opportunities in the Sweet Home area.

**SPECIAL FUND
HOUSING REHAB PROGRAM**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
214,473	215,197	216,374	2 Working Capital (Accrual Basis)	217,366	217,366	217,366
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,051	1,130	1,076	4 Earning from Temp. Investments	1,040	1,040	1,040
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Loan Payback	-	-	-
-	-	-	7 H13012 Housing Grant	400,000	400,000	400,000
215,525	216,326	217,450	8 Total Resources, Exc. Taxes to be Levied	618,406	618,406	618,406
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied	-	-	-
<u>215,525</u>	<u>216,326</u>	<u>217,450</u>	11 TOTAL RESOURCES	<u>618,406</u>	<u>618,406</u>	<u>618,406</u>
REQUIREMENTS						
-	-	173,960	1 Project Costs/Loans	483,226	483,226	483,226
328	-	43,490	2 Project Admin. Costs	135,180	135,180	135,180
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
215,197	216,326		b) Restricted			
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
<u>215,197</u>	<u>216,326</u>	<u>0</u>	4 TOTAL ENDING FUND BAL	<u>0</u>	<u>0</u>	<u>0</u>
\$ 215,525	\$ 216,326	\$ 217,450	5 TOTAL REQUIREMENTS	\$ 618,406	\$ 618,406	\$ 618,406

Special Fund
Weddle Bridge Project
Responsible Manager: Michael J. Adams, PW Director

DESCRIPTION:

This fund provided the budgetary fund for community donations to the restoration of Weddle Bridge. During 2005 & 2006, community members for the current restoration efforts for Weddle Bridge raised \$42,499. Further donations of materials have been utilized saving thousands of dollars. The City has supported this effort with sufficient funds to bring the Bridge back to a usable condition and a community amenity.

2013 – 2014 ACCOMPLISHMENTS:

Repainting and fence repairs of the bridge were completed this year.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

No significant projects are planned for this year.

SPECIAL FUND
WEDDLE BRIDGE PROJECT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	4,597	4,597	4,597
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	-	28,000	4 Earning from Temp. Investments	-	-	-
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Donations	-	-	-
-	-	-	7 Grants	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
0	0	28,000	9 Total Resources, Exc. Taxes to be Levied	4,597	4,597	4,597
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
0	0	28,000	12 TOTAL RESOURCES	4,597	4,597	4,597
REQUIREMENTS						
-	-	28,000	1 MATERIALS & SERVICES			
			2 Professional Services	4,500	4,500	4,500
3 CAPITAL OUTLAY						
-	-	-	4 Construction	-	-	-
-	-	-	5 Land	-	-	-
-	-	-	6 CONTINGENCY	-	-	-
7 ENDING FUND BALANCE (prior years)						
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted	97	97	97
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
0	0	0	8 TOTAL ENDING FUND BALANC	97	97	97
\$ 0	\$ 0	\$ 28,000	9 TOTAL REQUIREMENTS	\$ 4,597	\$ 4,597	\$ 4,597

Special Fund Special Assessments Fund

DESCRIPTION:

In 1978 the City of Sweet Home constructed a major sewer line to eastern Sweet Home. Called the Foster-Midway Sewer Project, 237 assessments were levied against property owners who received the benefit of this line. Many choose to pay their portion of the construction costs at the time it was assessed on their property; others signed 10 year repayment contracts with the City.

Today there are 6 assessments still due the City. These are property owners who have never attempted to make any payments to the City and will not respond to letters of delinquency. These assessments continue to be liens against the property and will only be collected if a lien search is conducted at the time the property sells.

Before the Foster-Midway Bonds were retired in 1998-99, revenue realized in this fund was being transferred to the General Obligation Bond Fund. Eventually this fund will be closed out.

2013 – 2014 ACCOMPLISHMENTS:

During 2013 no payments were received

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

No payments are expected during the 2014-2015 year. If all of the outstanding assessments were to be paid off today, with principal and interest the City would receive \$16,480 in revenues.

SPECIAL FUND
SPECIAL ASSESSMENTS FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
750	754	758	2 Working Capital (Accrual Basis)	760	760	760
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
4	4	-	4 Earning from Temp. Investments	4	4	4
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	8 Foster-Midway Assess.-Principal	-	-	-
-	-	-	9 Foster-Midway Assess.-Interest	-	-	-
754	758	758	10 Total Resources, Exc. Taxes to be Levied	764	764	764
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
754	758	758	13 TOTAL RESOURCES	764	764	764
REQUIREMENTS						
-	-	-	1 Transfer to General Obligation Debt Services	-	-	-
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
754	758	758	c) Committed	764	764	764
d) Assigned						
e) Unassigned						
f) Unappropriated						
754	758	758	4 TOTAL ENDING FUND BAL	764	764	764
\$ 754	\$ 758	\$ 758	5 TOTAL REQUIREMENTS	\$ 764	\$ 764	\$ 764

ENTERPRISE FUNDS

WATER FUND

WASTEWATER FUND

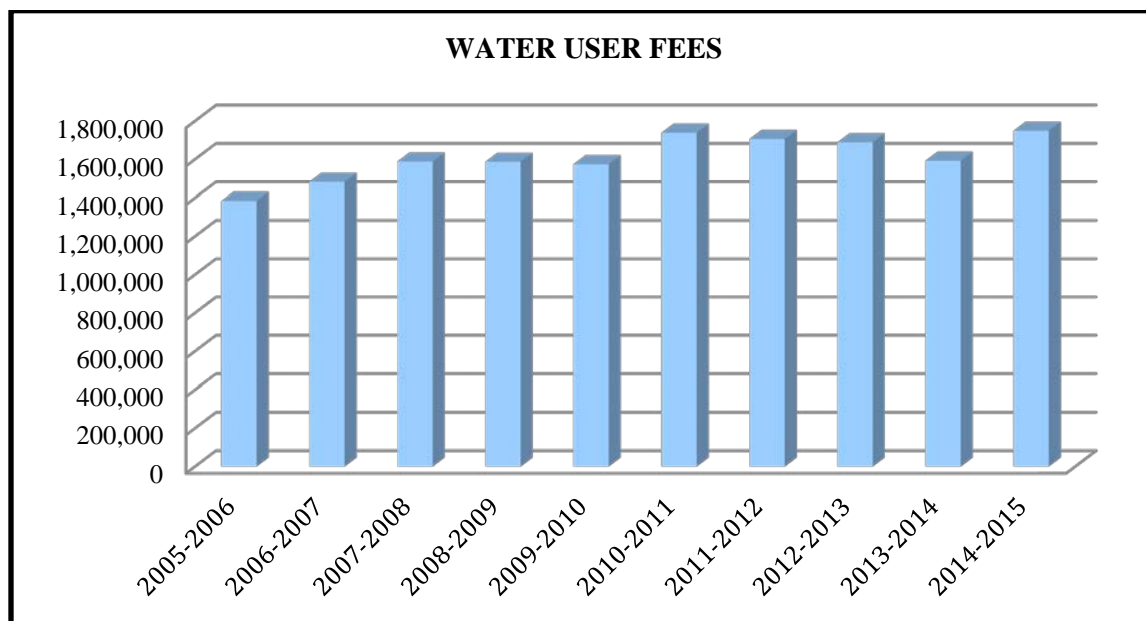
STORM WATER DRAINAGE FUND

Water Fund Resources

The Water Operating Fund is used to account for water charges for services and related expenditures for personnel, materials and services, capital outlay, inter-fund transfers and debt service.

The proposed budget for this Enterprise Fund reflects revenue consistent with a recommended water user rate increase for the first time in the last three (3) years. Although the final actual user rate increase is subject to future Council decision, the projected revenue within this document is consistent with current staffing levels and based upon Council budget direction. Once established by Council, the user rates must be adequate enough to pay for the utility on a twelve-month basis including debt service.

Although user rates will be established to produce approximately \$1,907,562 in annual revenues, only \$1,748,599 has been budgeted to receive due to delinquencies, adjustments and non-payments that can occur during the year. The budgeted revenue is necessary for the operation and maintenance of the water enterprise for twelve months.



WATER FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
-	-	-	1 Available Cash on Hand (Cash Basis)	-	-	-
687,795	576,864	358,329	2 Net Working Capital(Accrual Basis)	242,907	242,907	242,907
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
2,552	1,957	2,437	4 Interest	1,911	1,911	1,911
			5 OTHER RESOURCES			
1,705,744	1,688,576	1,592,458	6 Water User Fees	1,748,599	1,748,599	1,748,599
5,906	5,630	1,000	7 Water Connection Fees	1,000	1,000	1,000
10,503	7,703	2,500	8 Miscellaneous Revenues	2,500	2,500	2,500
-	-	-	9 Intergovernmental Revenue	-	-	-
2,412,500	2,280,730	1,956,724	10 Total Resources, Exc.Taxes to be Levied	1,996,917	1,996,917	1,996,917
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
\$ 2,412,500	\$ 2,280,730	\$ 1,956,724	13 TOTAL RESOURCES	\$ 1,996,917	\$ 1,996,917	\$ 1,996,917

**WATER FUND
SUMMARY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
7.21	7.21	7.21	1 FTE POSITIONS	7.19	7.19	7.19
PERSONNEL SERVICES						
\$ 102,984	\$ 110,785	\$ 112,854	1 Treatment Plant	\$ 117,014	\$ 117,014	\$ 117,014
352,011	387,877	408,831	2 System Maintenance	422,368	422,368	422,368
454,995	498,662	521,685	3 TOTAL PERSONNEL SERVICES	539,382	539,382	539,382
MATERIALS AND SERVICES						
486,537	503,328	516,280	1 Treatment Plant	520,635	520,635	520,635
115,782	120,770	135,777	2 System Maintenance	140,762	140,762	140,762
602,319	624,098	652,057	3 TOTAL MATERIALS & SER.	661,397	661,397	661,397
CAPITAL OUTLAY						
-	-	-	1 Land	-	-	-
749	422	2,500	2 Buildings	2,500	2,500	2,500
0	516	2,000	3 Projects/Improvements	2,792	2,792	2,792
1,652	7,920	7,900	4 Equipment/Machinery	6,152	6,152	6,152
327	219	500	5 Furniture	500	500	500
2,728	9,077	12,900	6 TOTAL CAPITAL OUTLAY	11,944	11,944	11,944
TRANSFERRED TO OTHER FUNDS						
107,800	107,800	111,034	1 General Fund - Admin. Charge	111,034	111,034	111,034
25,000	25,000	30,000	2 Project/Equipment Reserve	30,000	30,000	30,000
0	0	0	3 Water Capital Construction	0	0	0
25,000	25,000	25,000	4 Water Depreciation Reserve Fund	97,412	97,412	97,412
-	-	-	5 Water SDC Fund	-	-	-
0	0	100,000	6 General Operating Contingency	43,536	43,536	43,536
157,800	157,800	266,034	7 TOTAL TRANS. & CONTING.	281,982	281,982	281,982
DEBT SERVICE						
118,504	118,504	0	1 SPWF Bond	0	0	0
499,291	497,590	500,891	2 Water Plant Debt	499,092	499,092	499,092
617,795	616,094	500,891	3 TOTAL DEBT SERVICE	499,092	499,092	499,092
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
576,863	374,999	3,157	b) Restricted	3,120	3,120	3,120
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
576,863	374,999	3,157	5 TOTAL ENDING FUND BAL	3,120	3,120	3,120
\$ 2,412,500	\$ 2,280,730	\$ 1,956,724	6 TOTAL	\$ 1,996,917	\$ 1,996,917	\$ 1,996,917

Water Fund
Water Treatment Plant
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Operating and Maintaining the Water and Wastewater Treatment Facilities and appropriate Distribution and Collection Systems in such a way as to meet strict governmental requirements while providing safe drinking water and protecting the health of the environment.

A number of activities are associated with the production of potable water. Equipment operation and maintenance is accomplished on pumps, valves, motors, compressors, chemical feed machines, flow meters, pressure meters and filters. Production averages approximately 1,000,000 gallons per day with peak days in excess of 2,500,000 gallons. On average, the plant runs seven days a week, 365 days a year.

Monitoring activities include flow monitoring at the filtration plant, level monitoring of the reservoirs, chemical and biological laboratory testing. Daily lab tests for turbidity, chlorine concentration, fluoride concentration and pH are performed. Periodic testing is provided by private certified laboratories for 83+/- parameters including fecal coliforms, inorganic contaminants, radioactive contaminants and organic contaminants.

All monitoring results are collected, correlated and entered into appropriate report formats for the State Health Division.

Our goal is to continue to produce superior quality potable water in quantities which adequately serve domestic, industrial and fire flow needs.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The City has the responsibility to provide high-quality water and wastewater treatment services to the citizens of Sweet Home in the most cost-effective, most economically sound, and safest manner possible. In an effort to better meet this objective, on December 1, 2006, the City entered into a ten-year contract with CH2M Hill (formally known as OMI, Inc.) for the Operation, Maintenance, and Management of the Water and Wastewater Treatment Facilities for the City of Sweet Home. Cost for this contract is reflected in “Materials & Services” portion of the budget and is off-set by the savings in “Personnel Services”.

\$15,000 has been designated towards project/equipment reserve, and \$48,706 is anticipated to be transferred to Depreciation Reserve.

\$55,517 has been transferred to cover actual costs incurred by City Hall staff. As is represented in the “Technical Services” line item throughout all the Enterprise Funds, this line item accurately reflects true costs associated with utility billing printing and mailing costs, meter reading, and computer technical support through contract services agreement.

Funds in the amount of \$499,092 have been allocated as “Water Plant Debt” for loan payment as collected in current water user rates.

Water Fund
Water Treatment Plant
Responsible Manager: Michael J. Adams, Public Works Director

CAPITAL OUTLAY:

Equipment:	\$4,152
Programming Software	

Projects/Improvements	\$792
-----------------------	-------

WATER FUND
WATER TREATMENT PLANT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1.50	1.50	1.50	1 FTE POSITIONS	1.49	1.49	1.49
			1 PERSONNEL SERVICES			
\$ 16,847	\$ 17,342	\$ 17,095	2 Public Works Director (1) 22%	\$ 18,145	\$ 18,145	\$ 18,145
7,903	8,134	8,326	3 Staff Engineer (1) 14%	9,085	9,085	9,085
18,389	19,089	19,663	4 Engineering Tech. I (2) 45%	20,727	20,727	20,727
7,997	8,387	8,461	5 Administrative Clerk (1) 18%	8,803	8,803	8,803
15,459	18,243	18,799	6 Account/UB Clerk II (2) 25%	19,941	19,941	19,941
-	-	-	7 Temporary Help	-	-	-
-	181	-	8 Overtime	-	-	-
21,122	23,212	23,721	9 Group Insurance	22,574	22,574	22,574
4,989	5,336	5,534	10 FICA	5,868	5,868	5,868
9,265	9,818	9,910	11 Retirement	10,485	10,485	10,485
67	71	72	12 Employment	77	77	77
946	972	1,273	13 SAIF	1,309	1,309	1,309
102,984	110,785	112,854	14 TOTAL PERSONNEL SERVICES	117,014	117,014	117,014
			15 MATERIALS AND SERVICES			
(543)	267	300	16 Memberships	298	298	298
17,815	10,538	14,400	17 Technical Services	14,400	14,400	14,400
462,560	483,464	489,130	18 Professional Services	493,500	493,500	493,500
5,774	8,536	10,000	19 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	20 Rentals	-	-	-
-	-	-	21 Advertising/Promotion	-	-	-
421	179	1,050	22 Training/Travel	1,043	1,043	1,043
90	-	-	23 Office Supplies	-	-	-
-	-	-	24 Operating Supplies	-	-	-
420	239	900	25 Uniforms/Clothing	894	894	894
-	-	-	26 Equipment Operating Supplies	-	-	-
-	-	500	27 Tools/Small Equipment	500	500	500
-	106	-	28 Utilities	-	-	-
-	-	-	29 Building & Grounds Maintenance	-	-	-
486,537	503,328	516,280	30 TOTAL MATERIALS & SERV.	520,635	520,635	520,635

WATER FUND
WATER TREATMENT PLANT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			31 CAPITAL OUTLAY			
-	-	-	32 Buildings	-	-	-
-	-	-	33 Projects/Improvements	792	792	792
-	6,493	5,900	34 Equipment/Machinery	4,152	4,152	4,152
-	-	-	35 Furniture			
<u>0</u>	<u>6,493</u>	<u>5,900</u>	36 TOTAL CAPITAL OUTLAY	<u>4,944</u>	<u>4,944</u>	<u>4,944</u>
			37 TRANSFERS			
53,900	53,900	55,517	38 General Fund - Admin. Charge	55,517	55,517	55,517
10,000	10,000	15,000	39 Project/Equipment Reserve	15,000	15,000	15,000
-	-	-	40 Water Capital Construction Fund	-	-	-
-	-	-	41 Depreciation Reserve Fund	48,706	48,706	48,706
<u>63,900</u>	<u>63,900</u>	<u>70,517</u>	42 TOTAL TRANSFERS	<u>119,223</u>	<u>119,223</u>	<u>119,223</u>
-	-	50,000	43 OPERATING CONTINGENCY	22,855	22,855	22,855
			44 DEBT SERVICE			
210,508	212,613	214,739	45 Water Plant Debt P. (S04002)	216,887	216,887	216,887
70,416	68,311	66,185	46 Water Plant Debt I (S04002)	64,038	64,038	64,038
102,193	102,536	107,887	47 Water Plant Debt P. (G04003)	108,245	108,245	108,245
116,174	114,130	112,080	48 Water Plant Debt I (G04003)	109,922	109,922	109,922
<u>499,291</u>	<u>497,590</u>	<u>500,891</u>	49 TOTAL DEBT SERVICE	<u>499,092</u>	<u>499,092</u>	<u>499,092</u>
1,152,712	1,182,096	1,256,442	50 TOTAL EXPENDITURES	1,283,763	1,283,763	1,283,763
-	-	-	51 Unappropriated Ending Fund Bal.	-	-	-
<u>\$ 1,152,712</u>	<u>\$ 1,182,096</u>	<u>\$ 1,256,442</u>	52 TOTAL	<u>\$ 1,283,763</u>	<u>\$ 1,283,763</u>	<u>\$ 1,283,763</u>

BUDGET NOTES:

Water Fund
Water Distribution System Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Operating and Maintaining the Water and Wastewater Treatment Facilities and appropriate Distribution and Collection Systems in such a way as to meet strict governmental requirements while providing safe drinking water and protecting the health of the environment.

The system includes approximately 65 miles of water mains from 2-inch diameter through 16-inch diameter with associated valves, 341 hydrants, dead-end blow-offs, as well as 4 storage reservoirs and some 2,400 service connections. A service connection consists of the tap and corporation valve at the main service pipe (3/4-inch diameter, 30 feet long average), curb valve, riser, meter, pigtail, check valve and concrete valve box and yard valve. The total value of this system is on the order of \$8.0 million.

The Maintenance Division activities in support of this operation and maintenance function is largely composed of customer service activity, including service installation and repair, meter replacement, meter maintenance, backflow prevention and device maintenance, routine turn-on, turn-off, emergency turn-off, meter reread, leak detection, resolution of taste and odor problems and flushing. Other operation and maintenance activities include leak location and repair of water mains, replacing water mains, pipeline construction, fire hydrant maintenance, main valve maintenance and reservoir cleaning.

We will continue with our yard valve program; backflow management program, improve leak detection through an annual listening program and monitoring monthly consumption records; provide educational upgrades to staff and obtain required legal certifications.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$55,517 has been transferred to cover actual costs incurred by City Hall staff. \$15,000 has been designated for transfer to the Project/Equipment Reserve Fund and \$48,706 will be transferred into the Depreciation Reserve Fund.

As is represented in the “Technical Services” line item throughout all the Enterprise Funds, this line item accurately reflects true costs associated with utility billing printing and mailing costs, meter reading, and computer technical support through contract services agreement.

Water Fund
Water Distribution System Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

CAPITAL OUTLAY:

Building:	\$ 2,500
As necessary	
Project/Improvements:	
As necessary	\$ 2,000
Equipment/Machinery:	\$ 2,000
As necessary	
Furniture	\$ 500
Ergonomic Compliance issues	

WATER FUND
WATER DISTRIBUTION
SYSTEM MAINTENANCE

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
5.71	5.71	5.71	1 FTE POSITIONS	5.70	5.70	5.70
			1 PERSONNEL SERVICES			
\$ 16,847	\$ 17,342	\$ 17,095	2 Public Works Director (1) 22%	\$ 18,145	\$ 18,145	\$ 18,145
19,768	19,867	20,407	3 Maint. Superintendent (1) 33%	21,214	21,214	21,214
13,548	13,944	14,274	4 Staff Engineer (1) 24%	15,575	15,575	15,575
18,389	19,089	19,663	5 Engineering Tech. I 45%	20,727	20,727	20,727
7,997	8,387	8,461	6 Administrative Clerk (1) 18%	8,803	8,803	8,803
14,582	14,911	15,212	7 Public Works Secretary (1) 42%	15,826	15,826	15,826
15,459	18,243	18,799	8 Account/UB Clerk II (2) 25%	19,941	19,941	19,941
43,446	44,761	45,320	9 Crew Leader - Dist. (1) 100%	47,155	47,155	47,155
59,602	70,854	72,072	10 Muni. Maint. Worker (2) 100%	78,690	78,690	78,690
15,462	15,908	15,946	11 Mechanic (1) 36%	16,588	16,588	16,588
5,000	4,428	5,000	12 Temporary Help	-	-	-
2,792	1,993	3,000	13 Overtime	4,500	4,500	4,500
69,723	80,105	93,378	14 Group Insurance	91,710	91,710	91,710
17,095	18,461	19,527	15 FICA	20,782	20,782	20,782
27,420	31,639	31,552	16 Retirement	33,991	33,991	33,991
226	245	253	17 Employment	269	269	269
4,656	7,701	8,872	18 SAIF	8,452	8,452	8,452
352,011	387,877	408,831	19 TOTAL PERSONNEL SERVICES	422,368	422,368	422,368
			20 MATERIALS AND SERVICES			
845	1,037	1,142	21 Memberships	1,140	1,140	1,140
18,983	12,618	14,400	22 Technical Services	14,400	14,400	14,400
14,977	16,780	20,000	23 Professional Services	25,000	25,000	25,000
812	812	812	24 Property Services	812	812	812
950	973	3,000	25 Repair & Maintenance Services	3,000	3,000	3,000
-	-	2,000	26 Rental	2,000	2,000	2,000
2,106	187	1,000	27 Advertising/Promotion	1,000	1,000	1,000
2,022	3,838	3,997	28 Training/Travel	3,990	3,990	3,990
3,854	3,730	7,000	29 Office Supplies	7,000	7,000	7,000
35,196	45,831	40,000	30 Operating Supplies	40,000	40,000	40,000
4,102	3,967	3,426	31 Uniforms/Clothing	3,420	3,420	3,420
20,212	17,673	25,000	32 Equipment Operating Supplies	25,000	25,000	25,000
154	574	1,500	33 Tools/Small Equipment	1,500	1,500	1,500
10,987	12,050	10,000	34 Utilities	10,000	10,000	10,000
580	699	2,500	35 Building & Grounds Maintenance	2,500	2,500	2,500
115,782	120,770	135,777	36 TOTAL MATERIALS & SERV.	140,762	140,762	140,762

WATER FUND
WATER DISTRIBUTION
SYSTEM MAINTENANCE

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			37 CAPITAL OUTLAY			
-	-	-	38 Land	-	-	-
749	422	2,500	39 Buildings	2,500	2,500	2,500
-	516	2,000	40 Projects/Improvements	2,000	2,000	2,000
1,652	1,427	2,000	41 Equipment/Machinery	2,000	2,000	2,000
327	219	500	42 Furniture	500	500	500
2,728	2,584	7,000	43 TOTAL CAPITAL OUTLAY	7,000	7,000	7,000
			44 TRANSFERS			
53,900	53,900	55,517	45 General Fund - Admin. Charge	55,517	55,517	55,517
15,000	15,000	15,000	46 Project/Equipment Reserve	15,000	15,000	15,000
-	-	-	47 Water Capital Construction Fund	-	-	-
25,000	25,000	25,000	48 Depreciation Reserve Fund	48,706	48,706	48,706
-	-	-	49 Water SDC Fund	-	-	-
93,900	93,900	95,517	50 TOTAL TRANSFERS	119,223	119,223	119,223
-	-	50,000	51 OPERATING CONTINGENCY	20,681	20,681	20,681
			52 DEBT SERVICE			
105,210	111,659	-	53 SPWF Bond Principal	-	-	-
13,294	6,845	-	54 SPWF Bond Interest	-	-	-
118,504	118,504	0	55 TOTAL DEBT SERVICE	0	0	0
682,925	723,634	697,125	56 TOTAL EXPENDITURES	710,034	710,034	710,034
-	-	-	57 Unappropriated Ending Fund Bal.	-	-	-
\$ 682,925	\$ 723,634	\$ 697,125	58 TOTAL	\$ 710,034	\$ 710,034	\$ 710,034

BUDGET NOTES:

**Capital Fund
SDC - Water**

Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

When new customers hook onto the City's water systems they are required to pay a Systems Development Charge. This allows for the extra capacity that the Water Treatment Utility will be taking on to serve them.

SDC Rates were adjusted in February 2005 for the first time since 1990.

2013 – 2014 ACCOMPLISHMENTS:

Continued planning for future projects relevant to this reserve fund.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Based upon historical data, the City anticipates receiving \$1,500 in System Development fees this year.

\$95,000 has been allocated for CIP replacement engineering and/or for a Water Master Plan update, enabling the City of Sweet Home a better opportunity to secure financing for future projects and provide a basis for fair and equitable water system development charges.

\$60,000 is budgeted for 2" water line replacement as identified in the Capital Improvement Plan (CIP).
\$70,000 for construction of community water filling & distribution station with additional funding identified within the "Water Capital Construction" reserve fund.

\$70,000 continues to be allocated for placement of a 10" waterline within Mountain View Road between Elm Street and Ames Creek Bridge in advance of the previously identified Sidewalk Placement project; additional funds for this project have also been identified within the "Water Depreciation" fund.

CAPITAL FUND
SDC - WATER

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
241,160	255,009	221,146	2 Working Capital (Accrual Basis)	320,330	320,330	320,330
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,196	1,362	1,003	4 Earning from Temp. Investments	1,499	1,499	1,499
-	-	-	5 Transferred from Other Funds	-	-	-
4,860	8,505	1,500	6 Water Development Fees	1,500	1,500	1,500
7,418	39,078	-	7 Water Development Fees Principal	-	-	-
375	377	-	8 Water Development Fees Interest	-	-	-
255,009	304,331	223,649	9 Total Resources, Exc. Taxes to be Levied	323,329	323,329	323,329
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
<u>255,009</u>	<u>304,331</u>	<u>223,649</u>	12 TOTAL RESOURCES	<u>323,329</u>	<u>323,329</u>	<u>323,329</u>
REQUIREMENTS						
-	-	40,000	1 MATERIALS AND SERVICES			
			2 Professional Services	95,000	95,000	95,000
<u>0</u>	<u>0</u>	<u>40,000</u>	3 TOTAL MATERIALS & SERV.	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
CAPITAL OUTLAY						
-	-	60,000	4 CAPITAL OUTLAY			
-	-	50,000	5 Waterline Expansion Projects	60,000	60,000	60,000
-	-	70,000	6 Water Fill Station	70,000	70,000	70,000
			7 Mt View Waterline	70,000	70,000	70,000
<u>0</u>	<u>0</u>	<u>180,000</u>	8 TOTAL CAPITAL OUTLAY	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
ENDING FUND BALANCE (prior years)						
			9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
255,009	304,331	3,649	b) Restricted	28,329	28,329	28,329
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
<u>255,009</u>	<u>304,331</u>	<u>3,649</u>	10 TOTAL ENDING FUND BAL	<u>28,329</u>	<u>28,329</u>	<u>28,329</u>
\$ 255,009	\$ 304,331	\$ 223,649	11 TOTAL REQUIREMENTS	\$ 323,329	\$ 323,329	\$ 323,329

Capital Fund
Water Construction Fund
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

This reserve fund is for the construction of “New” water infrastructure. Beginning fund balance is anticipated per annual audit reports. All previous funds were allocated for the completion of the water treatment facility located at 1500 47th Avenue. Additional funds, when available, typically come from transfers identified within the Water operating fund and when received through the user rate structure program.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$65,000 has been budgeted for the possible construction of a community water filling & distribution station as previously identified in the “Water SDC” reserve fund.

\$35,000 has been budgeted for infrastructure as required through-out the year, if necessary.

CAPITAL FUND
WATER CAPITAL CONSTRUCTION

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
110,314	110,881	111,501	2 Working Capital (Accrual Basis)	112,015	112,015	112,015
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
566	592	506	4 Earning from Temp. Investments	536	536	536
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
-	-	-	7 OECCD Loan	-	-	-
-	-	-	8 OECCD W/WW Loan	-	-	-
-	-	-	9 Intergovernmental Revenue	-	-	-
110,881	111,473	112,007	10 Total Resources, Exc. Taxes to be Levied	112,551	112,551	112,551
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
110,881	111,473	112,007	13 TOTAL RESOURCES	112,551	112,551	112,551
REQUIREMENTS						
-	-	-	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Engineering/System Design	-	-	-
0	0	0	3 TOTAL MATERIALS & SERV.	0	0	0
CAPITAL OUTLAY						
-	-	30,000	4 CAPITAL OUTLAY			
-	-	45,000	5 Waterline Projects	35,000	35,000	35,000
-	-	-	7 Water Fill Station	65,000	65,000	65,000
0	0	75,000	8 TOTAL CAPITAL OUTLAY	100,000	100,000	100,000
-	-	-	9 CONTINGENCY	-	-	-
ENDING FUND BALANCE (prior years)						
110,881	111,473	37,007	10 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted	12,551	12,551	12,551
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
110,881	111,473	37,007	11 TOTAL ENDING FUND BAL	12,551	12,551	12,551
\$ 110,881	\$ 111,473	\$ 112,007	12 TOTAL REQUIREMENTS	\$ 112,551	\$ 112,551	\$ 112,551

**Capital Fund
Water Depreciation
Responsible Manager: Michael J. Adams, Public Works Director**

DESCRIPTION:

This reserve fund was brought about through the water/wastewater rate study of 2000. The money in this reserve fund will be designated to provide for upgrades and maintenance to the existing treatment and distribution / transmission system. \$97,412 is intended to be transferred from the Water Operating Fund this budget year.

2013 – 2014 ACCOMPLISHMENTS:

Projects for the previous year included repair and/or replacement of various water system infrastructure including fire hydrants, water valve placement, and/or waterline repairs as necessary.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$140,000 has been budgeted for system wide leak detection, reservoir cleaning and crack sealing, fire hydrant repair/replacement, water meter replacement, and/or other replacement projects as may be necessary.

\$140,000 has been allocated to waterline and/or other system replacement construction. \$85,000 has been allocated to placement of a 10” waterline within Mountain View Road between Elm Street and Ames Creek Bridge in advance of the previously identified Sidewalk Placement project of which additional funds for this project has been previously identified within the “Water SDC Reserve” fund.

\$300,000 has been allocated for a needed replacement of a leaky and deteriorating 4” waterline in Cedar Street with a new 8” waterline.

Future planning will be necessary for future replacement of the 10th Avenue water storage reservoir when fundable. Total estimated construction cost is identified as \$3.5 Million.

**CAPITAL FUND
WATER DEPRECIATION**

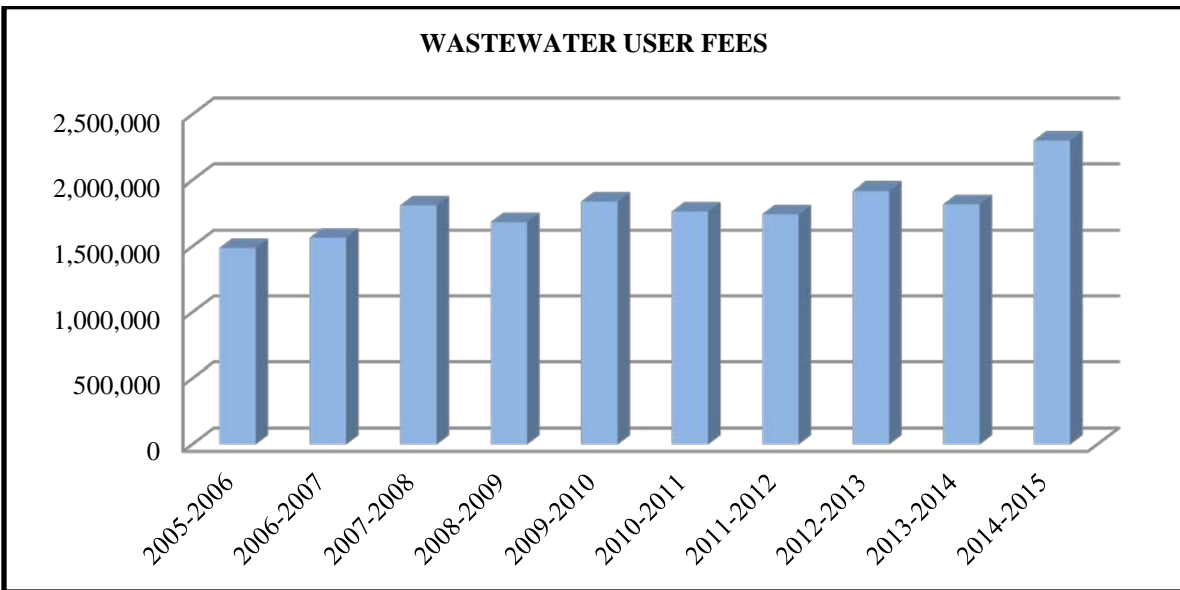
ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
635,800	600,298	620,624	2 Working Capital (Accrual Basis)	592,624	592,624	592,624
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
3,133	3,083	1,325	4 Earning from Temp. Investments	2,715	2,715	2,715
-	-	-	5 Miscellaneous Revenues	-	-	-
25,000	25,000	25,000	6 Transferred from Other Funds	97,412	97,412	97,412
663,934	628,381	646,949	7 Total Resources, Exc. Taxes to be Levied	692,751	692,751	692,751
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
663,934	628,381	646,949	10 TOTAL RESOURCES	692,751	692,751	692,751
REQUIREMENTS						
3,613	-	10,000	1 MATERIALS AND SERVICES			
-	-	5,000	2 Dist. System Leak Detection	20,000	20,000	20,000
-	-	50,000	3 Reservoir Leak Check/Sealing	50,000	50,000	50,000
-	-	10,000	4 Engineering for Project	30,000	30,000	30,000
-	43,046	-	5 Hydrant Repair/Replacement	40,000	40,000	40,000
-	-	-	6 Old WTP Demolition	-	-	-
3,613	43,046	75,000	7 TOTAL MATERIALS & SERV.	140,000	140,000	140,000
1,702	-	-	8 CAPITAL OUTLAY			
58,321	20,712	182,000	9 Replacement Construction	-	-	-
-	-	83,000	10 Waterline Replacement	140,000	140,000	140,000
-	-	-	11 Mt View Waterline	85,000	85,000	85,000
-	-	-	12 Cedar St Water Line 4" - 8"	300,000	300,000	300,000
-	-	-	13 Emergency Water Trt Package	20,000	20,000	20,000
60,023	20,712	265,000	14 TOTAL CAPITAL OUTLAY	545,000	545,000	545,000
600,298	564,624	306,949	15 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed	7,751	7,751	7,751
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
600,298	564,624	306,949	16 TOTAL ENDING FUND BAL	7,751	7,751	7,751
\$ 663,934	\$ 628,381	\$ 646,949	17 TOTAL REQUIREMENTS	\$ 692,751	\$ 692,751	\$ 692,751

Wastewater Fund Resources

This fund is used to provide for sewer charges and related expenditures for personnel, materials and services, capital outlay, inter-fund transfers and debt service.

The proposed budget for this Enterprise Fund reflects revenue consistent with the anticipation the City will need to make a wastewater (sewer) user rate adjustment increase for budget year 2014-2015. Although the final actual user rate increase is subject to future Council decision, the projected revenue within this document is consistent with current staffing levels and based upon Council budget direction. Once established by Council, the user rates must be adequate enough to pay for the utility on a twelve-month basis including debt service.

Although user rates will be established to produce approximately \$2,510,693 in annual revenues, only \$2,301,469 has been budgeted to receive due to delinquencies, adjustments and non-payments that can occur during the year. The budgeted revenue is necessary for the operation and maintenance of the wastewater enterprise for twelve months.



WASTEWATER FUND

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
\$ 0	\$ 0	\$ 0	Beginning Fund Balance:	\$ 0	\$ 0	\$ 0
-	-	-	1 Available Cash on Hand (Cash Basis), c	-	-	-
911,024	621,715	621,715	2 Net Working Capital(Accrual Basis)	19,613	19,613	19,613
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
3,053	2,260	1,834	4 Interest	1,501	1,501	1,501
			5 OTHER RESOURCES			
1,745,384	1,921,093	1,821,397	6 Sewer User Fees	2,301,469	2,301,469	2,301,469
2,412	6,811	-	7 Miscellaneous Revenue	5,000	5,000	5,000
-	(17,500)	-	8 Sale of Vehicles/Auctions	-	-	-
2,661,873	2,534,379	2,444,946	9 Total Resources, Exc.Taxes to be Levied	2,327,583	2,327,583	2,327,583
0	0	-	10 Taxes Necessary to Balance	-	-	-
-	-	0	11 Taxes Collected in Year Levied	0	0	0
\$ 2,661,873	\$ 2,534,379	\$ 2,444,946	12 TOTAL RESOURCES	\$ 2,327,583	\$ 2,327,583	\$ 2,327,583

**WASTEWATER FUND
SUMMARY**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
8.24	8.24	8.24	1 FTE POSITIONS	8.14	8.14	8.14
PERSONNEL SERVICES						
\$ 104,352	\$ 111,099	\$ 112,854	1 Treatment Plant	\$ 117,014	\$ 117,014	\$ 117,014
436,548	440,290	470,377	2 System Maintenance	466,089	466,089	466,089
540,900	551,390	583,231	3 TOTAL PERSONNEL SERVICES	583,103	583,103	583,103
MATERIALS AND SERVICES						
486,077	488,083	511,280	1 Treatment Plant	523,635	523,635	523,635
77,447	74,586	104,910	2 System Maintenance	109,775	109,775	109,775
563,524	562,668	616,190	3 TOTAL MATERIALS & SERV.	633,410	633,410	633,410
CAPITAL OUTLAY						
1,590	844	1,500	1 Buildings	1,500	1,500	1,500
0	5,567	3,200	2 Projects/Improvements	4,150	4,150	4,150
15,207	4,259	10,998	3 Equipment/Machinery	10,380	10,380	10,380
316	219	500	4 Furniture	500	500	500
17,113	10,889	16,198	5 TOTAL CAPITAL OUTLAY	16,530	16,530	16,530
TRANSFERRED TO OTHER FUNDS						
107,800	107,800	111,034	1 General Fund - Admin. Charge	111,034	111,034	111,034
3,500	3,500	3,500	2 Project/Equipment Reserve	3,500	3,500	3,500
20,000	0	0	3 Capital Construction Fund	0	0	0
163,000	0	0	4 Depreciation Reserve	0	0	0
-	0	70,000	5 General Operating Contingency	40,427	40,427	40,427
294,300	111,300	184,534	6 TOTAL TRANS. & CONTING.	154,961	154,961	154,961
DEBT SERVICE						
61,630	61,630	61,630	1 SPWF Bond	0	0	0
562,691	875,989	977,222	2 CWSRF Loans	880,693	880,693	880,693
624,321	937,619	1,038,852	3 TOTAL DEBT SERVICE	880,693	880,693	880,693
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
621,715	360,514	5,941	b) Restricted	58,886	58,886	58,886
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
621,715	360,514	5,941	5 TOTAL ENDING FUND BAL	58,886	58,886	58,886
\$ 2,661,873	\$ 2,534,379	\$ 2,444,946	6 TOTAL	\$ 2,327,583	\$ 2,327,583	\$ 2,327,583

Wastewater Fund
Wastewater Treatment Plant
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Operating and Maintaining the Water and Wastewater Treatment Facilities and appropriate Distribution and Collection Systems in such a way as to meet strict governmental requirements while providing safe drinking water and protecting the health of the environment.

This facility consists of 6 unit processes, including influent pumping, aeration, clarification, sludge dewatering and disposal, disinfections, and two gravity filters that are operated during certain periods throughout the year. Laboratory facilities which support the operations and comply with state and federal mandates are also associated with the overall operation of the Wastewater facility. This effort involves valve, pump and aerator operation and maintenance, cleaning of grounds and facilities, sludge dewatering and disposal activities, process operation, monitoring and reporting.

The monitoring activities are composed of effluent flow monitoring and lab testing. The city maintains a water quality lab for the purpose of meeting state and federal regulations for treatment and discharge of municipal sewage. In-house analysis includes daily, weekly and monthly testing for BOD (Biological Oxygen Demand), fecal coliforms, suspended solids, volatile solids and total solids, as well as chlorine concentration and pH.

Certified private laboratories perform annual and periodic testing for inorganic toxic chemicals (heavy metals), organic toxic chemicals (pesticides) and radioactive contamination. All data from these monitoring activities are collected, correlated and entered into appropriate report formats for submittal to the regulatory agencies (DEQ and EPA).

Other objectives are to try to meet discharge permit requirements within feasible limits set forth under our new NPDES Discharge Permit; continue operations with effluent recycling and sludge watering improvements; and continue replacement reserve. Final MAO negotiations have been completed and the new NPDES permit has been received. Under the new MAO the City is working under a strict guideline regarding the removal of the inflow into the sanitary sewer system.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

The City has the responsibility to provide high-quality water and wastewater treatment services to the citizens of Sweet Home in the most cost-effective, most economically sound, and safest manner possible. In an effort to better meet this objective, on December 1, 2006, the City entered into a ten-year contract with CH2M Hill (formally known as OMI, Inc.) for the Operation, Maintenance, and Management of the Water and Wastewater Treatment Facilities for the City of Sweet Home. Cost for this contract is reflected in “Materials & Services” portion of the budget and is off-set by the savings in “Personnel Services”.

As is represented in the “Technical Services” line item throughout all the Enterprise Funds, this line item accurately reflects true costs associated with utility billing printing and mailing costs, meter reading, and computer technical support through contract services agreement.

In addition to having the operation and maintenance management of the treatment facilities handled by CH2M Hill, \$55,517 will be transferred to cover actual costs associated with this fund incurred by City Hall staff. \$1,500 will again be transferred to Project/Equipment Reserve fund.

Wastewater Fund
Wastewater Treatment Plant
Responsible Manager: Michael J. Adams, Public Works Director

CAPITAL OUTLAY:

Equipment/Machinery: \$5,380

Vers-a-matic Pump
Sodium Hypo-Chlorite feed pump
(Improved disinfection during high flows)

Projects/Improvements: \$1,650

Hatch Door installation on digester cover

WASTEWATER FUND
WASTEWATER TREATMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1.50	1.50	1.50	1 FTE POSITIONS	1.49	1.49	1.49
			1 PERSONNEL SERVICES			
\$ 16,847	\$ 17,342	\$ 17,095	2 Public Works Director (1) 22%	\$ 18,145	\$ 18,145	\$ 18,145
7,903	8,134	8,326	3 Staff Engineer (1) 14%	9,085	9,085	9,085
18,389	19,089	19,663	4 Engineering Tech. I (2) 45%	20,727	20,727	20,727
7,997	8,387	8,461	5 Administrative Clerk (1) 18%	8,803	8,803	8,803
15,459	18,243	18,799	6 Account/UB Clerk II (2) 25%	19,941	19,941	19,941
-	181	-	7 Overtime	-	-	-
21,067	23,501	23,721	8 Group Insurance	22,574	22,574	22,574
4,967	5,336	5,534	9 FICA	5,868	5,868	5,868
9,229	9,818	9,910	10 Retirement	10,485	10,485	10,485
67	71	72	11 Employment	77	77	77
2,426	997	1,273	12 SAIF	1,309	1,309	1,309
104,352	111,099	112,854	13 TOTAL PERSONNEL SERVICES	117,014	117,014	117,014
			14 MATERIALS AND SERVICES			
260	267	300	15 Memberships	298	298	298
16,124	8,807	17,400	16 Technical Services	17,400	17,400	17,400
467,583	478,596	489,130	17 Professional Services	493,500	493,500	493,500
2,000	-	2,000	18 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	19 Rentals	-	-	-
-	-	-	20 Advertising/Promotion	-	-	-
63	149	1,050	21 Training/Travel	1,043	1,043	1,043
-	-	-	22 Office Supplies	-	-	-
-	-	-	23 Operating Supplies	-	-	-
46	265	900	24 Uniforms/Clothing	894	894	894
-	-	-	25 Equipment Operating Supplies	-	-	-
-	-	500	26 Tools/Small Equipment	500	500	500
-	-	-	27 Utilities	-	-	-
-	-	-	28 Building & Grounds Maintenance	-	-	-
486,077	488,083	511,280	29 TOTAL MATERIALS & SERV.	523,635	523,635	523,635

WASTEWATER FUND
WASTEWATER TREATMENT

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			30 CAPITAL OUTLAY			
948	-	-	31 Buildings	-	-	-
-	5,567	1,200	32 Projects/Improvements	1,650	1,650	1,650
13,112	1,408	7,498	33 Equipment/Machinery	5,380	5,380	5,380
-	-	-	34 Furniture	-	-	-
14,060	6,975	8,698	35 TOTAL CAPITAL OUTLAY	7,030	7,030	7,030
			36 TRANSFERS			
53,900	53,900	55,517	37 General Fund - Admin. Charge	55,517	55,517	55,517
1,500	1,500	1,500	38 Project/Equipment Reserve Fund	1,500	1,500	1,500
10,000	-	-	39 Capital Construction Fund	-	-	-
80,000	-	-	40 Depreciation Reserve Fund	-	-	-
145,400	55,400	57,017	41 TOTAL TRANSFERS	57,017	57,017	57,017
-		35,000	42 OPERATING CONTINGENCY	21,141	21,141	21,141
			43 DEBT SERVICE			
52,950	55,698	58,589	44 SPWF Bond Principal	-	-	-
8,680	5,931	3,041	45 SPWF Bond Interest	-	-	-
61,630	61,630	61,630	46 TOTAL DEBT SERVICE	0	0	0
811,518	723,186	786,479	47 TOTAL EXPENDITURES	725,837	725,837	725,837
-	-	-	48 Unappropriated Ending Fund Bal.	-	-	-
\$ 811,518	\$ 723,186	\$ 786,479	49 TOTAL	\$ 725,837	\$ 725,837	\$ 725,837

BUDGET NOTES:

Wastewater Fund
Wastewater Collection System Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Operating and Maintaining the Water and Wastewater Treatment Facilities and appropriate Distribution and Collection Systems in such a way as to meet strict governmental requirements while providing safe drinking water and protecting the health of the environment.

This maintenance includes annual cleaning of over 64 miles of sewer main from 6-inch to 24-inch in diameter. Cleaning involves the use of the Aqua-tech High Velocity Sewer Cleaner and the Vac-All Sweeper Catch Basin Cleaner, grouting manholes, sewer mains, reviewing and updating files.

An annual minimum of \$50,000 Infiltration and Inflow Reduction program is in progress. The Infiltration and Inflow Program will follow the review report completed from the existing video tapes of the sewer system. At the same time the sewer video inspection unit will be used to make spot inspections. The replacement cost, if our sewer system is allowed to continue to deteriorate to the extent that total replacement would be required, would be well over \$26,000,000 value.

The initial objectives include reduction of inflow into depressed manhole covers and manhole bases, elimination of inaccessible manholes and manhole grouting. Occasional excavation and repair of mains and manhole lid replacement will continue on an as-needed basis.

Root removal is also a routine activity under this fund.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

In order to meet the MAO requirement (established by DEQ) of the removal of all reasonable inflow that the City has legal control of, we will continue to smoke test and inspect manholes, public main lines, as well as private sewer service laterals throughout the City.

\$55,517 will be transferred to cover actual costs incurred by City Hall staff; \$2,000 towards the Project/Equipment Reserve Fund.

Complete loan payments have begun and is reflected within this budget for the full \$14.886 million dollars that have been borrowed for the removal of excessive infiltration and inflow in the entire collection system.

As is represented in the “Technical Services” line item throughout all the Enterprise Funds, this line item accurately reflects true costs associated with utility billing printing and mailing costs, meter reading, and computer technical support through contract services agreement.

Wastewater Fund
Wastewater Collection System Maintenance
Responsible Manager: Michael J. Adams, Public Works Director

CAPITAL OUTLAY:

Buildings:	\$ 1,500
As necessary	
Projects/Improvement:	\$ 2,500
As necessary	
Equipment/Machinery:	\$ 5,000
As necessary	
Furniture:	\$ 500
Ergonomic Compliance as necessary	

**WASTEWATER FUND
COLLECTION SYSTEM
MAINTENANCE**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
6.74	6.74	6.74	1 FTE POSITIONS	6.65	6.65	6.65
			1 PERSONNEL SERVICES			
\$ 16,847	\$ 17,342	\$ 17,095	2 Public Works Director (1) 22%	\$ 18,145	\$ 18,145	\$ 18,145
19,768	19,867	20,407	3 Maint. Superintendent (1) 33%	20,571	20,571	20,571
13,548	13,944	14,274	4 Staff Engineer (1) 24%	15,575	15,575	15,575
18,389	19,089	19,663	5 Engineering Tech. I (2) 45%	19,802	19,802	19,802
10,219	10,716	10,812	6 Administrative Clerk (1) 23%	11,249	11,249	11,249
13,887	14,201	14,488	7 Public Works Secretary (1) 40%	14,696	14,696	14,696
15,459	18,242	18,799	8 Account/UB Clerk II (2) 25%	18,346	18,346	18,346
42,406	44,547	44,465	9 Crew Leader Collect. (1) 100%	46,265	46,265	46,265
110,927	104,198	116,475	10 Muni. Maint. Worker (3) 100%	115,385	115,385	115,385
15,462	15,908	15,946	11 Mechanic (1) 36%	16,588	16,588	16,588
5,000	3,796	5,000	12 Temporary Help	-	-	-
1,558	940	3,000	13 Overtime	4,500	4,500	4,500
90,036	96,362	97,701	14 Group Insurance	90,579	90,579	90,579
20,700	20,985	22,982	15 FICA	23,380	23,380	23,380
35,631	33,892	37,287	16 Retirement	38,480	38,480	38,480
276	279	300	17 Employment	306	306	306
6,437	5,982	11,683	18 SAIF	12,222	12,222	12,222
436,548	440,290	470,377	19 TOTAL PERSONNEL SERVICES	466,089	466,089	466,089
			20 MATERIALS AND SERVICES			
940	929	1,348	21 Memberships	1,330	1,330	1,330
19,846	10,418	14,400	22 Technical Services	14,400	14,400	14,400
10,652	15,402	20,000	23 Professional Services	25,000	25,000	25,000
960	985	3,000	24 Repair & Maintenance Services	3,000	3,000	3,000
-	-	1,000	25 Rentals	1,000	1,000	1,000
232	244	900	26 Advertising/Promotion	900	900	900
2,273	2,821	4,718	27 Training/Travel	4,655	4,655	4,655
2,922	2,913	2,500	28 Office Supplies	2,500	2,500	2,500
3,657	3,963	10,000	29 Operating Supplies	10,000	10,000	10,000
4,560	3,797	4,044	30 Uniforms/Clothing	3,990	3,990	3,990
22,528	24,447	32,000	31 Equipment Operating Supplies	32,000	32,000	32,000
174	153	1,500	32 Tools/Small Equipment	1,500	1,500	1,500
8,327	8,153	7,500	33 Utilities	7,500	7,500	7,500
377	360	2,000	34 Building & Grounds Maintenance	2,000	2,000	2,000
77,447	74,586	104,910	35 TOTAL MATERIALS & SERV.	109,775	109,775	109,775

**WASTEWATER FUND
COLLECTION SYSTEM
MAINTENANCE**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			36 CAPITAL OUTLAY			
642	844	1,500	37 Buildings	1,500	1,500	1,500
-	-	2,000	38 Projects/Improvements	2,500	2,500	2,500
2,095	2,851	3,500	39 Equipment/Machinery	5,000	5,000	5,000
316	219	500	40 Furniture	500	500	500
<u>3,053</u>	<u>3,914</u>	<u>7,500</u>	41 TOTAL CAPITAL OUTLAY	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
			42 TRANSFERS			
53,900	53,900	55,517	43 General Fund - Admin. Charge	55,517	55,517	55,517
2,000	2,000	2,000	44 Project/Equipment Reserve Fund	2,000	2,000	2,000
10,000	-	-	45 Capital Construction Fund	-	-	-
83,000	-	-	46 Depreciation Reserve Fund	-	-	-
<u>148,900</u>	<u>55,900</u>	<u>57,517</u>	47 TOTAL TRANSFERS	<u>57,517</u>	<u>57,517</u>	<u>57,517</u>
-		35,000	48 OPERATING CONTINGENCY	19,286	19,286	19,286
			49 DEBT SERVICE			
175,640	181,199	186,934	50 CWSRF R89750 P - Phase 1&2	192,848	192,848	192,848
108,662	95,288	95,556	51 CWSRF R89750 I & F	88,693	88,693	88,693
150,803	190,436	263,634	52 CWSRF R89751 P - Phase 3	198,519	198,519	198,519
127,586	146,878	157,098	53 CWSRF R89751 I & F	128,758	128,758	128,758
-	250,000	250,000	54 CWSRF R89752 P - Phase 4	250,000	250,000	250,000
-	12,188	24,000	55 CWSRF R89752 I & F	21,875	21,875	21,875
<u>562,691</u>	<u>875,989</u>	<u>977,222</u>	56 TOTAL DEBT SERVICE	<u>880,693</u>	<u>880,693</u>	<u>880,693</u>
1,228,640	1,450,679	1,652,526	57 TOTAL EXPENDITURES	1,542,860	1,542,860	1,542,860
-	-	-	58 Unappropriated Ending Fund Bal.	-	-	-
<u>\$ 1,228,640</u>	<u>\$ 1,450,679</u>	<u>\$ 1,652,526</u>	59 TOTAL	<u>\$ 1,542,860</u>	<u>\$ 1,542,860</u>	<u>\$ 1,542,860</u>

BUDGET NOTES:

**Capital Fund
SDC - Wastewater
Responsible Manager: Michael J. Adams, Public Works Director**

DESCRIPTION:

When new customers hook onto the City's sewer lines, they are required to pay a Systems Development Charge. This allows for the extra capacity that the Wastewater Treatment Utility will be taking on to serve them.

SDC Rates were adjusted in February 2005 for the first time since 1990. Accordingly and based on Building Department projects for the coming fiscal year, the City anticipates receiving approximately \$15,000 in fees this year.

2013 – 2014 ACCOMPLISHMENTS:

There were no projects scheduled for the year in relation to expansion of the system.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$215,000 has been budgeted to aid in the reduction of inflow and/or any expansion of the Sanitary Sewer system that may be required as a result of regulatory compliance or new connections that may arise throughout the coming year.

CAPITAL FUND
SDC - WASTEWATER

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
325,597	334,430	212,564	2 Working Capital (Accrual Basis)	352,531	352,531	352,531
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,604	1,769	1,632	4 Earning from Temp. Investments	1,670	1,670	1,670
-	-	-	5 Transferred from Other Funds	-	-	-
2,496	4,992	1,000	6 Sewer Development Fees	1,000	1,000	1,000
4,452	2,059	-	7 Sewer Development Fees Princ.	-	-	-
281	164	-	8 Sewer Development Fees Int.	-	-	-
334,430	343,414	215,196	9 Total Resources, Exc. Taxes to be Levied	355,201	355,201	355,201
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
334,430	343,414	215,196	12 TOTAL RESOURCES	355,201	355,201	355,201
REQUIREMENTS						
-	-	100,000	1 MATERIALS AND SERVICES			
			2 Professional Services	100,000	100,000	100,000
0	0	100,000	3 TOTAL MATERIALS & SERV.	100,000	100,000	100,000
-	-	115,196	4 CAPITAL OUTLAY			
			5 MAO/System Expansion	115,000	115,000	115,000
0	0	115,196	6 TOTAL CAPITAL OUTLAY	115,000	115,000	115,000
7 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
334,430	343,414	-	b) Restricted	140,201	140,201	140,201
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
334,430	343,414	0	8 TOTAL ENDING FUND BAL	140,201	140,201	140,201
\$ 334,430	\$ 343,414	\$ 215,196	9 TOTAL REQUIREMENTS	\$ 355,201	\$ 355,201	\$ 355,201

Capital Fund
Wastewater Construction Fund
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Funds within this fund are designated for Capital Improvement Projects only as designated through the rate structure proposal.

2013 – 2014 ACCOMPLISHMENTS:

No projects were completed this year in relation to new facilities within the wastewater utility.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$150,000 has been budgeted for design upgrades of sewer lines within in the City as identified by the MAO.

\$360,000 has been budgeted for projects identified in the existing facility plan and/or to be identified in a forthcoming new Facility Plan.

CAPITAL FUND
WASTEWATER CAPITAL CONSTRUCTION

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
492,414	514,919	514,919	2 Working Capital (Accrual Basis)	515,701	515,701	515,701
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
2,505	2,703	2,500	4 Earning from Temp. Investments	2,468	2,468	2,468
20,000	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Miscellaneous Revenues	-	-	-
514,919	517,622	517,419	7 Total Resources, Exc. Taxes to be Levied	518,169	518,169	518,169
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
514,919	517,622	517,419	10 TOTAL RESOURCES	518,169	518,169	518,169
MATERIALS AND SERVICES						
-	4,389	150,000	1 MATERIALS AND SERVICES			
			2 Professional Services	150,000	150,000	150,000
0	4,389	150,000	3 TOTAL MATERIALS & SERV.	150,000	150,000	150,000
REQUIREMENTS						
-	-	80,000	4 CAPITAL OUTLAY			
-	-	280,000	5 Wastewater System	80,000	80,000	80,000
			6 Facility Plan Implementation	280,000	280,000	280,000
0	0	360,000	7 TOTAL CAPITAL OUTLAY	360,000	360,000	360,000
-	-	-	8 CONTINGENCY	-	-	-
ENDING FUND BALANCE (prior years)						
			9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
514,919	513,233	7,419	b) Restricted	8,169	8,169	8,169
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
514,919	513,233	7,419	10 TOTAL ENDING FUND BAL	8,169	8,169	8,169
\$ 514,919	\$ 517,622	\$ 517,419	11 TOTAL REQUIREMENTS	\$ 518,169	\$ 518,169	\$ 518,169

Capital Fund
Wastewater Depreciation
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

This is a reserve fund brought about through the water/wastewater rates. The money in this reserve fund will be designated to provide for upgrades and maintenance to the existing distribution and transmission system. No funds are scheduled to be transferred in from the Wastewater Fund this fiscal year.

2013 – 2014 ACCOMPLISHMENTS:

We were able to begin the Sanitary Sewer Lateral Replacement Grant program in which citizens with failing and/or leaky sewer laterals can apply for potential reimbursement.

We were also able to begin the process of creating a new Facility Plan that will incorporate results of all I/I work done to date as well as identify next steps necessary for regulatory compliance with State and Federal regulations.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

All allocations identified are ultimately used for Inflow & Infiltration reduction within the system and/or for the repair or replacement of existing sanitary sewer infrastructure. Allocations are broken out to enhance reporting requirements as well as for ease of project tracking.

\$150,000 has been budgeted for Inflow & Infiltration reduction, of which, an annual minimum required by current NPDES permit and MAO. The Infiltration and Inflow Program will follow the review report completed from the existing video tapes of the sewer system. At the same time the sewer video inspection unit will be used to make spot inspections. The replacement cost, if our sewer system is allowed to continue to deteriorate to the extent that total replacement would be required, would be well over \$26,000,000 in value.

\$200,000 has been allocated to general system maintenance repair/replacement as necessary and/or for specific I/I reduction projects identified throughout the year. \$300,000 has been allocated to professional services for evaluation and/or facility plan implementation.

\$350,000 has been budgeted for general MAO inflow reduction requirements as needed and/or identified.

\$200,000 has been identified and allocated for use in the approved and adopted sewer lateral replacement program in which property owners may be able to gain access to these funds for the replacement and/or rehabilitation of their sewer laterals on private property.

\$169,787 has been committed to expenditures in future year(s).

CAPITAL FUND
WASTEWATER DEPRECIATION

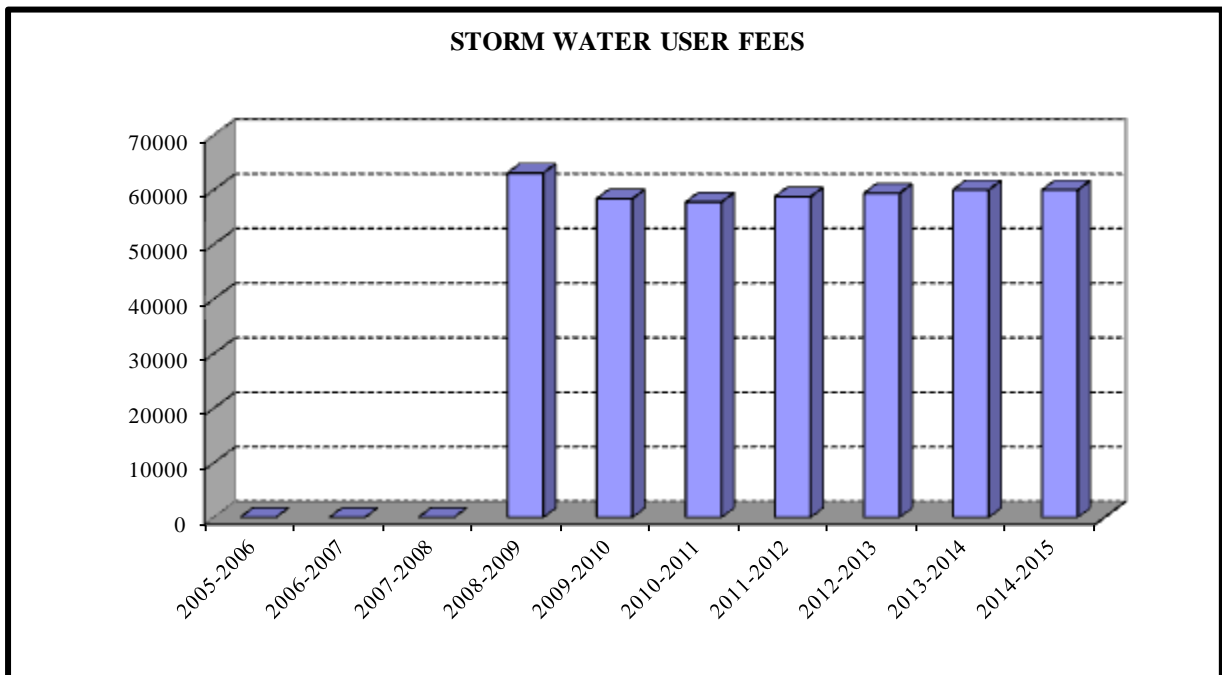
ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,777,753	1,898,044	1,665,000	2 Working Capital (Accrual Basis)	1,362,618	1,362,618	1,362,618
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
8,201	8,629	8,375	4 Earning from Temp. Investments	7,169	7,169	7,169
45,764	3,743	-	5 I&I User Fees	-	-	-
712,724	175,249	-	6 CWSRF R89751 - Phase 3	-	-	-
3,283,766	-	-	7 CWSRF R89752 - Phase 4	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
163,000	-	-	9 Transferred from Other Funds	-	-	-
5,991,208	2,085,666	1,673,375	10 Total Resources, Exc. Taxes to be Levied	1,369,787	1,369,787	1,369,787
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
5,991,208	2,085,666	1,673,375	13 TOTAL RESOURCES	1,369,787	1,369,787	1,369,787
REQUIREMENTS						
50,973	138,629	375,000	1 MATERIALS AND SERVICES	200,000	200,000	200,000
-	-	125,000	2 Professional Services	300,000	300,000	300,000
50,973	138,629	500,000	3 WW Facility Plan	500,000	500,000	500,000
50,973	138,629	500,000	4 TOTAL MATERIALS & SERV.	500,000	500,000	500,000
REQUIREMENTS						
3,949,377	269,724	-	5 CAPITAL OUTLAY	-	-	-
92,815	136,913	565,000	6 Construction - R89752 - Phase 4	-	-	-
-	-	250,000	7 I & I	150,000	150,000	150,000
-	-	200,000	8 MAO Requirements	350,000	350,000	350,000
-	-	200,000	9 Sewer Lateral Program	200,000	200,000	200,000
4,042,192	406,636	1,015,000	10 TOTAL CAPITAL OUTLAY	700,000	700,000	700,000
ENDING FUND BALANCE (prior years)						
1,898,044	1,540,400	158,375	11 ENDING FUND BALANCE (prior years)	169,787	169,787	169,787
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
1,898,044	1,540,400	158,375	12 TOTAL ENDING FUND BAL	169,787	169,787	169,787
\$ 5,991,208	\$ 2,085,666	\$ 1,673,375	13 TOTAL REQUIREMENTS	\$ 1,369,787	\$ 1,369,787	\$ 1,369,787

Storm Water Fund Resources

The Storm water Operating Fund is used to account for storm water charges for services and related expenditures for personnel, materials and services, capital outlay, inter-fund transfers and debt service.

The City began collecting a storm water drainage utility user rate July 2008 and is expected to begin its seventh year at the existing level of \$1.00 / EDU. This is expected to generate an additional \$60,000 for budget year 2014-2015.

Unless it is decided by City Council to adjust rates upward sooner, this year (2014-15) will most likely be the last year this Enterprise Fund will be able to operate at the current user rate of \$1.00 / EDU. Due to existing, on-going, and anticipated regulatory requirements, it will become necessary to increase this Stormwater user rate in order to adequately operate and maintain the Stormwater Utility adequately.



STORMWATER FUND
STORM WATER DRAINAGE

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
39,068	29,490	14,692	2 Working Capital (Accrual Basis)	60,000	60,000	60,000
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
214	103	118	4 Earning from Temp. Investments	153	153	153
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
58,749	59,386	60,000	7 Storm Water Fees	60,000	60,000	60,000
98,032	88,979	74,810	8 Total Resources, Exc. Taxes to be Levied	120,153	120,153	120,153
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied	-	-	-
98,032	88,979	74,810	11 TOTAL RESOURCES	120,153	120,153	120,153
REQUIREMENTS						
60,424	65,144	69,139	1 PERSONNEL SERVICES	81,271	81,271	81,271
2,819	2,089	3,600	2 MATERIALS AND SERVICES	3,650	3,650	3,650
300	0	250	3 CAPITAL OUTLAY	250	250	250
5,000	5,000	1,500	4 TRANSFERS	1,500	1,500	1,500
0	0	0	5 CONTINGENCY	2,605	2,605	2,605
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
29,490	16,746	321	c) Committed	30,877	30,877	30,877
d) Assigned						
e) Unassigned						
f) Unappropriated						
29,490	16,746	321	7 TOTAL ENDING FUND BAL	30,877	30,877	30,877
\$ 98,032	\$ 88,979	\$ 74,810	8 TOTAL REQUIREMENTS	\$ 120,153	\$ 120,153	\$ 120,153

Storm Water Fund
Storm Water Drainage
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

The Storm Water Operating Fund is used to account for storm water charges for services and related expenditures for personnel, materials and service, capital outlay, inter-fund transfers and debt service.

Due to anticipated government requirements as well as City Council directive, City Council established a Storm Water Drainage Utility in 2008. As there are many storm water drainage/flooding problems in various areas throughout Sweet Home, a user rate of \$4.00 / EDU was identified as an appropriate rate to generate funds to adequately operate the utility for one year. Due to this being an additional user rate for the community, along with the rate increase for water and wastewater, it was determined to be in the best interest of the citizenry to approve the current \$1.00 / EDU rate at that time with the anticipation of raising it gradually over the years.

This fund shows transfers and expenditures to specific reserve funds within the Storm Water Drainage Utility of funds collected the year. This fund accounts for 1.14 FTE employee within personnel and materials & services.

2013 – 2014 ACCOMPLISHMENTS:

Preventive maintenance of storm system to minimize local flooding

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$0 will be transferred into the Depreciation Reserve Fund this year due to limited funding;
\$1,500 will be transferred to Capital Reserve Fund.

Storm Water Fund
Storm Water Drainage
Responsible Manager: Michael J. Adams, Public Works Director

Capital Outlay:

Project/Improvements:
As necessary

\$ 250

STORM WATER FUND
STORM WATER DRAINAGE

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
0.00	1.00	1.00	1 FTE POSITIONS	1.14	1.14	1.14
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Public Works Director (1) 5%	\$ -	\$ -	\$ -
-	-	-	3 Maintenance Super (1) 3%	1,929	1,929	1,929
-	-	-	4 Engineering Tech (2) 4%	3,683	3,683	3,683
31,591	36,172	37,447	5 Muni. Maint. Worker (1) 100%	41,318	41,318	41,318
-	-	-	6 Account/UB Clerk II (2) 2%	1,595	1,595	1,595
-	-	-	7 Public Works Secretary 3%	1,130	1,130	1,130
2,500	-	-	8 Temporary Help	-	-	-
560	832	-	9 Overtime	1,500	1,500	1,500
17,536	19,275	20,290	10 Group Insurance	15,889	15,889	15,889
2,625	2,738	2,865	11 FICA	3,772	3,772	3,772
4,205	4,440	4,494	12 Retirement	5,895	5,895	5,895
35	37	37	13 Employment	49	49	49
1,371	1,650	4,006	14 SAIF	4,511	4,511	4,511
60,424	65,144	69,139	15 TOTAL PERSONNEL SERVICES	81,271	81,271	81,271
			16 MATERIALS AND SERVICES			
-	-	200	17 Memberships	200	200	200
1,879	826	-	18 Technical Services	-	-	-
99	-	-	19 Professional Services	-	-	-
-	-	500	20 Repair & Maintenance Services	500	500	500
-	-	-	21 Rentals	-	-	-
-	-	500	22 Advertising/Promotion	500	500	500
31	478	700	23 Training/Travel	700	700	700
-	-	-	24 Office Supplies	-	-	-
-	96	500	25 Operating Supplies	500	500	500
810	688	600	26 Uniforms/Clothing	650	650	650
-	-	-	27 Equipment Operating Supplies	-	-	-
-	-	100	28 Tools/Small Equipment	100	100	100
-	-	500	29 Utilities	500	500	500
-	-	-	30 Building & Grounds Maintenance	-	-	-
2,819	2,089	3,600	31 TOTAL MATERIALS & SERV.	3,650	3,650	3,650

STORM WATER FUND
STORM WATER DRAINAGE

ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2013-14	DESCRIPTION OF EXPENDITURES	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
			32 CAPITAL OUTLAY			
-	-	-	33 Buildings	-	-	-
-	-	250	34 Projects/Improvements	250	250	250
300	-	-	35 Equipment/Machinery	-	-	-
-	-	-	36 Furniture	-	-	-
<u>300</u>	<u>0</u>	<u>250</u>	37 TOTAL CAPITAL OUTLAY	<u>250</u>	<u>250</u>	<u>250</u>
			38 TRANSFERS			
-	-	-	39 General Fund - Admin. Charge	-	-	-
-	-	-	40 Project/Equipment Reserve Fund	-	-	-
-	-	-	41 Storm SDC Fund	-	-	-
3,500	3,500	-	42 Storm Depreciation Fund	-	-	-
1,500	1,500	1,500	43 Storm Capital Fund	1,500	1,500	1,500
<u>5,000</u>	<u>5,000</u>	<u>1,500</u>	44 TOTAL TRANSFERS	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
-	-		45 OPERATING CONTINGENCY	2,605	2,605	2,605
68,542	72,233	74,489	46 TOTAL EXPENDITURES	89,276	89,276	89,276
29,490	16,746	321	47 ENDING FUND BALANCE	30,877	30,877	30,877
<u>\$ 98,032</u>	<u>\$ 88,979</u>	<u>\$ 74,810</u>	48 TOTAL	<u>\$ 120,153</u>	<u>\$ 120,153</u>	<u>\$ 120,153</u>

BUDGET NOTES:

**Capital Fund
SDC - Storm Water
Responsible Manager: Michael J. Adams, Public Works Director**

DESCRIPTION:

Under the new program, when new connections are made to the City's public storm water conveyance system there will be a requirement to pay a System Development Charge (SDC).

2013 – 2014 ACCOMPLISHMENTS:

There were no system expansion projects scheduled for the year.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Build funds necessary to “expand” the system as required to accommodate growth or to fund a SDC study. It is recommended funds be allocated this fiscal year to a study and implementation of an appropriate SDC methodology in which a fund can be created to replenish this fund. These funds allocated here are intended to be combined with funds within the Stormwater Capital Reserve Fund in the following pages.

CAPITAL FUND
SDC - STORM WATER

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
10,605	10,657	10,715	2 Working Capital (Accrual Basis)	10,765	10,765	10,765
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
52	56	48	4 Earning from Temp. Investments	52	52	52
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Storm Water Development Fees	-	-	-
10,657	10,713	10,763	7 Total Resources, Exc. Taxes to be Levied	10,817	10,817	10,817
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
10,657	10,713	10,763	10 TOTAL RESOURCES	10,817	10,817	10,817
REQUIREMENTS						
-	-	10,763	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Professional Services	-	-	-
0	0	10,763	3 TOTAL MATERIALS & SERV.	0	0	0
-	-	-	4 CAPITAL OUTLAY	-	-	-
-	-	-	5 Storm Water System	10,700	10,700	10,700
0	0	0	6 TOTAL CAPITAL OUTLAY	10,700	10,700	10,700
-	-	-	7 ENDING FUND BALANCE (prior years)	-	-	-
-	-	-	a) Nonspendable	-	-	-
-	-	-	Revolving Cash	-	-	-
-	-	-	Inventory	-	-	-
10,657	10,713	-	b) Restricted	117	117	117
-	-	-	c) Committed	-	-	-
-	-	-	d) Assigned	-	-	-
-	-	-	e) Unassigned	-	-	-
-	-	-	f) Unappropriated	-	-	-
10,657	10,713	0	8 TOTAL ENDING FUND BAL	117	117	117
\$ 10,657	\$ 10,713	\$ 10,763	9 TOTAL REQUIREMENTS	\$ 10,817	\$ 10,817	\$ 10,817

Capital Fund
Storm Water Construction Fund
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

Under a Storm Water program, this fund would be used for Capital Improvement Projects as designated primarily by a Master Plan.

2013 – 2014 ACCOMPLISHMENTS:

No projects were completed this year within this reserve fund.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

Allocations within this fund are for Capital improvements to the storm water drainage facilities that do not currently exist and as necessary.

\$10,000 has been allocated for the construction and placement of a stormwater catch basin and pipe at various intersections throughout the City.

\$25,000 has been allocated to the stormwater drainage component of the previously identified sidewalk placement project on Mountain View Road within the “Street Maintenance Improvement” and “Path” programs of the Gas Tax.

CAPITAL FUND
STORM WATER CAPITAL CONSTRUCTION

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
53,910	55,681	57,494	2 Working Capital (Accrual Basis)	49,762	49,762	49,762
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
271	300	276	4 Earning from Temp. Investments	231	231	231
1,500	1,500	1,500	5 Transferred from Other Funds	1,500	1,500	1,500
55,681	57,481	59,270	6 Total Resources, Exc. Taxes to be Levied	51,493	51,493	51,493
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
55,681	57,481	59,270	9 TOTAL RESOURCES	51,493	51,493	51,493
REQUIREMENTS						
-	9,450	22,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
0	9,450	22,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
			4 CAPITAL OUTLAY			
-	-	10,000	5 Storm Water System	15,000	15,000	15,000
-	-	25,000	6 Mt View Sidewalk Project	25,000	25,000	25,000
0	0	35,000	7 TOTAL CAPITAL OUTLAY	40,000	40,000	40,000
			8 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
55,681	48,031	2,270	b) Restricted			
			c) Committed	1,493	1,493	1,493
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
55,681	48,031	2,270	9 TOTAL ENDING FUND BAL	1,493	1,493	1,493
\$ 55,681	\$ 57,481	\$ 59,270	10 TOTAL REQUIREMENTS	\$ 51,493	\$ 51,493	\$ 51,493

Capital Fund
Storm Water - Depreciation
Responsible Manager: Michael J. Adams, Public Works Director

DESCRIPTION:

This is a reserve fund brought about through any/all user rates to be charged if so directed through the creation of a storm water utility. The money in this reserve fund will be designated to provide for upgrades and maintenance to the existing storm water collection system.

2013 – 2014 ACCOMPLISHMENTS:

System culvert placement and ditch work as needed/required throughout the year.

2014 – 2015 GOALS, PROJECTS and PRODUCTS:

\$0 will be transferred in from Storm Water Drainage System Maintenance fund due to lack of funding.

Funds allocated from this fund will be expended to repair and/or replace existing system when necessary. \$10,000 allocated for professional services and \$60,000 for the construction of improvements necessary for adequate operation of storm water drainage facilities as they currently exist.

CAPITAL FUND
STORM WATER DEPRECIATION

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
85,359	86,591	50,584	2 Working Capital (Accrual Basis)	88,460	88,460	88,460
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
432	472	492	4 Earning from Temp. Investments	424	424	424
3,500	3,500	-	5 Transferred from Other Funds	-	-	-
89,291	90,563	51,076	6 Total Resources, Exc. Taxes to be Levied	88,884	88,884	88,884
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
89,291	90,563	51,076	9 TOTAL RESOURCES	88,884	88,884	88,884
REQUIREMENTS						
2,700	2,349	10,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
2,700	2,349	10,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
			4 CAPITAL OUTLAY			
-	-	41,076	5 Storm Water System	60,000	60,000	60,000
0	0	41,076	6 TOTAL CAPITAL OUTLAY	60,000	60,000	60,000
7 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
86,591	88,215		c) Committed	18,884	18,884	18,884
d) Assigned						
e) Unassigned						
f) Unappropriated						
86,591	88,215	0	8 TOTAL ENDING FUND BAL	18,884	18,884	18,884
\$ 89,291	\$ 90,563	\$ 51,076	9 TOTAL REQUIREMENTS	\$ 88,884	\$ 88,884	\$ 88,884

DEBT SERVICE FUNDS

POLICE/EMERGENCY DISPATCH FACILITY

GENERAL OBLIGATION BONDS

Debt Service Fund

General Obligation – Police/Emergency Dispatch Facility

DESCRIPTION:

In 1999 Sweet Home voters approved the sale of \$950,000 in General Obligation Bonds to help pay for the construction of the new Police/Emergency Dispatch Facility. The bonds were sold and the City has been paying back bond holders for the use of their money by assessing property owners a tax.

2013 - 2014 ACCOMPLISHMENTS:

Transferred \$3,521 in delinquent property tax payments onto the Police Operating Levy.

2014 - 2015 GOALS, PROJECTS and PRODUCTS:

Any delinquent property tax revenue that may come in during the year will need to be transferred out. By Budget Law, they should be transferred to the General Fund, but since the money came from savings in the Police Operating Levy, Council can direct any remaining monies and subsequent delinquent taxes from the County to be transferred back to the Police Department Fund.

BONDED DEBT
GENERAL OBLIGATION
POLICE/EMERGENCY DISPATCH FACILITY

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
RESOURCES						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
79,169	8,393	3,521	2 Working Capital (Accrual Basis)	1,017	1,017	1,017
3,263	2,001	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
591	25	-	4 Earning from Temp. Investments	-	-	-
-	-	-	5 Transferred from Other Funds	-	-	-
83,023	10,419	3,521	6 Total Resources, Exc. Taxes to be Levied	1,017	1,017	1,017
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
83,023	10,419	3,521	9 TOTAL RESOURCES	1,017	1,017	1,017
REQUIREMENTS						
Bond Principal Payments						
Issue Date						
			1 6/1/1999			
			2 Pay-off on July 1, 2010			
0	0	0	3 Total Principal	0	0	0
Bond Interest Payments						
Issue Date						
			4 6/1/1999			
			5 Pay-off on July 1, 2010			
0	0	0	6 Total Interest	0	0	0
TRANSFERS						
74,630	7,252	3,521	7 General Fund	1,017	1,017	1,017
8,393	3,167	-	9 ENDING FUND BALANCE	-	-	-
\$ 83,023	\$ 10,419	\$ 3,521	10 TOTAL REQUIREMENTS	\$ 1,017	\$ 1,017	\$ 1,017

CAPITAL IMPROVEMENT PROGRAM

2014-2015 CAPITAL BUDGET

PUBLIC WORKS VEHICLE REPLACEMENT PLAN

WATER PROJECTS

WASTEWATER PROJECTS

STORM DRAINAGE PROJECTS

STREET IMPROVEMENT PROJECTS

PARKS

BUILDINGS & GROUNDS

2014-2015 CAPITAL OUTLAY BUDGET BY DEPARTMENT

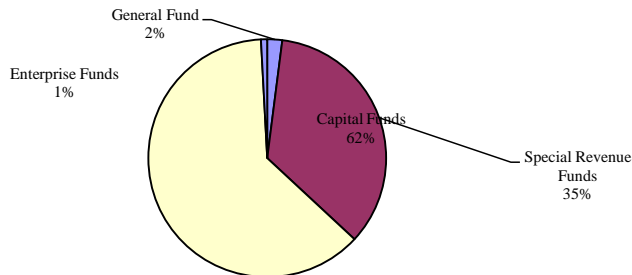
GENERAL FUND:		Cost					Combined
Dept.	Description	Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	Totals
Legislative	Equipment (as needed)			\$500			
Executive	Computers (as needed)			\$1,000			
Finance	Computer replacement/phone headset			\$1,300			
Muni. Court	Equipment (as needed)			\$1,000			
Comm. Dev.	Computer replacement/furniture (as needed)			\$800		\$500	
Parks	Park Equipment Replacement			\$5,000			
	BMX Project/Irrigation Improvements		\$9,000				
Building	Computer replacement			\$800			
Non-dept.	Repairs/Upgrades on City Hall (as needed)	\$50,000					
TOTAL IN GENERAL FUND:		\$50,000	\$9,000	\$10,400	\$0	\$500	\$69,900

SPECIAL REVENUE FUNDS:		Cost					Combined
Dept.	Description	Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	Totals
Police/Dispatch	Computers/reserve officers equipment			\$11,620			
	Furniture (as needed)					\$1,000	
Library	Computer replacement (as needed)			\$1,000			
Proj/Equip.	Public Works projects			\$220,500			
Narc. Enforc.	Drug Enforcement Vehicle(as needed)				\$49,488		
Gas Tax	Building Repairs (as needed)	\$1,000					
	Projects/improvements (as needed)		\$3,500				
	Equipment (as needed)			\$4,000			
	Misc. Furniture, as needed					\$250	
Street Maint.	Street Projects		\$740,000				
Path	Path Development (WCR)		\$50,000				
	Bike/Pedestrian Plan Implementation		\$30,000				
	Mt View Sidewalk Project		\$70,000				
Building Res.	none at this time						
Parks & Rec	Projects/Improvements (as needed)		\$11,353				
TOTAL SPECIAL REVENUE FUNDS:		\$1,000	\$904,853	\$237,120	\$49,488	\$1,250	\$1,193,711

2014-2015 CAPITAL OUTLAY BUDGET BY DEPARTMENT

CAPITAL FUNDS:	Description	Cost					Combined Totals
		Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	
Water SDC	Waterline expansion projects		\$200,000				
Water Capital	Waterline projects/Water Fill Station		\$100,000				
Water Deprec.	Waterline replacement projects		\$545,000				
W/Water SDC	System Expansion per MAO		\$115,000				
W/Water Capita	Wastewater System		\$80,000				
	Facility Plan Implementation		\$280,000				
W/Water Deprec	Inflow & Infiltration		\$150,000				
	MAO Reduction Requirements		\$550,000				
S.W. SDC	Projects as needed		\$10,700				
S.W. Capital	Stormwater Projects		\$40,000				
S.W. Deprec.	Stormwater System		\$60,000				
TOTAL CAPITAL FUNDS:		\$0	\$2,130,700	\$0	\$0	\$0	\$2,130,700
ENTERPRISES FUNDS:							
Water Treatment	Projects/Equipment (as needed)		\$792	\$4,152			
Water Distribution	Building (as needed)	\$2,500					
	Projects (as needed)		\$2,000				
	Equipment/Machinery			\$2,000			
	Misc. Furniture					\$500	
Wastewater Treatment	Projects (as needed)		\$1,650				
	Equipment/Machinery			\$5,380			
Wastewater Collection	Building (as needed)	\$1,500					
	Projects (as needed)		\$2,500				
	Equipment, as necessary			\$5,000			
	Misc. Furniture, as needed					\$500	
StormWater	Projects (as needed)		\$250				
TOTAL ENTERPRISE FUNDS:		\$4,000	\$7,192	\$16,532	\$0	\$1,000	\$28,724
TOTAL OF 2014-2015 CAPITAL BUDGET		\$55,000	\$3,051,745	\$264,052	\$49,488	\$2,750	\$3,423,035

CAPITAL EXPENDITURES BY FUNDS



VEHICLES / EQUIPMENT							
Project Number	Finance Method	2014-15	2015-16	2016-17	2017-18	2018-19	Time Not Determined
1		\$ 20,000					\$ 15,000
2			\$ 30,000				\$ 35,000
3		\$ 15,000					\$ 15,000
4			\$ 20,000				\$ 35,000
5				\$ 15,000			\$ 15,000
6				\$ 15,000			\$ 15,000
7					\$ 20,000		\$ 25,000
8				\$ 15,000			\$ 50,000
9					\$ 30,000		\$ 25,000
10							\$ 160,000
11						\$ 20,000	\$ 10,000
12						\$ 30,000	\$ 15,000
13						\$ 25,000	\$ 20,000
14							\$ 120,000
15							\$ 30,000
16							\$ 30,000
17							\$ 160,000
18							\$ -
19							\$ -
20							\$ -
21							\$ -
22							\$ -
23							\$ -
							\$ -
	Annual Total	\$ 35,000	\$ 50,000	\$ 45,000	\$ 50,000	\$ 75,000	\$ 775,000
	2 Yr Total		\$ 85,000				
	3 Yr Total			\$ 130,000			
	4 Yr Total				\$ 180,000		
	5 Yr Total					\$ 255,000	

WASTEWATER							
Project Number	Finance Method	2014-15	2015-16	2016-17	2017-18	2018-19	Time Not Determined
1	Depreciation	\$ 150,000	\$ -				
2	Depreciation		\$ 500,000	\$ 500,000	\$ 500,000		
3				\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	
4	Depreciation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 2,500,000
5	SDC	\$ 80,000					
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
	Annual Total	\$ 330,000	\$ 600,000	\$ 4,600,000	\$ 4,600,000	\$ 4,100,000	\$ 2,500,000
	2 Yr Total		\$ 930,000				
	3 Yr Total			\$ 5,530,000			
	4 Yr Total				\$ 10,130,000		
	5 Yr Total					\$ 14,230,000	

STORMWATER							
Project Number	Finance Method	2014-15	2015-16	2016-17	2017-18	2018-19	Time Not Determined
1	Proj/Equip	\$ 13,800					
2	Depreciation	\$ 24,242					
3			\$ 11,645				
4				\$ 22,150			
5					\$ 23,637		
6						\$ 16,756	
7							\$ 38,856
8							\$ 5,750
9							\$ 28,548
10							\$ 17,250
11							\$ 11,500
12							\$ 11,500
13							\$ 28,750
14							\$ 28,750
15							\$ 11,500
16							\$ 11,500
17							\$ 28,750
18	Capital	\$ 25,000					
19							
20							
21							
22							
23							
24							
25							
	Annual Total	\$ 63,042	\$ 11,645	\$ 22,150	\$ 23,637	\$ 16,756	\$ 222,654
	2 Yr Total		\$ 74,687				
	3 Yr Total			\$ 96,837			
	4 Yr Total				\$ 120,474		
	5 Yr Total					\$ 137,230	

PARKS							
Project Number	Finance Method	2014-15	2015-16	2016-17	2017-18	2018-19	Time Not Determined
Ashbrook							
1	GF - Park Maint	\$ 1,905					
5	GF - Park Maint	\$ 1,500					
2-4							\$ 55,955
Clover							
7	GF - Park Maint	\$ 1,270					
6, 8-9							\$ 60,829
Evergreen Loop							
10							\$ -
Hobart							
11-15							\$ 152,400
Nandina Pocket Park							
15-16							\$ 4,445
Northside							
17-24							\$ 504,163
Pleasant Valley							
25-26							\$ 9,271
Sankey							
28	GF - Park Maint	\$ 5,000					
36	GF - Park Maint	\$ 3,000					
38	GF - Park Maint	\$ 2,883					
All Others							\$ 116,935
South Hills Trail							
40-42							\$ 23,059
Strawberry							
43-47							\$ 90,945
Park-Wide							
48-49							\$ 1,815
	Annual Total	\$ 15,558	\$ -	\$ -	\$ -	\$ -	\$ 1,019,817
	2 Yr Total		\$ 15,558				
	3 Yr Total			\$ 15,558			
	4 Yr Total				\$ 15,558		
	5 Yr Total					\$ 15,558	

	Project Number	PARKS	Qty	\$/Unit	Project Cost				Total
					Eng/Des	Const	Conti	Fees	
Ashbrook	1	Sprinkler System Upgrade / Improvements	1	1500	10%	\$ 1,500	15%	2%	\$ 1,905
	2	Drinking Fountain Install	1	2000		\$ 2,000			\$ 2,540
	3	Playground and Adult Fitness Equipment	4	1310		\$ 5,240			\$ 6,655
	4	Restroom - New	1	35000		\$ 35,000			\$ 44,450
	5	Picnic Tables	2	1500		\$ 3,000			\$ 3,810
		Location Total							\$ 59,360
Clover	6	Whitmore Bridge Painting				\$ 3,000			\$ 3,810
	7	Sprinkler System Upgrade / Improvements				\$ 1,000			\$ 1,270
	8	Drainage Improvements				\$ 7,500			\$ 9,525
	9	Community Garden	1	37397		\$ 37,397			\$ 47,494
		Location Total							\$ 62,099
Evergreen	10	TBD				\$ -			\$ -
Loop		Location Total							\$ -
Hobart	11	Boardwalk Construction and Placement				\$ 100,000			\$ 127,000
	12	Parking Lot Creation	4	1450		\$ 5,800			\$ 7,366
	13	Trails Install				\$ 5,000			\$ 6,350
	14	Interpretive Signage	4	1500		\$ 6,000			\$ 7,620
	15	Vegetation Plan Design Costs (per Hour)	80	40		\$ 3,200			\$ 4,064
		Location Total							\$ 152,400
Nandina	15	Shelter Roof Improvements				\$ 2,000			\$ 2,540
Pocket Park	16	Bench Procurement & Placement (Multiple)				\$ 1,500			\$ 1,905
		Location Total							\$ 4,445
Northside	17	Restroom Upgrades / Improvements	1	500		\$ 500			\$ 635
	18	Racquetball Court Light System Improvements	1	3760		\$ 3,760			\$ 4,775
	19	Racquetball Court Restroom Improvements				\$ 35,000			\$ 44,450
	20	Tennis Court Maintenance & Improvements				\$ 8,000			\$ 10,160
	21	Basketball Court Maintenance & Improvements				\$ 2,000			\$ 2,540
	22	Playground Equipment				\$ 5,000			\$ 6,350
	23	Irrigation System Upgrades (.75 Acre Lawn)	1	3107		\$ 3,107			\$ 3,946
	24	River Access Point	1	339612		\$ 339,612			\$ 431,307
		Location Total							\$ 504,163
Pleasant	25	Restroom Maintenance / Improvements				\$ 1,500			\$ 1,905
Valley	26	Parking Lot improvements - Crushed Stone	4	1450		\$ 5,800			\$ 7,366
		Location Total							\$ 9,271
Sankey	27	Weddle Bridge Repaint				\$ -			\$ -

Park	28	Weddle Bridge Maintenance & Tuning				\$ 4,000		\$ 5,080
	29	Dahlenburg Bridge Repaint				\$ 3,000		\$ 3,810
	30	Parking Lot Paving & Improvements				\$ 30,000		\$ 38,100
	31	Restroom Improvements				\$ 3,000		\$ 3,810
	32	Gazebo Maintenance & Improvments				\$ 5,000		\$ 6,350
	33	Bandstand Maintenance & Improvements				\$ 5,000		\$ 6,350
	34	Hut Building Maintenance & Improvements				\$ 3,500		\$ 4,445
	35	Playground Equipment				\$ 10,000		\$ 12,700
	36	BMX Track Maintenance & Improvements	1	20099		\$ 20,099		\$ 25,526
	37	Picnic Tables	4	1500		\$ 6,000		\$ 7,620
	38	Irrigation Equipment relocation & system upgra	1	2270		\$ 2,270		\$ 2,883
	39	Replace/repair fire suppression sprinkler system	3510	2.5		\$ 8,775		\$ 11,144
		Location Total						\$ 127,818
South Hills	40	Trail Resurfacing				\$ 7,500		\$ 9,525
Trails	41	Entry / Welcome Signage w/panels & roof	1	1657		\$ 1,657		\$ 2,104
	42	Interpretive Signage	6	1500		\$ 9,000		\$ 11,430
		Location Total						\$ 23,059
Strawberry	43	Playground Equipment & Swings	1	20000		\$ 20,000		\$ 25,400
Park	44	Parking Lot Maintenance & Improvements	6	1450		\$ 8,700		\$ 11,049
	45	Sprinkler System Upgrade / Improvements	1	15000		\$ 15,000		\$ 19,050
	46	Soft walking trails (5' x 300')	1500	9.5		\$ 14,250		\$ 18,098
	47	Grassy Swale 30'Wx100'Lx1.5'D (Drainage Syste	1	13660		\$ 13,660		\$ 17,348
		Location Total						\$ 90,945
Park-Wide	48	Wayfinding Sinage System - Design fees (five sig	20	42		\$ 840		\$ 840
System	49	Wayfinding Sinage System - Five metal reflective	5	195		\$ 975		\$ 975
		Location Total						\$ 1,815
		Total (Construction)				\$ 815,642		
		Total (Contingency, Fees, Design)				\$ 219,733		
		Grand Total						\$ 1,035,375

BUILDINGS & GROUNDS							
Project Number	Finance Method	2014-15	2015-16	2016-17	2017-18	2018-19	Time Not Determined
1	Non-Depart	\$ 50,000					\$ -
2							\$ 50,000
3							\$ 5,000
4	Proj/Equip	\$ 10,000					\$ 120,000
5							\$ 30,000
6							\$ 10,000
7							\$ 2,875,000
8							\$ 18,000
9							\$ 10,000
10	Proj/Equip	\$ 20,000					\$ -
11							\$ 1,960,000
12							\$ -
13							\$ -
14							\$ -
15							\$ -
16							\$ -
17							\$ -
18							\$ -
19							\$ -
20							\$ -
21							\$ -
22							\$ -
23							\$ -
	Annual Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 5,078,000
	2 Yr Total		\$ 80,000				
	3 Yr Total			\$ 80,000			
	4 Yr Total				\$ 80,000		
	5 Yr Total					\$ 80,000	

APPENDIX

REQUIREMENT SUMMARIES

RESOURCE SUMMARIES

PROJECTED MONTHLY SALARY SCHEDULE

SALARY ALLOCATION BY FUND

PROPERTY TAXES

DEBT LIMITATIONS & SCHEDULES

OREGON PROPERTY TAX LIMITATION

THE MANY LAYERS OF TAX LIMITATION

BUDGET DOCUMENT STRUCTURE

FUND CODES & CLASSIFICATIONS

GLOSSARY OF TERMS

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY CLASSIFICATION**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015
\$ 4,370,117	\$ 4,380,260	\$ 4,803,071	Personnel Services	\$ 4,813,828	\$ 10,757
2,357,512	2,516,329	4,040,105	Materials & Services	4,645,453	605,348
4,260,248	778,197	2,752,294	Capital Outlay	3,423,035	670,741
1,355,223	435,467	670,722	Transfers	1,081,289	410,567
1,242,116	1,553,712	1,539,743	Debt Service	1,379,785	(159,958)
0	0	373,000	Contingency	258,140	(114,860)
11,143,882	10,207,681	4,320,235	Ending Fund Balance	3,753,579	(566,656)
\$ 24,729,098	\$ 19,871,647	\$ 18,499,170	TOTAL REQUIREMENTS	\$ 19,355,109	\$ 855,939
					\$ 0

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015
GENERAL FUND:					
\$ 1,097,849	\$ 1,119,117	\$ 1,233,791	Personnel Services	\$ 1,152,430	\$ (81,361)
663,750	645,729	857,141	Materials & Services	866,675	9,534
10,223	19,495	62,300	Capital Outlay	69,900	7,600
708,130	8,752	257,859	Transfers	548,518	290,659
-	-	100,000	Contingency	100,000	0
1,292,218	1,534,066	812,418	Ending Fund Balance	918,508	106,090
<u>\$ 3,772,170</u>	<u>\$ 3,327,160</u>	<u>\$ 3,323,509</u>	TOTAL GENERAL FUND	<u>\$ 3,656,031</u>	<u>\$ 332,522</u>
POLICE LEVY:					
Police/Dispatch:					
1,405,128	1,336,730	1,535,096	Personnel Services	1,965,454	430,358
154,960	169,533	238,725	Materials & Services	250,564	11,839
5,954	71,278	38,197	Capital Outlay	12,620	(25,577)
-	-	-	Transfers	-	0
					0
			Communications Center:		0
373,224	357,110	384,348	PERSONNEL SERVICES		(384,348)
16,487	0	0	Materials & Services		0
380	0	0	Capital Outlay		0
-	-	-	Transfers		0
					0
-	-	50,000	Contingency	50,000	0
					0
1,232,385	988,979	133,593	Ending Fund Balance	281,627	148,034
<u>\$ 3,188,518</u>	<u>\$ 2,923,631</u>	<u>\$ 2,379,959</u>	TOTAL POLICE LEVY	<u>\$ 2,560,265</u>	<u>\$ 180,306</u>
LIBRARY LEVY:					
\$ 133,371	\$ 143,562	\$ 149,239	Personnel Services	\$ 170,367	\$ 21,128
54,118	61,734	91,800	Materials & Services	92,300	500
-	-	1,000	Capital Outlay	1,000	0
-	-	-	Transfers	-	0
-	-	2,000	Contingency	2,000	0
141,470	157,385	114,473	Ending Fund Balance	86,585	(27,888)
<u>\$ 328,959</u>	<u>\$ 362,681</u>	<u>\$ 358,512</u>	TOTAL LIBRARY SERVICES	<u>\$ 352,252</u>	<u>\$ (6,260)</u>
PROJECT/EQUIPMENT RESERVE:					
\$ 71,866	\$ 96,790	\$ 82,490	Capital Outlay	\$ 220,500	\$ 138,010
280,543	266,536	157,628	Ending Fund Balance	127,011	(30,617)
<u>\$ 352,409</u>	<u>\$ 363,325</u>	<u>\$ 240,118</u>	TOTAL PROJECT/EQUIP.	<u>\$ 347,511</u>	<u>\$ 107,393</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015
NARCOTIC ENFORCEMENT RES:					
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0
-	28,219	49,180	Capital Outlay	49,488	308
76,929	49,017	-	Ending Fund Balance	-	0
<u>\$ 76,929</u>	<u>\$ 77,236</u>	<u>\$ 49,180</u>	TOTAL NARCOTIC ENFOR	<u>\$ 49,488</u>	<u>\$ 308</u>
STATE GAS TAX:					
\$ 304,226	\$ 308,544	\$ 326,542	Personnel Services	\$ 321,821	\$ (4,721)
77,510	73,869	112,925	Materials & Services	131,775	18,850
2,511	2,103	7,750	Capital Outlay	8,750	1,000
95,363	125,363	106,724	Transfers	156,724	50,000
-	-	50,000	Contingency	18,572	(31,428)
173,514	158,232	13,389	Ending Fund Balance	11,693	(1,696)
<u>\$ 653,124</u>	<u>\$ 668,111</u>	<u>\$ 617,330</u>	TOTAL STATE GAS TAX	<u>\$ 649,335</u>	<u>\$ 32,005</u>
STREET MAINTENANCE IMPROVEMENTS:					
\$ 24,154	\$ 90,523	\$ 168,000	Materials & Services	\$ 192,000	\$ 24,000
-	-	250,150	Capital Outlay	740,000	489,850
20,000	20,000	20,550	Transfers	20,550	0
1,425,972	1,369,835	1,300,807	Ending Fund Balance	775,523	(525,284)
<u>\$ 1,470,126</u>	<u>\$ 1,480,358</u>	<u>\$ 1,739,507</u>	TOTAL ST.MAIN.IMPROVE.	<u>\$ 1,728,073</u>	<u>\$ (11,434)</u>
PATH PROGRAM:					
\$ 46,117	\$ 81,121	\$ 110,000	Capital Outlay	\$ 150,000	\$ 40,000
109,272	99,060	4,082	Ending Fund Balance	10,970	6,888
<u>\$ 155,389</u>	<u>\$ 180,181</u>	<u>\$ 114,082</u>	TOTAL PATH PROGRAM	<u>\$ 160,970</u>	<u>\$ 46,888</u>
PUBLIC TRANSIT:					
\$ 62,946	\$ 51,594	\$ 51,594	Materials & Services	\$ 93,749	\$ 42,155
-	-	-	Capital Outlay	-	0
-	-	-	Ending Fund Balance	-	0
<u>\$ 62,946</u>	<u>\$ 51,594</u>	<u>\$ 51,594</u>	TOTAL PUBLIC TRANSIT	<u>\$ 93,749</u>	<u>\$ 42,155</u>
911 TAX:					
\$ 32,924	\$ -	\$ 41,696	Materials & Services	\$ 43,240	\$ 1,544
-	-	-	Capital Outlay	-	0
-	-	-	Ending Fund Balance	-	0
<u>\$ 32,924</u>	<u>\$ 0</u>	<u>\$ 41,696</u>	TOTAL 911 TAX	<u>\$ 43,240</u>	<u>\$ 1,544</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015	
BUILDING RESERVE:						
\$ 1,620	\$ 1,026	\$ 5,000	Materials & Services	\$ 5,000	\$ 0	\$
-	27,835	25,000	Capital Outlay	-	(25,000)	
1,074,165	1,058,952	1,257,999	Ending Fund Balance	1,060,636	(197,363)	
<u>\$ 1,075,785</u>	<u>\$ 1,087,813</u>	<u>\$ 1,287,999</u>	TOTAL BUILDING RESERVE	<u>\$ 1,065,636</u>	<u>\$ (222,363)</u>	<u>\$ 0</u>
HOUSING REHABILITATION:						
\$ 328	\$ -	\$ 217,450	Materials & Services	\$ 618,406	\$ 400,956	\$
215,197	216,326	-	Ending Fund Balance	-	0	
<u>\$ 215,525</u>	<u>\$ 216,326</u>	<u>\$ 217,450</u>	TOTAL HOUSING REHAB.	<u>\$ 618,406</u>	<u>\$ 400,956</u>	<u>\$ 0</u>
COMMUNITY CENTER OPERATING FUND:						
\$ -	\$ -	\$ -	Personnel Services	\$ -	\$ 0	\$ -
40,622	33,607	46,227	Materials & Services	42,000	(4,227)	
-	-	1,000	Contingency	1,000	0	
6,189	19,097	-	Ending Fund Balance	-	0	-
<u>\$ 46,811</u>	<u>\$ 52,704</u>	<u>\$ 47,227</u>	TOTAL COM. CEN. OPER.	<u>\$ 43,000</u>	<u>\$ (4,227)</u>	<u>\$ 0</u>
PARKS & RECREATION PROGRAM:						
\$ 2,147	\$ 1,998	\$ 1,937	Materials & Services	\$ 1,787	\$ (150)	\$
841	4,043	10,607	Capital Outlay	11,353	746	
12,303	9,580	-	Ending Fund Balance	-	0	-
<u>\$ 15,291</u>	<u>\$ 15,621</u>	<u>\$ 12,544</u>	TOTAL PARKS & REC.	<u>\$ 13,140</u>	<u>\$ 596</u>	<u>\$ 0</u>
WEDDLE BRIDGE FUND						
\$ -	\$ -	\$ 28,000	Materials & Services	\$ 4,500	\$ (23,500)	\$ -
-	-	-	Capital Outlay	-	0	-
-	-	-	Contingency	-	0	-
-	-	-	Ending Fund Balance	97	97	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,000</u>	TOTAL DONATIONS & C	<u>\$ 4,597</u>	<u>\$ (23,403)</u>	<u>\$ 0</u>
SPECIAL ASSESSMENTS:						
\$ -	\$ -	\$ -	Transfers	\$ -	\$ 0	\$ -
754	758	758	Ending Fund Balance	764	6	
<u>\$ 754</u>	<u>\$ 758</u>	<u>\$ 758</u>	TOTAL SPECIAL ASSESS.	<u>\$ 764</u>	<u>\$ 6</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015	
WATER FUND:						
\$ 454,995	\$ 498,662	\$ 521,685	Personnel Services	\$ 539,382	\$ 17,697	\$
602,319	624,098	652,057	Materials & Services	661,397	9,340	
2,728	9,077	12,900	Capital Outlay	11,944	(956)	
157,800	157,800	166,034	Transfers	238,446	72,412	
617,795	616,094	500,891	Debt Service	499,092	(1,799)	
-	-	100,000	Contingency	43,536	(56,464)	
576,863	374,999	3,157	Ending Fund Balance	3,120	(37)	
<u>\$ 2,412,500</u>	<u>\$ 2,280,730</u>	<u>\$ 1,956,724</u>	TOTAL WATER FUND	<u>\$ 1,996,917</u>	<u>\$ 40,193</u>	<u>\$ 0</u>
WATER SDC RESERVE FUND:						
\$ -	\$ -	\$ 40,000	Materials & Services	\$ 95,000	\$ 55,000	\$
-	-	180,000	Capital Outlay	200,000	20,000	
255,009	304,331	3,649	Reserved for Future Expenditure	28,329	24,680	
<u>\$ 255,009</u>	<u>\$ 304,331</u>	<u>\$ 223,649</u>	TOTAL WATER SDC RES.	<u>\$ 323,329</u>	<u>\$ 99,680</u>	<u>\$ 0</u>
WATER CONSTRUCTION FUND:						
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0	\$ -
-	-	75,000	Capital Outlay	100,000	25,000	
-	-	-	Debt Service	-	0	-
110,881	111,473	37,007	Ending Fund Balance	12,551	(24,456)	-
<u>\$ 110,881</u>	<u>\$ 111,473</u>	<u>\$ 112,007</u>	TOTAL WATER CONSTR.	<u>\$ 112,551</u>	<u>\$ 544</u>	<u>\$ 0</u>
WATER DEPRECIATION RESERVE FUND:						
\$ 3,613	\$ 43,046	\$ 75,000	Materials & Services	\$ 140,000	\$ 65,000	\$
60,023	20,712	265,000	Capital Outlay	545,000	280,000	
600,298	564,624	306,949	Ending Fund Balance	7,751	(299,198)	
<u>\$ 663,934</u>	<u>\$ 628,381</u>	<u>\$ 646,949</u>	TOTAL WATER DEPREC.	<u>\$ 692,751</u>	<u>\$ 45,802</u>	<u>\$ 0</u>
WASTEWATER FUND:						
\$ 540,900	\$ 551,390	\$ 583,231	Personnel Services	\$ 583,103	\$ (128)	\$
563,524	562,668	616,190	Materials & Services	633,410	17,220	
17,113	10,889	16,198	Capital Outlay	16,530	332	
294,300	111,300	114,534	Transfers	114,534	0	
624,321	937,619	1,038,852	Debt Service	880,693	(158,159)	
-	-	70,000	Contingency	40,427	(29,573)	
621,715	360,514	5,941	Ending Fund Balance	58,886	52,945	
<u>\$ 2,661,873</u>	<u>\$ 2,534,379</u>	<u>\$ 2,444,946</u>	TOTAL WASTEWATER	<u>\$ 2,327,583</u>	<u>\$ (117,363)</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015	
WASTEWATER SDC RESERVE:						
\$ -	\$ -	\$ 100,000	Materials & Services	\$ 100,000	\$ 0	\$
-	-	115,196	Capital Outlay	115,000	(196)	
334,430	343,414	-	Ending Fund Balance	140,201	140,201	
<u>\$ 334,430</u>	<u>\$ 343,414</u>	<u>\$ 215,196</u>	TOTAL WASTEWATER SDC	<u>\$ 355,201</u>	<u>\$ 140,005</u>	<u>\$ 0</u>
WASTEWATER CONSTRUCTION:						
\$ -	\$ 4,389	\$ 150,000	Materials & Services	\$ 150,000	\$ 0	\$
-	-	360,000	Capital Outlay	360,000	0	
-	-	-	Contingency	-	0	
514,919	513,233	7,419	Ending Fund Balance	8,169	750	
<u>\$ 514,919</u>	<u>\$ 517,622</u>	<u>\$ 517,419</u>	TOTAL WASTEWATER CON.	<u>\$ 518,169</u>	<u>\$ 750</u>	<u>\$ 0</u>
WASTEWATER DEPRECIATION RESERVE FUND:						
\$ 50,972	\$ 138,629	\$ 500,000	Materials & Services	\$ 500,000	\$ 0	\$
4,042,192	406,636	1,015,000	Capital Outlay	700,000	(315,000)	
1,898,044	1,540,400	158,375	Ending Fund Balance	169,787	11,412	
<u>\$ 5,991,208</u>	<u>\$ 2,085,666</u>	<u>\$ 1,673,375</u>	TOTAL WASTEWATER DEP.	<u>\$ 1,369,787</u>	<u>\$ (303,588)</u>	<u>\$ 0</u>
STORM WATER DRAINAGE:						
\$ 60,424	\$ 65,144	\$ 69,139	Personnel Services	\$ 81,271	\$ 12,132	\$
2,818	2,089	3,600	Materials & Services	3,650	50	
300	-	250	Capital Outlay	250	0	
-	-	-	Contingency	2,605	2,605	
5,000	5,000	1,500	Transfers	1,500	0	
29,490	16,746	321	Ending Fund Balance	30,877	30,556	
<u>\$ 98,032</u>	<u>\$ 88,979</u>	<u>\$ 74,810</u>	TOTAL STORM WATER DR.	<u>\$ 120,153</u>	<u>\$ 45,343</u>	<u>\$ 0</u>
STORM WATER SDC:						
\$ -	\$ -	\$ 10,763	Material & Services	\$ -	\$ (10,763)	\$ -
-	-	-	Capital Outlay	10,700	10,700	
10,657	10,713	-	Ending Fund Balance	117	117	-
<u>\$ 10,657</u>	<u>\$ 10,713</u>	<u>\$ 10,763</u>	TOTAL STORM WATER SDC	<u>\$ 10,817</u>	<u>\$ 54</u>	<u>\$ 0</u>
STORM WATER CAPITAL:						
\$ -	\$ 9,450	\$ 22,000	Materials & Services	\$ 10,000	\$ (12,000)	\$
-	-	35,000	Capital Outlay	40,000	5,000	
55,681	48,031	2,270	Ending Fund Balance	1,493	(777)	
<u>\$ 55,681</u>	<u>\$ 57,481</u>	<u>\$ 59,270</u>	TOTAL STORM WATER SDC	<u>\$ 51,493</u>	<u>\$ (7,777)</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2014-15	2013-2014 vs 2014-2015	
STORM WATER DEPREC:						
\$ 2,700	\$ 2,349	\$ 10,000	Materials & Services	\$ 10,000	\$ 0	\$
-	-	41,076	Capital Outlay	60,000	18,924	
86,591	88,215	-	Ending Fund Balance	18,884	18,884	
<u>\$ 89,291</u>	<u>\$ 90,563</u>	<u>\$ 51,076</u>	TOTAL STORM WATER SDC	<u>\$ 88,884</u>	<u>\$ 37,808</u>	<u>\$ 0</u>
GENERAL OBLIGATION BONDS: POLICE /EMERGENCY DISPATCH FACILITY						
\$ -	\$ -	\$ -	Debt Service	\$ -	\$ 0	\$ -
74,630	7,252	3,521	Transfers	1,017	(2,504)	
8,393	3,167	-	Ending Fund Balance	-	0	-
<u>\$ 83,023</u>	<u>\$ 10,419</u>	<u>\$ 3,521</u>	TOTAL G. O. BONDS P/EDF	<u>\$ 1,017</u>	<u>\$ (2,504)</u>	<u>\$ 0</u>
<u>\$ 24,729,098</u>	<u>\$ 19,871,647</u>	<u>\$ 18,499,170</u>	TOTAL REQUIREMENTS	<u>\$ 19,355,109</u>	<u>\$ 855,939</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY CLASSIFICATION**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015
\$ 11,465,405	\$ 11,143,881	\$ 9,895,421	Beginning Fund Balance	\$ 9,180,845	\$ (714,576)
2,164,148	2,187,530	2,039,338	Current Taxes	2,005,637	(33,701)
101,833	107,962	71,517	Delinquent Taxes	101,377	29,860
78,271	77,774	50,153	Interest	47,617	(2,536)
9,559,674	5,917,134	5,686,069	Fees, Franchises, etc.	6,881,681	1,195,612
4,544	1,900	85,950	Grant Projects	56,663	(29,287)
1,094,260	174,504	401,930	Transfers In	812,497	410,567
260,963	260,963	268,792	Administrative Charges	268,792	0
\$ 24,729,098	\$ 19,871,647	\$ 18,499,170	TOTAL RESOURCES	\$ 19,355,109	\$ 855,939
					\$ 0

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015	
GENERAL FUND:						
\$ 1,715,042	\$ 1,292,218	\$ 1,296,715	Beginning Fund Balance	\$ 1,626,584	\$ 329,869	\$
479,858	495,823	482,757	Current Taxes	488,224	5,467	
20,725	22,251	18,646	Delinquent Taxes	19,310	664	
15,784	14,685	7,100	Interest	6,802	(298)	
1,200,624	1,232,068	1,160,028	Other (Fees, etc.)	1,188,639	28,611	
4,544	1,900	85,950	Grant Projects	56,663	(29,287)	
74,630	7,252	3,521	Transfers In	1,017	(2,504)	
260,963	260,963	268,792	Administrative Charges	268,792	0	
<u>\$ 3,772,170</u>	<u>\$ 3,327,160</u>	<u>\$ 3,323,509</u>	TOTAL GENERAL FUND	<u>\$ 3,656,031</u>	<u>\$ 332,522</u>	<u>\$ 0</u>
POLICE LEVY:						
\$ 849,042	\$ 1,232,385	\$ 921,588	Beginning Fund Balance	\$ 563,590	\$ (357,998)	\$
1,493,000	1,499,574	1,379,795	Current Taxes	1,345,075	(34,720)	
70,970	75,435	46,867	Delinquent Taxes	72,747	25,880	
19,444	19,951	6,018	Interest	4,315	(1,703)	
109,432	89,034	22,170	Other (Fees, etc.)	28,020	5,850	
646,630	7,252	3,521	Transfers In	546,518	542,997	
<u>\$ 3,188,518</u>	<u>\$ 2,923,631</u>	<u>\$ 2,379,959</u>	TOTAL POLICE LEVY	<u>\$ 2,560,265</u>	<u>\$ 180,306</u>	<u>\$ 0</u>
LIBRARY LEVY:						
\$ 46,032	\$ 141,470	\$ 149,167	Beginning Fund Balance	\$ 144,854	\$ (4,313)	\$
191,290	192,133	176,786	Current Taxes	172,338	(4,448)	
6,875	8,276	6,004	Delinquent Taxes	9,320	3,316	
1,916	2,591	755	Interest	740	(15)	
22,846	18,212	25,800	Other (Fees, etc.)	25,000	(800)	
60,000	-	-	Transfers In	-	0	-
<u>\$ 328,959</u>	<u>\$ 362,681</u>	<u>\$ 358,512</u>	TOTAL LIBRARY LEVY	<u>\$ 352,252</u>	<u>\$ (6,260)</u>	<u>\$ 0</u>
PROJECT EQUIPMENT RESERVE:						
\$ 295,415	\$ 280,543	\$ 173,841	Beginning Fund Balance	\$ 250,846	\$ 77,005	\$
1,485	1,526	1,277	Interest	1,165	(112)	
509	21,256	-	Other (Fees, etc.)	-	0	
55,000	60,000	65,000	Transfers In	95,500	30,500	
<u>\$ 352,409</u>	<u>\$ 363,325</u>	<u>\$ 240,118</u>	TOTAL PROJ. EQUIP. RES.	<u>\$ 347,511</u>	<u>\$ 107,393</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015
NARCOTIC ENFORC. RESERVE:					
\$ 68,897	\$ 76,929	\$ 49,080	Beginning Fund Balance	\$ 49,253	\$ 173
361	307	100	Interest	235	135
7,671			Other (Fees, etc.)	-	0
<u>\$ 76,929</u>	<u>\$ 77,236</u>	<u>\$ 49,180</u>	TOTAL NARCOTIC ENFOR	<u>\$ 49,488</u>	<u>\$ 308</u>
STATE GAS TAX:					
\$ 161,225	\$ 173,514	\$ 101,414	Beginning Fund Balance	\$ 129,700	\$ 28,286
550	499	380	Interest	845	465
491,349	494,098	515,536	Other (Fees, etc.)	518,790	3,254
-			Transfers In		0
<u>\$ 653,124</u>	<u>\$ 668,111</u>	<u>\$ 617,330</u>	TOTAL STATE GAS TAX	<u>\$ 649,335</u>	<u>\$ 32,005</u>
STREET MAINTENANCE IMPROVEMENTS:					
\$ 1,462,932	\$ 1,425,972	\$ 1,382,857	Beginning Fund Balance	\$ 1,294,735	\$ (88,122)
7,044	7,219	7,100	Interest	6,560	(540)
150	47,166	349,550	Other (Fees, etc.)	426,778	77,228
-	-	-	Transfers In	-	0
<u>\$ 1,470,126</u>	<u>\$ 1,480,358</u>	<u>\$ 1,739,507</u>	TOTAL ST.MAIN.IMPROVE.	<u>\$ 1,728,073</u>	<u>\$ (11,434)</u>
PATH PROGRAM:					
\$ 109,529	\$ 109,272	\$ 62,752	Beginning Fund Balance	\$ 90,015	\$ 27,263
610	909	780	Interest	405	(375)
250	-	-	Other (Fees, etc.)	-	0
45,000	70,000	50,550	Transfers In	70,550	20,000
<u>\$ 155,389</u>	<u>\$ 180,181</u>	<u>\$ 114,082</u>	TOTAL PATH PROGRAM	<u>\$ 160,970</u>	<u>\$ 46,888</u>
PUBLIC TRANSIT:					
\$ 11,352	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ 0
51,594	51,594	51,594	Other (Fees, etc.)	93,749	42,155
<u>\$ 62,946</u>	<u>\$ 51,594</u>	<u>\$ 51,594</u>	TOTAL PUBLIC TRANSIT	<u>\$ 93,749</u>	<u>\$ 42,155</u>
911 TAX:					
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ 0
-	-	-	Interest	-	0
32,924	-	41,696	Other (Fees, etc.)	43,240	1,544
-	-	-	Transfers In	-	0
<u>\$ 32,924</u>	<u>\$ 0</u>	<u>\$ 41,696</u>	TOTAL 911 TAX	<u>\$ 43,240</u>	<u>\$ 1,544</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015	
BUILDING RESERVE:						
\$ 1,067,993	\$ 1,074,165	\$ 1,054,640	Beginning Fund Balance	\$ 1,057,044	\$ 2,404	\$
5,582	5,560	5,021	Interest	5,092	71	
2,210	8,088	3,500	Other (Fees, etc.)	3,500	0	
0	-	224,838	Transfers In	-	(224,838)	
<u>\$ 1,075,785</u>	<u>\$ 1,087,813</u>	<u>\$ 1,287,999</u>	TOTAL BUILDING RES.	<u>\$ 1,065,636</u>	<u>\$ (222,363)</u>	<u>\$ 0</u>
HOUSING REHABILITATION:						
\$ 214,473	\$ 215,197	\$ 216,374	Beginning Fund Balance	\$ 217,366	\$ 992	\$
1,052	1,130	1,076	Interest	1,040	(36)	
-	-	-	Other (Fees, etc.)	400,000	400,000	
<u>\$ 215,525</u>	<u>\$ 216,326</u>	<u>\$ 217,450</u>	TOTAL HOUSING REHAB.	<u>\$ 618,406</u>	<u>\$ 400,956</u>	<u>\$ 0</u>
COMMUNITY CENTER OPERATING FUND:						
\$ 810	6,189	14,011	Beginning Fund Balance	\$ 12,746	\$ (1,265)	\$ -
1	19	-	Interest	36	36	-
46,000	46,496	33,216	Other (Fees, etc.)	30,218	(2,998)	
<u>\$ 46,811</u>	<u>\$ 52,704</u>	<u>\$ 47,227</u>	TOTAL COM.CENTER.OPER.	<u>\$ 43,000</u>	<u>\$ (4,227)</u>	<u>\$ 0</u>
PARKS & RECREATION PROGRAM:						
\$ 11,945	\$ 12,303	\$ 9,420	Beginning Fund Balance	\$ 10,412	\$ 992	\$
65	62	-	Interest	49	49	
3,281	3,257	3,124	Other (Fees, etc.)	2,679	(445)	
<u>\$ 15,291</u>	<u>\$ 15,621</u>	<u>\$ 12,544</u>	TOTAL PARKS & REC.	<u>\$ 13,140</u>	<u>\$ 596</u>	<u>\$ 0</u>
WEDDLE BRIDGE FUND						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ 4,597	\$ 4,597	\$ -
-	-	-	Interest	-	0	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	28,000	Transfers In	-	(28,000)	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,000</u>	TOTAL DONATIONS & CON.	<u>\$ 4,597</u>	<u>\$ (23,403)</u>	<u>\$ 0</u>
SPECIAL ASSESSMENTS:						
\$ 750	\$ 754	\$ 758	Beginning Fund Balance	\$ 760	\$ 2	\$
4	4	-	Interest	4	4	-
-	-	-	Other (Fees, etc.)	-	0	-
<u>\$ 754</u>	<u>\$ 758</u>	<u>\$ 758</u>	TOTAL SPECIAL ASSESS.	<u>\$ 764</u>	<u>\$ 6</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015	
WATER FUND:						
\$ 687,795	\$ 576,864	\$ 358,329	Beginning Fund Balance	\$ 242,907	\$ (115,422)	\$
2,552	1,957	2,437	Interest	1,911	(526)	
1,722,153	1,701,908	1,595,958	Other (Fees, etc.)	1,752,099	156,141	
<u>\$ 2,412,500</u>	<u>\$ 2,280,730</u>	<u>\$ 1,956,724</u>	TOTAL WATER FUND	<u>\$ 1,996,917</u>	<u>\$ 40,193</u>	<u>\$ 0</u>
WATER SDC RESERVE:						
\$ 241,160	\$ 255,009	\$ 221,146	Beginning Fund Balance	\$ 320,330	\$ 99,184	\$
1,196	1,362	1,003	Interest	1,499	496	
12,653	47,960	1,500	Other (Fees, etc.)	1,500	0	
-	-	-	Transfers In	-	0	-
<u>\$ 255,009</u>	<u>\$ 304,331</u>	<u>\$ 223,649</u>	TOTAL WATER SDC RES.	<u>\$ 323,329</u>	<u>\$ 99,680</u>	<u>\$ 0</u>
WATER CONSTRUCTION:						
\$ 110,314	\$ 110,881	\$ 111,501	Beginning Fund Balance	\$ 112,015	\$ 514	\$
567	592	506	Interest	536	30	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 110,881</u>	<u>\$ 111,473</u>	<u>\$ 112,007</u>	TOTAL WATER CONSTR.	<u>\$ 112,551</u>	<u>\$ 544</u>	<u>\$ 0</u>
WATER DEPRECIATION RESERVE:						
\$ 635,800	\$ 600,298	\$ 620,624	Beginning Fund Balance	\$ 592,624	\$ (28,000)	\$
3,134	3,083	1,325	Interest	2,715	1,390	
-	-	-	Other (Fees, etc.)	-	0	
25,000	25,000	25,000	Transfers In	97,412	72,412	
<u>\$ 663,934</u>	<u>\$ 628,381</u>	<u>\$ 646,949</u>	TOTAL WATER DEPREC.	<u>\$ 692,751</u>	<u>\$ 45,802</u>	<u>\$ 0</u>
WASTEWATER FUND:						
\$ 911,024	\$ 621,715	\$ 621,715	Beginning Fund Balance	\$ 19,613	\$ (602,102)	\$
3,053	2,260	1,834	Interest	1,501	(333)	
1,747,796	1,910,404	1,821,397	Other (Fees, etc.)	2,306,469	485,072	
<u>\$ 2,661,873</u>	<u>\$ 2,534,379</u>	<u>\$ 2,444,946</u>	TOTAL WASTEWATER	<u>\$ 2,327,583</u>	<u>\$ (117,363)</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015	
WASTEWATER SDC RESERVE:						
\$ 325,597	\$ 334,430	\$ 212,564	Beginning Fund Balance	\$ 352,531	\$ 139,967	\$
1,604	1,769	1,632	Interest	1,670	38	
7,229	7,215	1,000	Other (Fees, etc.)	1,000	0	
<u>\$ 334,430</u>	<u>\$ 343,414</u>	<u>\$ 215,196</u>	TOTAL WASTEWATER SDC	<u>\$ 355,201</u>	<u>\$ 140,005</u>	<u>\$ 0</u>
WASTEWATER CONSTRUCTION:						
\$ 492,414	\$ 514,919	\$ 514,919	Beginning Fund Balance	\$ 515,701	\$ 782	\$
2,505	2,703	2,500	Interest	2,468	(32)	
20,000			Transfers In		0	
<u>\$ 514,919</u>	<u>\$ 517,622</u>	<u>\$ 517,419</u>	TOTAL WASTEWATER CON.	<u>\$ 518,169</u>	<u>\$ 750</u>	<u>\$ 0</u>
WASTEWATER DEPRECIATION RESERVE:						
\$ 1,777,753	\$ 1,898,044	\$ 1,665,000	Beginning Fund Balance	\$ 1,362,618	\$ (302,382)	\$
8,201	8,629	8,375	Interest	7,169	(1,206)	
4,042,254	178,992	-	Other (Fees, etc.)	-	0	
163,000	-	-	Transfers In	-	0	
<u>\$ 5,991,208</u>	<u>\$ 2,085,666</u>	<u>\$ 1,673,375</u>	TOTAL WASTEWATER DEP.	<u>\$ 1,369,787</u>	<u>\$ (303,588)</u>	<u>\$ 0</u>
STORM WATER DRAINAGE:						
\$ 39,068	\$ 29,490	\$ 14,692	Beginning Fund Balance	\$ 60,000	\$ 45,308	\$
215	103	118	Interest	153	35	
58,749	59,386	60,000	Other (Fees, etc.)	60,000	0	
-	-	-	Transfers In	-	0	-
<u>\$ 98,032</u>	<u>\$ 88,979</u>	<u>\$ 74,810</u>	TOTAL STORM WATER DR.	<u>\$ 120,153</u>	<u>\$ 45,343</u>	<u>\$ 0</u>
STORM WATER SDC:						
\$ 10,605	\$ 10,657	\$ 10,715	Beginning Fund Balance	\$ 10,765	\$ 50	\$
52	56	48	Interest	52	4	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 10,657</u>	<u>\$ 10,713</u>	<u>\$ 10,763</u>	TOTAL STORMWATER SDC	<u>\$ 10,817</u>	<u>\$ 54</u>	<u>\$ 0</u>
STORM WATER CAPITAL:						
\$ 53,910	\$ 55,681	\$ 57,494	Beginning Fund Balance	\$ 49,762	\$ (7,732)	\$
271	300	276	Interest	231	(45)	
-	-	-	Other (Fees, etc.)	-	0	
1,500	1,500	1,500	Transfers In	1,500	0	
<u>\$ 55,681</u>	<u>\$ 57,481</u>	<u>\$ 59,270</u>	TOTAL STORMWATER CAPIT.	<u>\$ 51,493</u>	<u>\$ (7,777)</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF RESOURCES	ADOPTED 2014-15	2013-2014 vs 2014-2015	
			STORM WATER DEPREC:			
\$ 85,359	\$ 86,591	\$ 50,584	Beginning Fund Balance	\$ 88,460	\$ 37,876	\$
432	472	492	Interest	424	(68)	
-	-	-	Other (Fees, etc.)	-	0	
3,500	3,500	-	Transfers In	-	0	
<u>\$ 89,291</u>	<u>\$ 90,563</u>	<u>\$ 51,076</u>	TOTAL STORMWATER CAPIT.	<u>\$ 88,884</u>	<u>\$ 37,808</u>	<u>\$ 0</u>
			GENERAL OBLIGATION BONDS: POLICE/EMERGENCY DISPATCH FACILITY			
\$ 79,169	\$ 8,393	\$ 3,521	Beginning Fund Balance	\$ 1,017	\$ (2,504)	\$
-	-	-	Current Taxes	-	0	
3,263	2,001	-	Delinquent Taxes	-	0	
591	25	-	Interest	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 83,023</u>	<u>\$ 10,419</u>	<u>\$ 3,521</u>	TOTAL G. O. BONDS	<u>\$ 1,017</u>	<u>\$ (2,504)</u>	<u>\$ 0</u>
<u>\$ 24,729,098</u>	<u>\$ 19,871,647</u>	<u>\$ 18,499,170</u>	TOTAL RESOURCES	<u>\$ 19,355,109</u>	<u>\$ 855,939</u>	<u>\$ 0</u>

PROJECTED MONTHLY SALARY SCHEDULE

2% increase General Employees
1-1/2% 1-1/2% Emergency Service Employees

	Positions	Salary Range	
<u>LEGISLATIVE</u>			
0.15	Mayor (1 elected)	\$85	\$85
0.85	City Council (7 elected)	\$75	\$75
<u>EXECUTIVE</u>			
1	City Manager	\$7,054	\$8,251
1	Administrative Assistant	\$3,955	\$4,625
<u>FINANCE</u>			
1	Finance Director	\$5,401	\$6,317
1	Accounting Technician	\$2,859	\$3,344
<u>MUNICIPAL COURT</u>			
0.25	Judge		\$4,391
2	Court Clerk II	\$2,814	\$3,292
1	Court Clerk I	\$2,658	\$3,109
<u>COMMUNITY DEVELOPMENT</u>			
1	Planner	\$4,626	\$5,411
1	Planning Assistant	\$2,859	\$3,344
<u>BUILDING INSPECTION PROGRAM</u>			
1	Building Inspector	\$4,287	\$5,015
1	Permit Technician	\$2,859	\$3,344
<u>PARKS</u>			
1	Maintenance Worker I	\$2,658	\$3,109
0.2	Park Temporary Labor	\$11.00/hr	\$11.00/hr
<u>POLICE</u>			
1	Chief of Police	\$5,840	\$6,831
1	Emergency Communication Supervisor	\$4,041	\$4,726
2	Patrol Service Division Sergeant	\$4,672	\$5,465
11	Police Officer	\$3,771	\$4,583
1	Community Services Specialist/CEO	\$2,798	\$3,402
5.5	Dispatcher/Matron	\$2,938	\$3,573
0.25	Janitor (pt)	\$10.04/hr	\$11.74/hr
<u>LIBRARY</u>			
1	Director of Library Services (pt)	\$4,294	\$5,023
1.1	Library Assistant (2 pt 1 on-call)	\$15.34/hr	\$17.94/hr

PROJECTED MONTHLY SALARY SCHEDULE

2% increase General Employees
1-1/2% 1-1/2% Emergency Service Employees

	<u>Positions</u>	<u>Salary Range</u>	
	<u>PUBLIC WORKS</u>		
1	Public Works Director	\$5,401	\$6,317
1	Office Manager 2	\$3,352	\$3,920
1	Public Works Secretary	\$2,658	\$3,109
2	Utility Billing Clerk 2	\$2,814	\$3,292
1	Staff Engineer	\$4,322	\$5,055
2	Engineering Tech II	\$3,526	\$4,124
1	Mechanic	\$3,250	\$3,802
1	Maintenance Superintendent	\$4,322	\$5,055
1	Crew Leader - Streets	\$3,250	\$3,802
2	Crew Leader - Coll & Dist	\$3,263	\$3,816
8	Municipal Maintenance Worker	\$2,859	\$3,344
	<u>NON-DEPARTMENTAL</u>		
0.5	Janitor (pt)	\$10.24/hr	\$11.97/hr
0.25	City Attorney		\$4,950
<hr/>			
59.05			

General employees who have completed 8 yrs of continuous employment receive 1% Longevity Merit Pay increase above the top step.

Emergency Service employees who have completed 8 yrs of continuous employment receive a 2% Longevity Merit Pay increase above the top step.

SALARY ALLOCATIONS BY FUND

		General Fund							
Monthly Salaries		Legislative	Executive	Finance	M. Court	CDD	Parks	Building	Non-Dept.
includes longevity & certificate incentives									
<u>LEGISLATIVE</u>									
0.15	Mayor (1 elected)	\$85							
0.85	City Council (7 elected)	\$75							
<u>EXECUTIVE</u>									
1	City Manager		\$8,578						
1	Administrative Assistant		\$4,718						
<u>FINANCE</u>									
1	Finance Director			\$6,567					
1	Accounting Technician			\$3,377					
<u>MUNICIPAL COURT</u>									
0.25	Judge				\$4,391				
2	Court Clerk II				\$6,106				
1	Court Clerk I				\$4,391				
<u>COMMUNITY DEVELOPMENT</u>									
1	Planner					\$5,516			
1	Planning Assistant					\$3,152			
<u>PARKS</u>									
1	Maintenance Worker I						\$3,169		
0.2	Park Temporary Labor (p/t - hourly)						\$250		
<u>BUILDING INSPECTION PROGRAM</u>									
1	Building Inspector							\$5,111	
1	Permit Technician							\$3,378	
<u>NON-DEPARTMENTAL</u>									
0.5	Janitor (p/t - hourly)								\$1,310
0.25	City Attorney								\$4,950
<u>POLICE</u>									
1	Chief of Police								
1	Emergency Communication Supervisor								
2	Patrol Service Division Sergeants								
11	Police Officers								
1	Community Services Specialist/CEO								
5.5	Dispatcher/Matron								
0.25	Janitor (pt - hourly)								
<u>LIBRARY</u>									
1	Director of Library Services								
1.1	Library Assistant (2 pt - hourly & 1 on-call)								
<u>PUBLIC WORKS</u>									
1	Public Works Director					\$206	\$206	\$138	
1	Office Manager 2								
1	Public Works Secretary								
2	Utility Billing Clerk 2								
1	Staff Engineer								
2	Engineering Techs I								
1	Mechanic								
1	Maintenance Superintendent								
1	Crew Leader - Streets								
2	Crew Leader - Coll & Dist								
8	Municipal Maintenance Worker								
59.05	Monthly salary costs	\$160	\$13,296	\$9,944	\$14,888	\$8,874	\$3,625	\$8,627	\$6,260
General employees who have completed 8 yrs of continuous employment receive 1% Longevity Merit Pay increase above the top base step									
Emergency Service employees who have completed 8 yrs of continuous employment receive a 2% Longevity Merit Pay increase above the top step									
Police & Public Public Works positions include certificate incentives above the top base step.									
Some salaries include vacation cash-out options									

PROPERTY TAXES 2014-2015

	Proposed Levy	Estimated Delinquent	Estimated M-5 Loss	Est. Taxes to Receive
General Fund	\$ 542,471	\$ 54,247	\$ 0	\$ 488,224
Police Services	2,452,366	245,237	862,054	1,345,075
Library	<u>314,209</u>	<u>31,421</u>	<u>110,450</u>	<u>172,338</u>
	\$3,309,046	\$ 330,905	\$ 972,504	\$2,005,637

Property Values: Unless a property is under construction or being improved, Oregon's constitution limits the value of that property from increasing more than 3% per year. The Linn County Tax Assessor provides the best guess estimate on where property values are expected to be during the upcoming fiscal year when entities are developing their budgets. This year the city accounted for the loss of \$621,660 in assessed value due to the purchase of the Edgewater RV park by Linn County.

General Fund: The City has a permanent tax rate of \$1.4157 per \$1000. This rate is established by the State Revenue Department. Additional property tax revenue must be approved by Sweet Home voters in the form of local option levies.

Local Option Levies: The City of Sweet Home uses voter approved local option levies to fund its Police and Library services. In May 2010 Sweet Home both levies were renewed for another 5 years. Voters approved tax rates of \$6.40 per \$1,000 assessed value for Police services and increased the Library's \$.62 to \$.82 per \$1,000 assessed value for Library services. Revenues from these Levies and the permanent rate are subject to the \$10.00 limitation as established by the voter approved 1990 Measure 5 constitutional limitation. Due to reduced property values, comperssion continues to increase causing the police and library operating levies to potentially lose \$972,504 in voter-approved property tax revenue.

Bonded Debt: The City of Sweet Home no longer has any Bonded Debt. The 1999 General Obligation Bonds were paid off June 2010. Any balance remaining in the Debt Fund should be transferred back to the General Fund per Oregon Budget Law, but since the money to pay off the Bonds early came from the Police Operating Fund, Council can direct any remaining monies and subsequent delinquent taxes from the County be transferred to the Police Operating Fund.

**CITY OF SWEET HOME
BONDED DEBT LIMITATION & SCHEDULE OF
DEBT SERVICE REQUIREMENTS
2014-2015**

The City of Sweet Home cannot issue or have outstanding bonds in excess of 3% of the assessed value of all taxable property within the taxing boundary. (ORS 287.004)

Voter authorization is required before the City can incur any debt obligating tax revenue.

The City currently has no General Obligation Debt.

**CITY OF SWEET HOME
REVENUE DEBT LIMITATION & SCHEDULE OF
DEBT SERVICE REQUIREMENTS
2014-2015**

In Sections 12 and 13 of the City of Sweet Home Ordinances No. 968 and No. 980 a debt limit has been established by City Council requiring that the water user rate structure be sufficient to provide net revenues (gross revenues less operation, maintenance and administrative expenses) not less than 1.25 times the fiscal year annual debt service on the bonds. This requirement was met by the City in fiscal year ending June 30, 2013.

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
ON REVENUE BONDS & LOANS (CONT.)**

WASTEWATER INFLOW & INFILTRATION PROJECT:

In December 2002, the City entered into Clear Water State Revolving Fund Loan Agreement **R89750** with the Department of Environmental Quality for \$2,000,000. The funds will pay for a pilot project to reduce inflow and infiltration through major repairs to main lines and service laterals. This project will help determine the extent of work necessary to repair the remained of the wastewater system. The agreed upon loan is at an interest rate of 3.14% and scheduled to be repaid within 20 years of project completion. Debt service is scheduled to be paid semi-annually from the Wastewater Operating Fund.

In February 2004, the program was expanded into its next phase and the loan amount with the DEQ was increased to \$4,000,000.

Fiscal year ending June 30,	Principal	Interest&Fees	Total
2015	192,848	88,693	281,541
2016	198,952	81,609	280,561
2017	205,248	74,303	279,551
2018	211,743	66,766	278,509
2019	218,444	58,989	277,433
2020	225,357	50,967	276,324
2021	232,489	42,690	275,179
2022	239,846	34,153	273,999
2023	247,437	25,344	272,781
2024	255,267	16,257	271,524
2025	<u>263,364</u>	<u>6,883</u>	<u>270,247</u>
	\$2,490,995	\$546,654	\$3,037,649

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
ON REVENUE BONDS & LOANS (CONT.)**

WASTEWATER INFLOW & INFILTRATION PROJECT:

In April 2005, loan **R89751** in the amount \$6,000,000 loan was approved by the Department of Environmental Quality to provide additional financing for the wastewater inflow and infiltration reduction project. This loan is at an interest rate of 2.90% and scheduled to be repaid within 20 years of project completion.

Fiscal year ending June 30,	Principal	Interest	Total
2015	198,519	128,758	327,277
2016	204,317	132,299	336,616
2017	210,286	108,308	318,594
2018	216,428	118,115	334,543
2019	222,750	110,711	333,461
2020	229,256	103,091	332,347
2021	235,953	95,248	331,201
2022	242,846	87,175	330,021
2023	249,939	78,868	328,807
2024	257,240	70,317	327,557
2025	264,754	61,517	326,271
2026	272,487	52,460	324,947
2027	280,447	43,138	323,585
2028	288,639	33,543	322,182
2029	297,070	23,669	320,739
2030	305,747	13,507	319,254
2031	<u>156,223</u>	<u>3,046</u>	<u>159,269</u>
	\$4,132,901	\$1,263,770	\$5,396,671

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
ON REVENUE BONDS & LOANS (CONT.)**

WASTEWATER INFLOW & INFILTRATION PROJECT:

In December 2009, loan **R89752** in the amount \$5,000,000 loan was approved by the Department of Environmental Quality to provide additional financing for the wastewater inflow and infiltration reduction project. This is a no interest loan and scheduled to be repaid within 20 years of project completion.

Fiscal year ending June 30,	Principal	Interest	Loan Fee	Total
2015	250,000	0	21,875	271,875
2016	250,000	0	20,625	270,625
2017	250,000	0	19,375	269,375
2018	250,000	0	18,125	268,125
2019	250,000	0	16,875	266,875
2020	250,000	0	15,625	265,625
2021	250,000	0	14,375	264,375
2022	250,000	0	13,125	263,125
2023	250,000	0	11,875	261,875
2024	250,000	0	10,625	260,625
2025	250,000	0	6,375	256,375
2026	250,000	0	8,125	258,125
2027	250,000	0	6,875	256,875
2028	250,000	0	5,625	255,625
2029	250,000	0	4,375	254,375
2030	250,000	0	3,125	253,125
2031	250,000	0	1,875	251,875
2032	<u>250,000</u>	0	<u>625</u>	<u>250,625</u>
	\$4,500,000		\$199,500	\$4,699,500

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
ON REVENUE BONDS & LOANS (CONT.)**

NEW WATER TREATMENT PLANT PROJECT:

In June 2004, the City entered into an agreement with the Oregon Economic & Community Development Department for 2 loans S04002 & G04003 in the amount of \$5,030,000. These loans were expected to pay for the construction of a new water treatment plant, river intake and a disinfection contact tank at a new site located closer to Foster Lake.

The original loans were at an interest rate of 1.04% and scheduled to be repaid within 30 years of project completion. Debt service is scheduled to be paid semi-annually from the Water Operating Fund.

In June 2007, it was determined that the costs to build the new facility were coming in higher than anticipated with the first loan. The State agreed to increase the loan amounts by \$5 million bringing the total amount of the 2 loans to \$10,030,000 with a new interest rate of 3.56%. With the completion of the treatment plant in August, the City would begin making payments on Loan S04002. Payments are scheduled to begin on Loan G04003 after its intended projects are completed on March 30, 2010.

S04002	Principal	Interest	Total
12/1/2014	216,886.66	64,037.16	280,923.82
12/1/2015	219,055.53	61,868.29	280,923.82
12/1/2016	221,246.08	59,677.74	280,923.82
12/1/2017	223,458.55	57,465.27	280,923.82
12/1/2018	225,693.13	55,230.69	280,923.82
12/1/2019	227,950.06	52,973.76	280,923.82
12/1/2020	230,229.56	50,694.26	280,923.82
12/1/2021	232,531.86	48,391.96	280,923.82
12/1/2022	234,857.18	46,066.64	280,923.82
12/1/2023	237,205.75	43,718.07	280,923.82
12/1/2024	239,577.81	41,346.01	280,923.82
12/1/2025	241,973.58	38,950.24	280,923.82
12/1/2026	244,393.32	36,530.50	280,923.82
12/1/2027	246,837.25	34,086.57	280,923.82
12/1/2028	249,305.63	31,618.19	280,923.82
12/1/2029	251,798.68	29,125.14	280,923.82
12/1/2030	254,316.67	26,607.15	280,923.82
12/1/2031	256,859.84	24,063.98	280,923.82
12/1/2032	259,428.43	21,495.39	280,923.82
12/1/2033	262,022.72	18,901.10	280,923.82
12/1/2034	264,642.95	16,280.87	280,923.82
12/1/2035	267,289.38	13,634.44	280,923.82
12/1/2036	269,962.27	10,961.55	280,923.82

12/1/2037	272,661.89	8,261.93	280,923.82
12/1/2038.	275,388.51	5,535.31	280,923.82
12/1/2039	<u>278,142.42</u>	<u>2,781.42</u>	<u>280,923.84</u>
	\$6,403,715	\$900,304	\$7,304,019

G04003	Principal	Interest	Total
12/1/2014	108,245	109,922	218,166
12/1/2015	108,610	107,757	216,367
12/1/2016	113,982	105,585	219,567
12/1/2017	114,362	103,305	217,667
12/1/2018	119,846	100,446	220,292
12/1/2019	120,441	96,851	217,292
12/1/2020	126,054	93,237	219,291
12/1/2021	126,791	88,826	215,617
12/1/2022	132,554	84,388	216,942
12/1/2023	138,230	80,411	218,641
12/1/2024	143,956	76,092	220,047
12/1/2025	149,915	70,333	220,248
12/1/2026	150,911	64,337	215,247
12/1/2027	156,948	58,300	215,248
12/1/2028	163,026	52,022	215,048
12/1/2029	174,147	45,501	219,648
12/1/2030	180,312	38,535	218,847
12/1/2031	186,487	31,548	218,035
12/1/2032	192,747	24,089	216,836
12/1/2033	199,056	16,379	215,435
12/1/2034	<u>210,419</u>	<u>8,417</u>	<u>218,836</u>
	\$3,117,039	\$1,366,282	\$4,483,321

“OREGON PROPERTY TAX LIMITATIONS”

When the Oregon Tourism Department developed their catchy phrase, “Things look different here,” in the 1990s they probably were not thinking about Oregon’s property tax system. But if a phrase could summarize how much and how schools and local governments receive their funding, this would be it.

Oregon is one of the last States in the United States that does not collect a sales tax. Which is great for tourism, but not so great for property owners, who find themselves bearing the brunt of paying for local services. And since it is customary that voters are more likely to be property owners, 1990 began a decade of change for Oregon and its property tax system.

On November 6, 1990 when Oregon voters changed the Constitution and approved a property tax limit called **Measure 5**, which capped schools at a consolidated tax rate of \$5 and local governments, \$10; a major shift in funding local government began to occur. Schools become more dependent upon income tax revenues and local governments increased fees and rates to keep programs operating.

Since 1991 the City of Sweet Home has experienced a reduction of \$2,464,244 in property tax dollars under the Measure 5 cap.

During the early 1990s, more property tax and fee limitations were taken to Oregon voters. Even a sales tax was attempted. It wasn’t until November 1996 that Measure 47, a citizen written initiative, was passed by voters. **Measure 47** promised to roll back assessed property values to 90 percent of 1995-1996 levels or the amount paid in 1994, whichever was less. It also required for the first time in any vote, a double majority on any voter approved funding source, such as new bonds or property tax levies. This reduction was in addition to the Measure 5 cap that would remain in place. The initiative was so poorly written and hard to interpret in practice that the Legislature had to rewrite it and present to Oregon voters a replacement Measure 50 in May 1997.

Measure 50 established a State-wide 17 percent reduction in property taxes, established permanent tax rates to replace the tax bases local governments had been operating under, and limited assessed growth to individual properties to 3 percent. Although the Double Majority requirement was kept, more than bonded debt was excluded from the limitation.

As property tax revenues began decreasing, state and local governments began re-evaluating the true cost of providing services. Many of these services were being supplemented by property tax dollars. Without this subsidy, fees for services, such as permits, copies, planning fees, recordings and inspections began increasing to ensure the costs for providing these services were being covered by the people utilizing a specific service.

The Many Layers of Tax Limitations in Oregon

Passed May 1997

Measure 50 – Required a 17% reduction in property taxes, established permanent tax rates, & limited assessed growth for individual properties to 3%. Eliminated tax bases & 6% limitation, changed tax system to rate based. Required Double Majority to pass funding requests. Repealed Measure 47, Retained Measure 5. Exempted more tax Categories than just Bonded Debt.

Passed November 1996

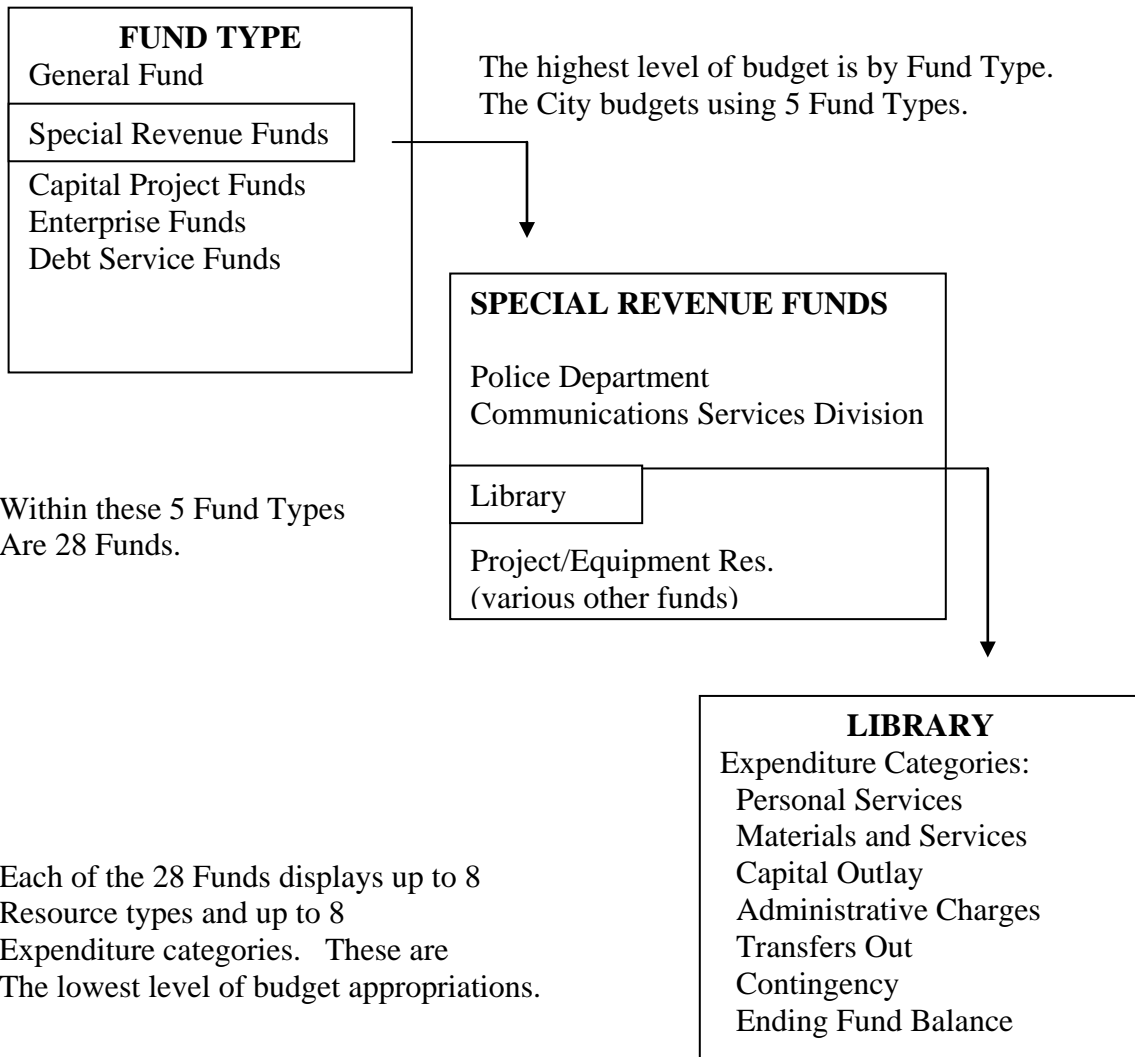
Measure 47 - Rolled back assessed property values to 90% of 1995-96 levels & limited assessed growth for individual properties to 3%. Required Double Majority to pass voter approved funding requests. Exempted only Bonded Debt from the cut and cap.

Passed November 1990

Measure 5 – Required taxing entities to share a \$10.00 rate. Changed the definition of tax to include Fees or charges imposed on property owners. Exempted Bonded Debt.

BUDGET DOCUMENT STRUCTURE

The City of Sweet Home's budget document is organized into sections by Fund Type. Each Fund Type section contains summaries by fund and narrative. Each narrative explains the fund's functions and responsibilities, budget year objectives, significant budget changes, staffing summary and performance measurement graphs. Each fund displays expenditure categories with three-year expenditure histories.



CITY OF SWEET HOME CODES & CLASSIFICATION OF RESOURCES

RESOURCES:

- 300 **BEGINNING FUND BALANCE**
The unexpended amount in a fund at fiscal year end that is carried over into the next fiscal year.
- 311 **CURRENT PROPERTY TAXES**
Current fiscal year compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. Amount must be approved by voters.
- 319 **DELINQUENT PROPERTY TAXES**
Previous taxes levied by a government and not paid until current fiscal year. Budgeted number is estimated based upon percentage of delinquent tax payments provided by County tax collector.
- 361 **INTEREST**
The amount of interest received on all city investments.
- 365-390 **FEES, FRANCHISES, ETC/GRANT PROJECTS**
Other financing sources including grant reimbursements.
- 391 **TRANSFERS IN/ADMINISTRATIVE CHARGES**
Amounts transferred from one fund to another to either assist in financing the services for the recipient fund or to reserve resources for future use.

CITY OF SWEET HOME

CODES & CLASSIFICATION OF EXPENDITURES

MATERIALS & SERVICES:

- 290 MEMBERSHIPS
Dues and fees for associations and organizations.
- 300 TECHNICAL SERVICES
Services provided by a person or firm that are more of a technical nature.
Cannot be an employee. Example of services: computer hardware/software experts, meter-reading services, network specialists, materials testing, permit fees, surveys. These services may be contracted.
- 330 PROFESSIONAL SERVICES
Services provided by a person or firm with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase, is for the service. Cannot be an employee. Example of services: attorneys, engineers, architects, auditors, physicians, consultants, laundry services. These services may be contracted.
- 400 PROPERTY SERVICES
Services purchased to operate, repair, maintain and rent property owned or used by the government. These services are performed by persons other than employees. Example: Stratman Easement
- 430 REPAIR AND MAINTENANCE SERVICES
Expenditures for repair and maintenance services not provided directly by government personnel. Can include contracts and agreements to repair & upkeep vehicles, equipment and buildings. Example: radio & pager maintenance, vehicle repairs, copy machine maintenance, computer repairs.
- 440 RENTALS
Costs for renting or leasing land, buildings, equipment, vehicles, tools.
- 540 ADVERTISING/PROMOTION
Expenditures for advertisements in magazines, newspapers, radio, television, flyers, etc.

- 580 TRAINING/TRAVEL
Registration and expenses to attend conferences, school, meetings, seminars, in-house training material and car allowances.
- 600 SUPPLIES
Used only in Central Garage to denote variety of supplies purchased to work on vehicles. Example: small tools, lubricant, etc.
- 610 OFFICE SUPPLIES
Supplies needed to operate in an office. Example: pencils, copy & computer paper, printing, postage, general office supplies, stationary, forms, etc.
- 611 OPERATING SUPPLIES
General supplies needed to stay in operation outside the office. Example: first aid supplies, oxygen, medication, janitorial supplies, light bulbs, ice, meter boxes, rope, chemicals, street sand, fingerprint kits, film, flares, evidence baggies, film processing, etc. A service such as water testing is not a supply and should be charged to Professional Services.
- 612 UNIFORMS/CLOTHING
Boots, shoes, pants, coveralls, hats, jackets, emblems, towels, name tags.
- 613 EQUIPMENT OPERATING SUPPLIES
Disposable Supplies needed to keep equipment operating. Example: fuel, lubricants, batteries, sewer rods, filters, tires, ammunition, license tags, sweeper brooms, blades & chains for saws. Things that will eventually need to be replaced.
- 614 CENTRAL GARAGE (formally Equipment Maint/Supplies)
Repair and maintenance of city vehicles and equipment by central garage only. Outside services charged to 430. This line will be going away as Central Garage no longer exists.
- 615 TOOLS/SMALL EQUIPMENT
Small equipment and hand tools. Example: hammers, wrenches, fans, rakes, brooms, ladders, pike poles, lights (not lightbulbs), traffic cones. Things that are not considered disposable and are more likely to be broken or lost before they wear out.

- 616 JAIL SUPPLIES & EQUIPMENT
A line specifically requested by Police Chief to record supplies and equipment purchased exclusively for use in the Jail. Ensures documentation for any potential jail lawsuits.
- 620 UTILITIES
Telephone, electric, propane, natural gas, garbage, furnace oil, cell phone contracts.
- 700 BUILDING AND GROUNDS MAINTENANCE
Supplies needed to improve buildings and grounds. Example: paint, lumber, glass, floor covering, seeds, plants, repairs. Weed spraying is a service and should be charged to Professional Services.

CAPITAL OUTLAY:

Items that cost a minimum of \$200.00 and have a useful life of one or more years, such as machinery, equipment, furniture or buildings and items that are serially numbered for inventory purposes, such as calculators, recorders, pagers, etc.

- 710 LAND
Expenditures for the purchase of land
- 720 BUILDINGS
Expenditures for the purchase of buildings, contracted construction of buildings, for major permanent structural alterations, for the initial or additional installation of heating and ventilation systems and fire protection systems.
- 730 PROJECTS/IMPROVEMENTS
Expenditures for improvements not associated with buildings. Examples: fences, retaining walls, capital improvements (streets, curbs, drains).
- 731 I & I PROGRAM
A line specifically requested to record annual costs incurred to operate the Infiltration and Inflow Reduction program required by the Department of Environmental Quality for the City's wastewater program. A minimum of \$50,000 is required to be spent annually on this program
- 741 EQUIPMENT/MACHINERY
Expenditures for the initial, additional or replacement of equipment and machinery. Examples: computers, drill presses, bobcats, cameras, radios, sweepers, graders, recreation equipment, calculators, typewriters, chainsaws, overhead projector, hydrants, heart monitor, fax, pagers, recorder, tractors, refrigerators, air conditioner, computer software.
- 742 VEHICLES
Expenditures for equipment used only to transport persons or objects.
Examples: police cars, trucks, buses, motorcycles
- 743 FURNITURE
Expenditures for office furniture. Examples: desks, chairs, tables, file cabinets, clocks, computer stands, typewriter stands.

ORDER OF EXPENDITURE CLASSIFICATIONS

PERSONAL SERVICES

110	Department Head
111	Supervisors
112	Engineering Techs
113	Administrative Clerks
114-117	Operators, Acctg. Clerks, Maint. Workers, Police Officers, Dispatchers, Volunteers, Part-time Help
120	Temporary Help
130	Overtime
140	Standby time
210	Group Insurance
220	FICA
230	Retirement
250	Employment Tax
260	SAIF

MATERIALS & SERVICES

290	Memberships
300	Technical Services
330	Professional Services
400	Property Services
430	Repair & Maintenance Services
440	Rentals
540	Advertising/Promotions
580	Training/Travel
600	Supplies (in Central Garage Fund only)
610	Office Supplies
611	Operating Supplies
612	Uniforms/Clothing
613	Equipment Operating Supplies
614	Central Garage
615	Tools/Small Equipment
616	Jail Supplies & Equipment (in Police Fund only)
620	Utilities
700	Building & Ground Maintenance
800	Investigations (in Police Fund only)

CAPITAL OUTLAY

710	Land
720	Buildings
730	Projects/Improvements
731	I & I Program (in Wastewater Fund only)
741	Equipment/Machinery
742	Vehicles
743	Furniture

GLOSSARY OF BUDGET TERMS

ACCOUNT – A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

ACCOUNTING STANDARDS – The Generally Accepted Accounting Principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guides the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purpose of funds, and the content and organization of the annual financial report.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when obligations are incurred.

ACTIVITY – A departmental effort that contributes to the accomplishment of specific, identified program objectives.

ACTUAL – Denotes true revenue or expenditure totals for a given period, which is in contrast to “Budget” which denotes estimates for a period.

ADA – American Disabilities Act

AD VALOREM TAXES – Commonly referred to as property taxes; a property tax as a percentage of the value of taxable property; a tax based on the assess value of the taxable property; a tax levied on both real and personal property according to the property’s valuation and the tax rate.

ADMINISTRATIVE CHARGES – Charges to user departments for services provided internally by the General Fund (e.g., payroll, utility billings, accounts payable). This charge is not charged to funds whose existence is dependent upon property tax dollars.

ADOPTED BUDGET – The final draft of the budget document. This draft includes Budget Committee and City Council revisions, becomes the budget of the city, and is submitted to the State for filing.

AFSCME – American Federation of State, County, and Municipal Employees. The union organization that represents bargaining employees of the City of Sweet Home.

APPROPRIATION – Legal authorization granted by the governing board to make expenditures and incur obligations for specific purposes.

APPROPRIATION RESOLUTION – The official enactment by the City of Sweet Home establishing the legal authority for officials to obligate and expend resources.

APPROVED BUDGET – The budget recommended by the Budget Committee for adoption by the City Council. The Council has limited authority to modify the budget. In no case may the City Council increase the tax levy approved by the Budget Committee, nor may the appropriation of any fund be increased more than 10% above amount approved by the Budget Committee.

ASSESSED VALUE – The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

ASSESSMENT – An amount levied against a property for improvements specifically benefiting that property.

AUDIT – The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract of the Secretary of State (ORS 297.425).

BANCROFT – (Also referred to as Bancroft Bonding Act) Oregon law (ORS 223.205) which allows property owners to make installment payments on specific property benefited from a City improvement. Property owners make scheduled payments to the City until assessment has been paid in full.

BASIS OF ACCOUNTING – The cash basis, the modified accrual basis, or the accrual basis.

BEGINNING FUND BALANCE – The estimated unexpended amount in a fund at fiscal year end that that is carried over in the next fiscal year.

BOND – A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the bond runs for a longer period of time and requires greater legal formality.

BOND REFINANCING – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BUDGET – A document showing the City's financial plan for one or two fiscal years (the City of Sweet Home budgets on a one fiscal year basis). By statute, it must include a balanced statement of resources and requirements for the previous two periods and estimated revenues and expenditures for the current and upcoming year.

BUDGET CALENDAR – The schedule of key dates, or events, which a government follows in the preparation and adoption of the budget.

BUDGET COMMITTEE – Financial planning board of a local government, consisting of the governing body (City Council) plus an equal number of appointed legal voters from the community (citizens).

BUDGET MESSAGE – A written message prepared by the City Manager explaining the proposed budget, articulating the strategies to achieve the City’s goals and identifying budget impacts and changes.

BUDGET OFFICER – The person designated by the Governing Body to be responsible for the preparation of the budget and meeting legal deadlines. The designation is required by Oregon Local Budget Law (ORS 294.305). The City Manager is the designated Budget Officer for the City of Sweet Home.

CAFR – See “Comprehensive Annual Financial Report.”

CAPITAL IMPROVEMENT PLAN (CIP) – A plan for capital expenditures to be incurred over several future years. The plan includes estimated costs and the year of anticipated construction, revenue sources, and project description.

CAPITAL ASSETS – Non-consumable assets of significant value (\$200 or more) and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL OUTLAYS – Expenditures for the acquisition of capital assets, such as equipment and furniture costing over \$200 and having a life expectancy of over one which is applicable to the services provided by a specific department or program.

CAPITAL PROJECTS – Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CASH BASIS OF ACCOUNTING – The system of accounting under which revenues are accounted for only when received, and expenditures are accounted for only when paid.

CHARTER – Oregon law allows Municipal Corporations, upon a vote of the people, to establish a charter government. Commonly referred to as Home Rule it allows a local government more flexibility in organization and legal authority. The City of Sweet Home’s original Charter was adopted on June 22, 1943.

CITY COUNCIL – The governing body, consisting of the Mayor and six other elected persons, which sets policies and procedures for the functioning of the municipal government of the City of Sweet Home.

CITY MATCH – An expenditure of City resources as a necessary condition for the award of a grant.

COLA – Cost of Living Adjustment.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The complete annual financial report of the City that is prepared in conformity with generally accepted accounting principles. An independent auditing firm audits the financial statements in the annual report.

CONTINGENCY – An appropriation of funds to cover unforeseen events and emergencies which may occur during the budget period. City council must authorize the use of any contingency appropriations.

CONTRACTUAL SERVICES – The costs related to services performed for the City by individuals, businesses, or utilities.

DEBT SERVICE – Annual principal and interest payments that the local government owes on money that it has borrowed.

DEBT SERVICE FUND – A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

DEBT SERVICE LEVY – A tax imposed by local governments for the repayment of voter-approved general obligation or limited tax bonds. This levy is limited to the repayment of principal and interest necessary to retire these voter-approved bonds and is outside the Measure 5 tax rate limitation.

DEPARTMENT – A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

DEQ – Department of Environmental Quality. A department within the State of Oregon government that oversees and ensures water quality standards in Oregon.

DISBURSEMENT – Payment for goods or services that have been delivered and invoiced.

DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective and exceptional budget documents. To receive this award is the highest form of recognition in governmental budgeting. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and a communication device.

DOUBLE MAJORITY – A term that refers to an election where at least 50% of the registered voters eligible to vote in the election cast a ballot and more than 50% voting approve the question. The voter turn out requirements do not apply at a general election held in November of an even-numbered, as approval of a measure at a general election is considered to meet the “double majority” requirements by definition.

DPSST – Department of Public Safety, Standards and Training. Oregon base for regional and academy training of law enforcement officers.

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber means to set aside funds for a future expenditure.

ENTERPRISE FUND – A fund established to account for operations in a manner similar to private business enterprise, in that, the costs of providing services to the general public on a continuing basis are recovered primarily through user charges. The City's three enterprise funds are Water, Wastewater and Storm water Funds.

EQUIPMENT REPLACEMENT RESERVE – Reserve designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

EQUIPMENT REPLACEMENT SCHEDULE – A schedule of annual purchases to replace major equipment and vehicles that have met or exceeded their useful life to the City.

EXPENDITURE – The actual outlay of or obligation of pay cash. A decrease in net financial resources.

FEMA – Federal Emergency Management Association

FISCAL YEAR (FY) – The twelve month period beginning July 1 and ending the following June 30.

FIXED ASSETS (also see Capital Assets) – Non-consumable assets of a tangible nature, (such as buildings, furniture, and other equipment) that have a useful life greater than one year and cost more than \$200.

FRANCHISE FEES – A fee paid by businesses for use of City streets, alleys and/or property in providing their services to the citizens of a community. Services requiring franchise fees include electricity, telephone, natural gas, garbage collection and cable television.

FULL-TIME EQUIVALENT (FTE) – Staffing levels are measured in FTE's to give a consistent comparison from year to year. One full-time position filled for the entire year equals one FTE. In some instances a FTE may actually consist of several part-time positions.

FULL-TIME POSITION – A position which will work a 40-hour work week for the entire fiscal year.

FUND – An accounting tool designating a sum of money to provide services and achieve objectives. Each fund constitutes an independent budgetary entity. Budgeted revenues and expenditures must be equal within each fund. A fund may consist of several activities.

FUND BALANCE – The budget amount available in a particular fund at a certain period of time.

FUND TRANSFER – A movement of resources as an expense of one fund to revenue in another fund. Transfers result in artificial inflation of the total budget, but provide a clearer picture of the true origins of revenue and expense.

FUND TYPE – One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust & agency, and reserve.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – Conventions, rules and procedures used in performing accepted accounting practice at a particular time.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The governmental body that establishes accounting principles for state and local governments.

GASB 34 – A statement whose objective is to enhance the understandability and usefulness of the external financial reports (ie: the audit) of state and local governments. Among its requirements: a new section – Management’s Discussion and Analysis (MD&A), reporting of infrastructure and depreciation on all capital assets. Implementation of GASB 34 for the City of Sweet Home implemented this policy as of July 1, 2002.

GENERAL FUND – The City’s major operating fund that includes all services authorized by the Council and the Charter not specifically provided for in other funds. Major sources of revenue for this fund are miscellaneous charges and fees, franchise fees and state shared revenue.

GENERAL OBLIGATION BOND – A long-term obligation backed by the “full faith and credit” pledge of the city’s general fund revenues. They carry an unlimited taxing power, require voter approval and are limited in total to 3% of the assessed value of all taxable property in the City. Sweet Home currently has one general obligation bond issue for the Police/Emergency Dispatch facility.

GFOA – Government Finance Officers Association. The Government Finance Officers Association is the premier association of public-sector finance professionals and is dedicated to providing high-quality support to state and local governments.

GIS – Global Information System program facilitates the efficient management of spatial information; offering enhanced analytical, cartographic, and reporting capabilities for internal and external customers.

GOAL – A statement of direction, purpose, or intent based on the needs of the community, generally to be completed within a specified time period.

GOVERNMENTAL FUNDS – These funds subscribe to the modified accrual basis of accounting and include the following types of funds:

General Fund – The City’s major operating fund that includes all services authorized by the Council and the Charter not specifically provided for in other funds. Major sources of revenue for this fund are miscellaneous charges and fees, franchise fees and state shared revenue.

Special Revenue Funds – Resource received are limited to a specifically defined use, e.g., State Gas Taxes for City roads, Local Option Levies for Police and Fire protection.

Debt Service Funds – Funds used for paying principal and interest of debt on non-enterprise funds.

Capital Project Funds – Resource are used for purchase or construction of long-term fixed assets.

Special Assessment Funds – Resources are received from specific beneficiaries of a particular service or project expended from these funds.

GRANT – A donation or contribution of assets (usually cash) by an organization or governmental unit to another organization or governmental unit. Grants are generally made for specific purposes.

I & I (INFILTRATION & INFLOW) – Infiltration occurs when storm water enters the sewers mainly from groundwater, through cracks in pipes and manhole walls. As the groundwater level rises or falls, so does the infiltration rate. Inflow enters the sewers from direct connection of area drains, footing drains, sump pump discharges, and other illegal sources, as well as through holes in manholes lids. Inflow generally increases dramatically during a rainfall event, and quickly subsides after the rain ends.

ICMA (International City/County Management Association) – An organization that manages retirement plans to which both the City and general union and non-represented employees contribute.

INFRASTRUCTURE – Substructure or underlying foundation of the City (e.g., streets, utility lines, bridges, sidewalks, etc.)

INTERFUND TRANSFERS – Appropriations that are transferred from one fund to another. Transfers must be made through formal adoption of a resolution by the City Council. Oregon Budget Law has several restrictions dealing with transfers: e.g., an appropriation may not be transferred from a Special Revenue Fund to the General Fund.

INTERGOVERNMENTAL REVENUE – Revenue received from federal, state, and local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

LEVEL OF SERVICE – The amount and type of existing services, programs and facilities provided. Level of service depends on the available resources.

LEVY – The amount of ad valorem tax certified to the County Assessor by a local government for the support of government activities. The tax amount is spread (or levied) over the assessed value of property in that district.

LID (Local Improvement District) – The property that is to be assessed for the costs or part of the cost of a local improvement and the property on which the local improvement is located.

LOCAL BUDGET LAW – Oregon Revised Statutes, Chapter 294, prescribes budgeting practices for municipalities within Oregon. The law established standard procedures for presenting a local government budget, outlines programs and services provided, provides a standard method for estimating revenues, expenditures and proposed tax levies and encourages citizen involvement in the preparation of the budget before formal adoption.

LOCAL OPTION LEVY – 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 for 10 years, whichever is less. These levies do not become part of the permanent rate limit.

MATERIALS AND SERVICES – Expendable materials, operating supplies and services necessary to conduct departmental activity.

MEASURE 5 - A 1.5 percent Property Tax Measure passed by Oregon voters on November 6, 1990, limiting the consolidated tax rate for non-educational local governments to \$10 per \$1,000 of the assessed value. Effective date was July 1, 1991.

MEASURE 47 – A statewide property tax limitation measure approved by voters in November 1996. The measure rolls back taxes to individual properties by either amount paid in 1995 less 10 percent or the amount paid in 1994, whichever is less. It limits assessed value increases to not more than 3% per year. It imposes a double majority (50 percent turnout, 50 percent approval) requirement to approve new bonds or property tax levies.

MEASURE 50 – A statewide property tax limitation measure proposed by the Oregon Legislature and approved by voters on May 20, 1997. The measure was prompted by confusion over the meaning and language contained in Measure 47. It keeps most of the tax reduction intent of Measure 47, but attempts to make the system simpler and avoid legal challenges of the meaning of Measure 47.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The accrual basis of accounting adapted to the governmental fund types under which revenues and other financial sources (bond proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available” to finance expenditures of the current period.

MANDATED – Legally required by Federal, State, or local government.

MAO – Mutual Agreement and Order. Agreement the City has with the Department of Environment Quality (DEQ) that establishes operational guidelines and limitations relating to the NPDES permit.

MUNICIPAL CORPORATION – Any county, city, port, school district, union high school district, community college district and all other public or quasi-public corporations operated by a separate board or commission.

NET BUDGET – The legally adopted budget less all interfund transfers and interdepartmental charges.

NPDES – National Pollutant Discharge Elimination System – a permit issued by the Department of Environmental Quality that allows the City to discharge to public waters adequately treated wastewater.

OAR – Oregon Administrative Rules are rules of various state agencies and program operations.

OCDBG – Oregon Community Development Block Grant

ODOT – Oregon Department of Transportation

OEDD – Oregon Economic Development Department

OBJECTIVE – A specific, measurable and observable result of an organization’s activity which advances the organization toward a goal.

OLCC – Oregon Liquor Control Commission

OPERATING EXPENSES – Costs for personnel, materials and equipment required for a department to function.

OPERATING REVENUE –Funds that the government receives as income to pay for ongoing operations including such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, an ordinance has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily the statutes or City Charter will specify or imply legislative actions which must be made by ordinance and which may be made by resolution.

ORS – Oregon Revised Statutes, laws of the State of Oregon

PART-TIME POSITION – A position that has no full-time position authority. A part-time position could fit into one of the following categories:

Part-time, Regular – A position budgeted for less than 40 hours per week. The position is eligible for some pro-rated City-paid benefits similar to the normal amount paid to full-time City employees. If the employee works more than 20 hours per week, he/she is covered under the union contract.

Part-time, Temporary – A position budget for up to 1,040 hours per year. The position is not eligible for benefits.

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 can increase a permanent rate limit.

PERS (Public Employees Retirement System) – A State of Oregon defined benefit pension plan, which the City contributes into on behalf of the Police Officers employed by the City. (General employees are enrolled in the ICMA Retirement program)

PERSONAL SERVICES – Expenditures including wages and fringe benefits of a government's employees (personnel).

PERSONNEL – Government employees.

PROGRAM – Any combination of services (functions or activities) performed by a department in which the City feels needs to be identified separately for management purposes.

PROPERTY TAX – A tax that uses assessed property value as the base by which the cost burden of local services is determined.

PROPOSED BUDGET – A draft of the budget document to be submitted to and reviewed by the Budget Committee. This begins the formal phase of budget deliberations by the Budget Committee.

PUD – Planned Unit Development

REAL MARKET VALUE (RMV) – The amount in cash that could reasonable be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm’s length transaction / occurring as of the assessment date for the tax year, as established by law.

RESERVE FUND – A fund established to accumulate revenues to use for a specific purpose in the future.

RESOLUTION – An action of the governing body which requires less legal formality and has a lower legal status than an ordinance. Ordinarily, the statutes of City Charter will specify or imply those legislative actions that must be made by ordinance and those which may be made by resolution.

REVENUE BONDS – Revenue bonds are long-term obligations that are payable solely from a designated source of revenue generated by the project which was financed. No taxing power or general fund pledge is provided as security.

REVENUES – The gross receipts and receivables that a governmental unit receives such as: tax payments, licenses, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. Excluded from revenues are appropriations, allotments, and return of principal from investment of surplus funds.

SAIF (State Accident Insurance Fund) – Workers Compensation Insurance Carrier in Oregon.

SERVICES – Activities performed and defined by a department for the benefit of the community due to mandates, demands, or desires.

SDCs (System Development Charges) – A charge levied on new construction to help pay for additional expenses created by growth or to compensate for already existing capacity in key facilities and systems which support the new development.

SHEDG – Sweet Home Economic and Development Group

SHFAD – Sweet Home Fire and Ambulance District

SPECIAL ASSESSMENT – A compulsory levy made by a local government against certain properties to defray part or all of the costs of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND – A fund properly authorized and used to finance particular activities from the receipts of specific taxes or other revenues.

SRF – State Revolving Fund

STATE REVENUE SHARING – A share of certain revenues from the State of Oregon that are apportioned among and distributed to cities for general purposes. These funds require a public hearing before the budget committee to discuss possible uses.

SUPPLEMENTAL BUDGET – A budget process used to increase appropriations authority made in the Adopted Budget. All supplemental budgets must be approved by the City Council at a regular public meeting. However, there are different requirements for public notification and Budget Committee involvement depending upon the amount of revenue involved.

TAX LEVY – Total amount of dollar raised in property taxes imposed by the City.

TAX RATE – The amount of property tax to be paid for each \$1,000 of a property's assessed value. The tax rate is determined by dividing the assessed value of a district by the total tax levy approved for the district. The result is an amount, in dollars and cents, to be levied against each \$1,000 of taxable property value. (See Ballot Measures 5, 49, and 50)

TEMPORARY POSITIONS – Full-time or part-time positions that will be employed for less than the entire fiscal year.

TRANSFER – Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

TRANSIENT OCCUPANCY/ROOM TAX – A tax placed on lodging facilities for the occupancy of a room. Occupancy must be less than 30 days.

UNAPPROPRIATED ENDING FUND BALANCE – An amount set aside in the budget to be used as cash carry over 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 an emergency has occurred.

USER CHARGES – The payment of a fee for a direct receipt of a public service by the one that benefits from the services (e.g., water and sewer utility charges)

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant



Sweet Home

Oregon
at its best!