



**CITY OF  
SWEET HOME, OREGON**

**2015-2016**

**ADOPTED OPERATING BUDGET**

# **CITY OF SWEET HOME**

## **2015 - 2016 OPERATING BUDGET**

for the period from July 1, 2015 through June 30, 2016



### **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.

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# SWEET HOME

## BUDGET MESSAGE

### FY 2015-2016



April 23, 2015

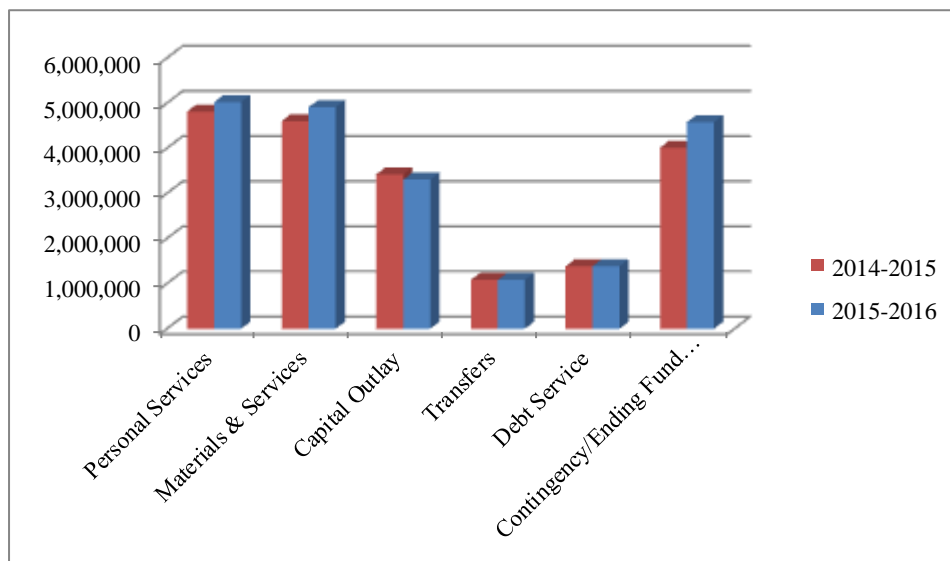
Members of the Budget Committee:

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 2015-2016.

The total proposed budget for fiscal year 2015-2016 is \$20,303,749. This requested amount is up approximately \$991,880, or 5% over the previous year's adopted budget of \$19,311,869.

While this increase may seem significant, I am pleased to report that the majority of the overall increase is reflected in the proposed Ending Fund Balances. Of the total increase, \$405,830 is reflected in Personnel Services, Materials & Services and Debt Service, while \$586,050 is found in Contingency and Ending Fund Balances.

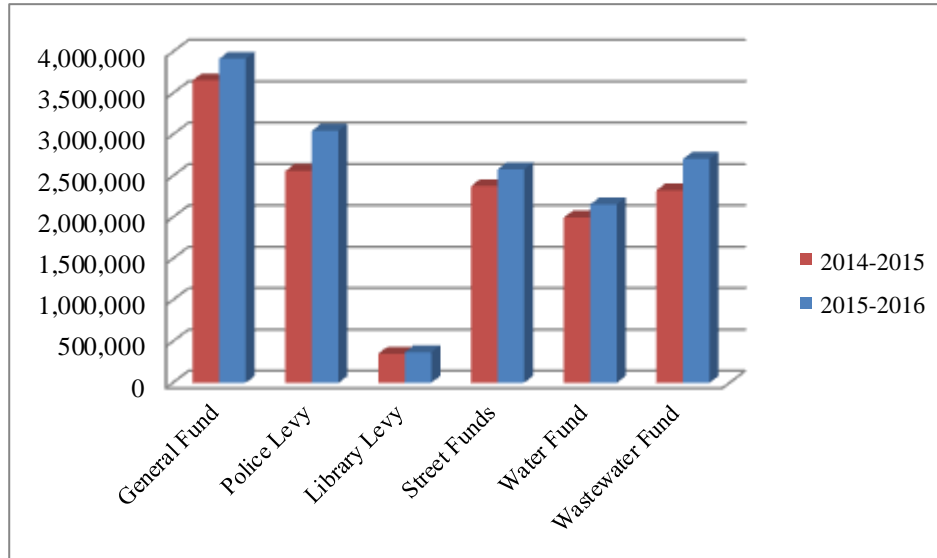
**2015 – 2016 Proposed Budget by Expenditures**



The following summarizes changes in 2015-2016 Expenditures as compared to the 2014-2015 Adopted Budget as shown in the graph above:

✓ Personnel Services increased	\$ 209,558	4 %
✓ Materials & Services increased	\$ 309,943	7%
✓ Capital Outlays decreased	\$ (118,597)	(3%)
✓ Transfers decreased	\$ (383)	(0%)
✓ Debt Service increased	\$ 5,309	0%
✓ Contingency/Ending Balances increased	\$ 586,050	15%

## 2015 - 2016 Proposed Budget by Major Funds



The following summarizes changes in 2015-2016 Major Funds as compared to the 2014-2015 Adopted Budget as shown in the graph above:

✓ General Fund increased	\$ 260,239	7 %
✓ Police Operating Levy increased	\$ 486,764	19%
✓ Library Operating Levy increased	\$ 16,170	5%
✓ Street Funds increased	\$ 202,412	9%
✓ Water Operating Fund increased	\$ 160,281	8%
✓ Wastewater Oper. Fund increased	\$ 378,181	16%

### Assumptions used to develop the proposed 2015-2016 Operating Budget:

#### Revenue Assumptions 2015-2016

- ✓ Linn County expects Sweet Home property values to increase 2.5% - 2.75%. A 2% increase was used to develop property tax revenue projections in the General, Police and Library Operating Funds.
- ✓ Savings made by staff during the 2014-2015 budget year helped to increase the Beginning Fund Balances over all funds for 2015-2016.
- ✓ Revenues from Franchise Fees, Court Fees, State Shared Revenues and property rental income are expected to increase by approximately \$93K.
- ✓ While this budget proposal includes proposed increases in Water and Wastewater revenues, the user rates to generate these revenues are not yet finalized.
- ✓ No revenue and subsequent rate increase has been proposed in the Storm Water Fund.

#### Expenditure Assumptions 2015-2016

- ✓ Includes funding for reinstating the School Resource Officer at a cost of \$84k with the expectation that the Sweet Home School District pays for half of this additional cost.
- ✓ While Personnel Service costs increases were held relatively flat during 2014-2015, this unfortunately is not the assumption for 2015-2016
  - PERS rates for Police Officers are expected to increase on July 1, 2015,
  - Medical Insurance rates are expected to increase 17% on January 1, 2015, and
  - Labor agreements and approved wage scales include 3% increases during the 2015 – 2016 fiscal year.

- ✓ Materials & Service expenditures are expected to increase due to general increases of such common expenditures as utilities, fuel and operational supplies.
- ✓ While not technically an expenditure, \$500,000 is proposed to be transferred from the General Fund to the Police Services Fund to help reinstate the School Resource Officer and provide operational funding for police and dispatch services until their property tax revenues arrive in November of each year.
- ✓ The 911 Fund was eliminated when the City received notification from the Oregon Office of Emergency Management that there was no longer any requirement for showing the monies in the budgets of cities and counties.
- ✓ A Special Event Fund is being added during the 2014-2015 fiscal year to recognize events the City may host that receive grants and sponsorships from other organizations.

### **Potential Major Fiscal Challenges**

During the 2015-2016 Operating year, I anticipate the following that could provide fiscal challenges during the upcoming year.

1. **Renewal of the Police and Library Local Option Levies** - Sweet Home's Police and Library Local Option Levies will be expiring on June 30, 2016. Voters in Sweet Home will be asked to consider renewals for these levies in November 2015 in order to provide continued funding for these services.
2. **Negotiating Police and General Employees Union Contracts** – Both collective Bargaining Agreements with represented employees are scheduled to expire June 30, 2016. Negotiations and successor agreements will need to be secured during the 2015 – 2016 fiscal year.
3. **Facility Needs** - The modular building Municipal Court and the City Council is housed in has well outlived its life expectancy. The need to consider either significant renovation of the structure or an addition or renovation to other existing facilities will need to be addressed during this upcoming fiscal year. While this issue has been discussed before, options will need to be explored and presented to Council for consideration to address this capital improvement need.

### **In Conclusion.**

As stated earlier, the majority of the increase in our 2015-2016 operating budget can be considered good, in that it is reflective of our improved Ending Fund Balances. The short term financial outlook for the City is much improved in comparison to past years due to continued economic recovery from the recession. The general economic recovery coupled with our continual cost saving efforts during the past several years have helped the City become more financially stable. The net result of these internal cost control efforts and positive external budget influences have helped the City be in a position to continue providing quality and efficient municipal services to Sweet Home Citizens, a trend we will make efforts to continue into future years.

Sincerely,

Craig Martin, ICMA-CM  
City Manager

# City of Sweet Home





## **CITY OF SWEET HOME BUDGET COMMITTEE**

### **CITY COUNCIL MEMBERS**

James Gourley, Mayor

Marybeth Angulo

Jeffrey D. Goodwin

Bruce Hobbs

Greg Mahler

Dave Trask

Ryan Underwood

### **CITIZEN MEMBERS**

Susie Ford

Stefanie Gatchell

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

Laura Laroque, Planning Services Manager

## **City of Sweet Home 2015-2016 Budget Calendar**

1. Notice of Budget Committee Meeting  
Appears in The New Era Newspaper Wed., April 8 & 15
  
2. **BUDGET COMMITTEE MEETING** **Thurs., April 23**
  
3. Time allowance for further Budget  
Committee meetings, preparing budget  
Documents, changes and notice for Budget Friday, May 1  
through  
Friday, May 29
  
4. Notice of Budget Hearing & Summary  
To The New Era Newspaper Friday, May 4
  
5. Notice of Budget Hearing & Summary Wed., June 10
  
6. **COUNCIL BUDGET HEARING** Tues., June 23
  
7. Council adopts Budget and appropriates  
Resources Tues., June 23
  
8. End of Fiscal Year Tue, 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  
Jeffrey D. Goodwin  
Bruce Hobbs  
Greg Mahler  
Dave Trask  
Ryan Underwood

### Citizen Members

Susie Ford  
Stefanie Gatchell  
Zachary Lincoln  
Gerritt Schaffer  
Leanna West  
vacant  
vacant

# **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 2015-2016 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  
Special Events  
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.

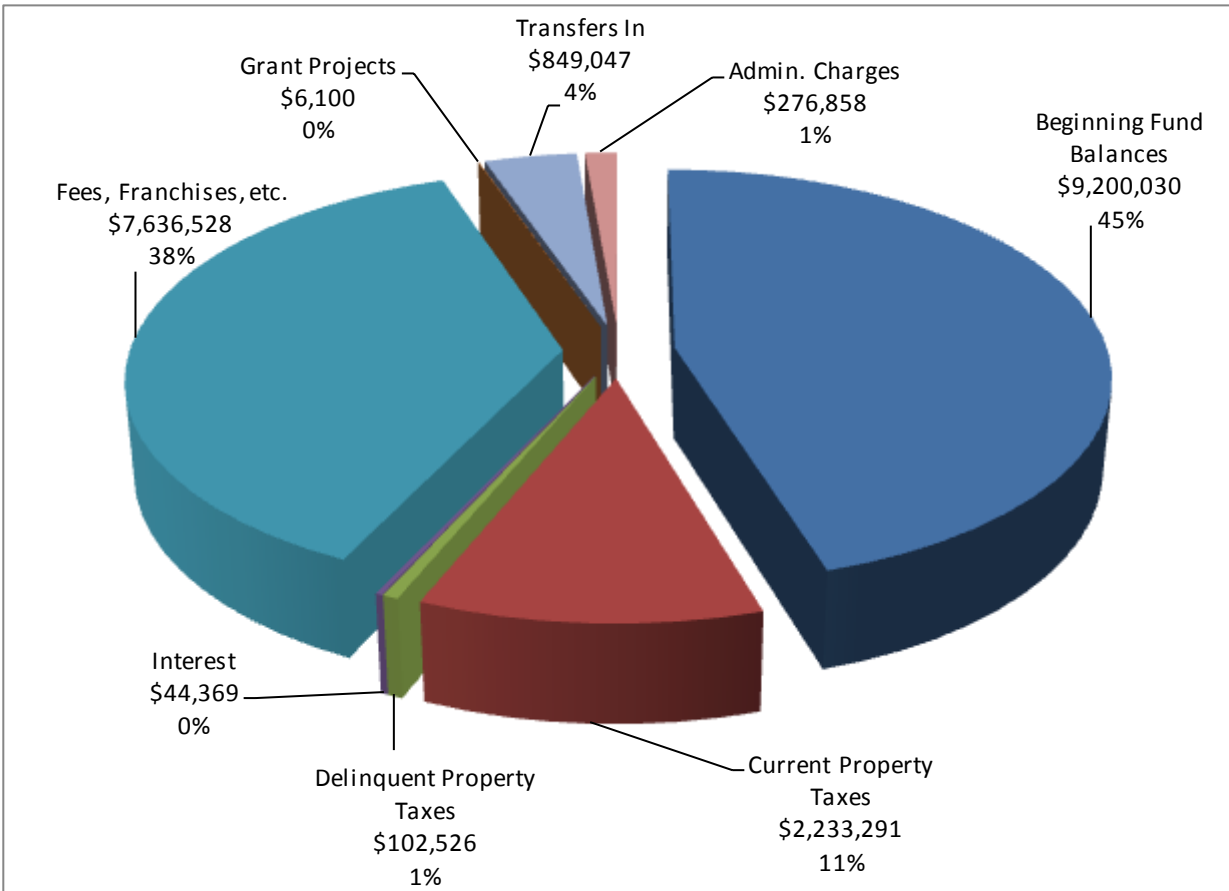
## **VIII. INVESTMENTS**

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.

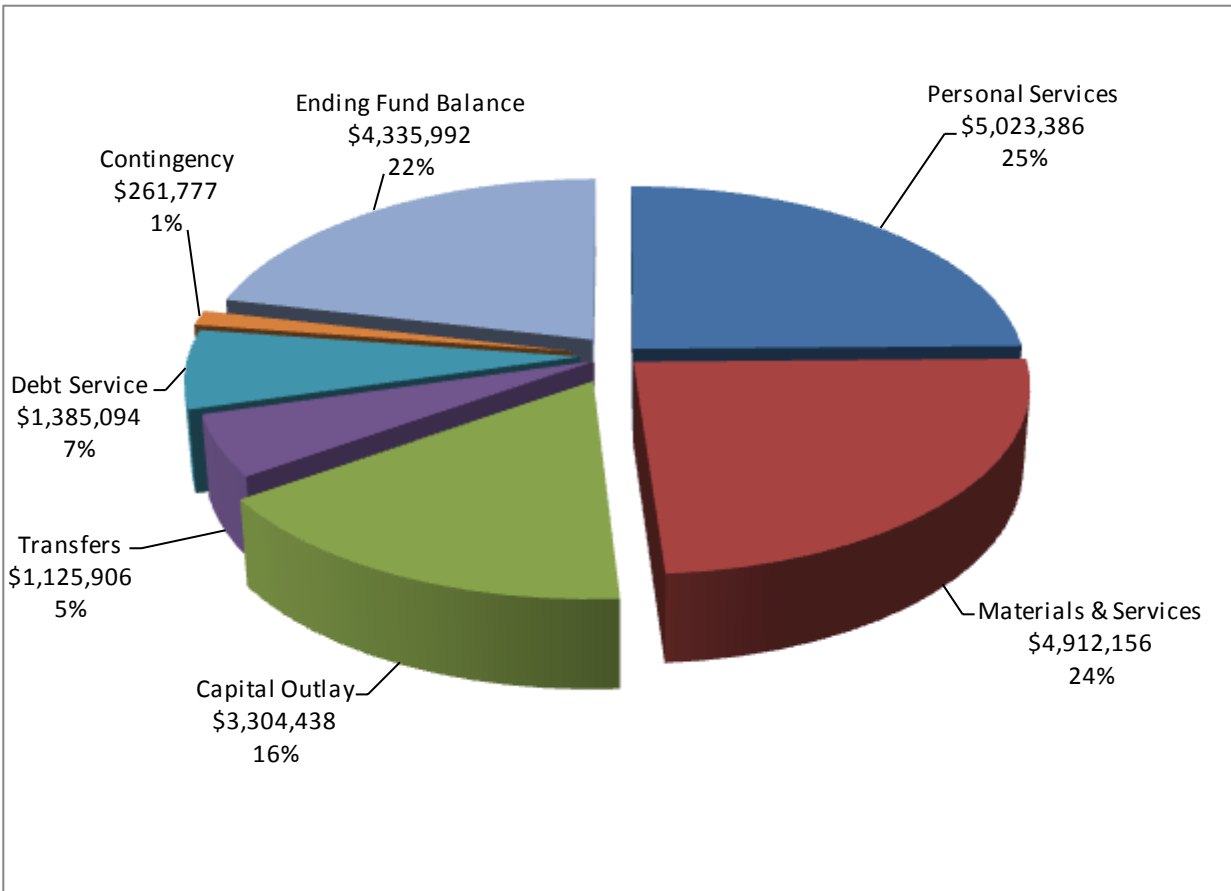
**WHERE THE MONEY COMES FROM**  
**ALL FUND REVENUES**  
**2014-15 BUDGET VS. 2015-16 ADOPTED BUDGET**



**ALL FUND REVENUES**  
**2014-15 vs 2015-16**

	<u>ACTUAL</u> <u>2012-2013</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2015-2016</u>	<u>%</u> <u>CHANGE</u>
Beginning Fund Balances	\$11,143,881	\$10,207,683	<b>\$9,180,845</b>	<b>\$9,200,030</b>	0.21%
Current Property Taxes	\$2,187,530	\$2,171,344	<b>\$2,005,637</b>	<b>\$2,233,291</b>	11.35%
Delinquent Property Taxes	\$107,962	\$95,393	<b>\$101,377</b>	<b>\$102,526</b>	1.13%
Interest	\$77,774	\$69,820	<b>\$47,617</b>	<b>\$44,369</b>	-6.82%
Fees, Franchises, etc.	\$5,917,134	\$5,638,043	<b>\$6,838,441</b>	<b>\$7,636,528</b>	11.67%
Grant Projects	\$1,900	\$28,488	<b>\$56,663</b>	<b>\$6,100</b>	-89.23%
Transfers In	\$174,504	\$225,143	<b>\$812,497</b>	<b>\$849,047</b>	-1.04%
Admin. Charges	<u>\$260,963</u>	<u>\$157,758</u>	<b><u>\$268,792</u></b>	<b><u>\$276,858</u></b>	<u>3.00%</u>
<b>Total</b>	<b>\$19,871,648</b>	<b>\$18,593,672</b>	<b>\$19,311,869</b>	<b>\$20,348,749</b>	<u>5.14%</u>

**WHERE THE MONEY GOES**  
**ALL FUND EXPENDITURES**  
**2014-15 BUDGET VS. 2015-16 ADOPTED BUDGET**



**WHERE THE MONEY GOES**  
**ALL FUND EXPENDITURES**  
**2014-15 vs 2015-16**

	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>ADOPTED</u> <u>2015-2016</u>	<u>% CHANGE</u>
Personal Services	\$4,380,260	\$4,281,746	<b>\$4,813,828</b>	<b>\$5,023,386</b>	4.35%
Materials & Services	\$2,516,329	\$2,650,742	<b>\$4,602,213</b>	<b>\$4,912,156</b>	6.73%
Capital Outlay	\$778,197	\$522,785	<b>\$3,423,035</b>	<b>\$3,304,438</b>	-3.46%
Transfers	\$435,467	\$354,851	<b>\$1,081,289</b>	<b>\$1,125,906</b>	-0.04%
Debt Service	\$1,553,712	\$1,427,869	<b>\$1,379,785</b>	<b>\$1,385,094</b>	0.38%
Contingency	\$0	\$0	<b>\$258,140</b>	<b>\$261,777</b>	1.41%
Ending Fund Balance	<b>\$10,207,681</b>	<b>\$9,355,679</b>	<b>\$3,753,579</b>	<b>\$4,335,992</b>	15.52%
<b>Total</b>	<b>\$19,871,646</b>	<b>\$18,593,672</b>	<b>\$19,311,869</b>	<b>\$20,348,749</b>	5.14%

**CITY OF SWEET HOME**  
**2015-2016**  
**ADOPTED OPERATING BUDGET**  
**Fund Balance Analysis**

City Funds	Beginning Fund Balance	Projected Revenue	Transfer		Personal Services
			IN	OUT	
100 General Fund	1,797,851	1,840,808	277,611	548,253	1,125,502
200 Police Operating Levy Fund	873,895	1,672,381	500,753		2,134,926
201 Library Operating Levy Fund	145,083	223,339		3,000	174,018
202 Project/Equipment Reserve	133,794	1,153	172,130		
204 Narcotic Enforcement Fund	49,489	234			
300 Community Center Oper. Fund	0	38,500			
310 Building Reserve Fund	1,069,792	8,558			
401 Bonded Debt Fund	746	7		753	
455 Special Assessment	764	4			
457 Parks & Recreation	11,653	33,054			
500 Water Fund	169,100	1,988,098		249,488	557,918
501 Water Development Reserve	298,185	2,871			
502 Water Capital Reserve	112,559	533			
503 Water Depreciation Reserve	445,395	99,575			
550 Wastewater Fund	119,466	2,586,298		125,576	601,283
551 Wastewater Development Reserve	375,874	2,747			
552 Wastewater Capital Reserve	518,235	2,452			
553 Wastewater Depreciation Reserve	978,497	-91,237	97,412		
560 Storm Water Drainage Fund	107,534	60,355		8,000	83,677
561 Storm Water Development Reserve	10,816	51			
562 Storm Water Capital Reserve	22,692	112	3,000		
563 Storm Water Depreciation Reserve	84,342	414			
570 Street Maint. Improvement Fund	1,330,959	527,235		25,000	
575 State Gas Tax Fund	197,920	523,706		165,836	346,062
585 PATH Program	119,494	233	75,000		
753 Weddle Bridge	4,628	22			
754 Special Events	0	10,000			
755 Public Transit Grant Fund	0	90,263			
760 Housing Rehabilitation Fund	221,267	401,047			
<b>2015-2016 ADOPTED BUDGET</b>	<b>9,200,030</b>	<b>10,022,813</b>	<b>1,125,906</b>	<b>1,125,906</b>	<b>5,023,386</b>
<b>2014-2015 ADOPTED BUDGET</b>	<b>9,180,845</b>	<b>9,049,735</b>	<b>1,081,289</b>	<b>1,081,289</b>	<b>4,813,828</b>
<b>INCREASE/(DECREASE)</b>	<b>19,185</b>	<b>973,078</b>	<b>44,617</b>	<b>44,617</b>	<b>209,558</b>

<b>Materials &amp; Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Contingency</b>	<b>Total Appropriation</b>	<b>Ending Fund Balance</b>	<b>Total Requirements</b>
982,676	120,400		100,000	2,876,831	1,039,439	3,916,270
252,652	17,820		50,000	2,455,398	591,631	3,047,029
99,900	1,000		2,000	279,918	88,504	368,422
	113,800			113,800	193,277	307,077
	49,723			49,723	0	49,723
37,500			1,000	38,500	0	38,500
68,340	500,000			568,340	510,010	1,078,350
				753	0	753
				0	768	768
1,900	41,561			43,461	1,246	44,707
680,935	11,276	497,292	44,913	2,041,822	115,376	2,157,198
150,000	60,000			210,000	91,056	301,056
	105,000			105,000	8,092	113,092
140,000	300,000			440,000	104,970	544,970
647,601	7,200	887,802	41,374	2,310,836	394,928	2,705,764
100,000	115,208			215,208	163,413	378,621
150,000	360,000			510,000	10,687	520,687
325,000	600,000			925,000	59,672	984,672
4,650	2,000		2,955	101,282	66,607	167,889
	10,700			10,700	167	10,867
10,000	15,000			25,000	804	25,804
10,000	60,000			70,000	14,756	84,756
392,000	640,000			1,057,000	801,194	1,858,194
131,775	8,750		19,535	671,958	49,668	721,626
	165,000			165,000	29,727	194,727
4,650				4,650	0	4,650
10,000				10,000	0	10,000
90,263				90,263	0	90,263
622,314				622,314	0	622,314
4,912,156	3,304,438	1,385,094	261,777	16,012,757	4,335,992	20,348,749
4,602,213	3,423,035	1,379,785	258,140	15,558,290	3,753,579	19,311,869
<b>309,943</b>	<b>(118,597)</b>	<b>5,309</b>	<b>3,637</b>	<b>454,467</b>	<b>582,413</b>	<b>1,036,880</b>



**RESOLUTION NO. 10 FOR 2015**

**A RESOLUTION ADOPTING A BUDGET FOR 2015-2016, 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, 2015 to June 30, 2016;

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-advalorum – customer sewer usage charges not to exceed \$26547.18 and that these taxes are hereby imposed and categorized for tax year 2015-2016 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		\$26,547.18

Be it further resolved that the City Council adopts the 2015-2016 budget approved by the Budget Committee in the total sum of \$20,348,749 now on file at City Hall and hereby provides that appropriations are made for the fiscal year beginning July 1, 2015 as follows:

GENERAL FUND

General Government Legislative	\$ 19,025
Executive Department	245,708
Finance Department	209,132
Municipal Court	272,184
Community Development Dept.	193,293
Parks	171,177
Building Program	181,236
Community Service Programs	18,300
Non-Departmental	821,023
Capital Outlay	100,000
Operating Contingencies	100,000
Transfers to Other Funds	<u>545,753</u>

\$3,916,270\*

\*Includes a \$1,039,439 Ending Fund Balance

SPECIAL REVENUE FUNDS

Police Levy Fund:

Police & Communications Operations	\$2,387,578
Capital Outlay	17,820
Operating Contingencies	<u>50,000</u>

\$3,047,029\*

\*Includes a \$591,631 Ending Fund Balance

Library Levy Fund:

Operations	\$ 273,918
Capital Outlay	1,000
Operating Contingencies	2,000
Transfers	<u>3,000</u>

\$ 368,422\*

\*Includes a \$88,504 Ending Fund Balance

Project/Equipment Reserve:

Capital Outlay	<u>\$ 113,800</u>
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\$ 307,077\*

\*Includes \$193,277 Ending Fund Balance

Narcotic Enforcement Reserve Fund:

Capital Outlay	\$ 49,723
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State Gas Tax Fund:

Operations	\$ 477,837
Capital Outlay	8,750
Operating Contingencies	19,535
Transfers to Other Funds	<u>165,836</u>

\$ 721,626\*

\*Includes \$49,668 Ending Fund Balance

Street Maintenance Improvements:

Operations	\$ 392,000
Capital Outlay	640,000
Transfers to Other Funds	<u>25,000</u>

\$1,858,194\*

\*Includes \$801,194 Ending Fund Balance

Path Program Fund:

Capital Outlay	<u>\$ 165,000</u>	\$ 194,727*
*Includes \$29,727 Ending Fund Balance		
Public Transit Grant: Operations		\$ 90,263
Special Events Fund: Operations		\$ 10,000
Housing Rehabilitation Program: Operations		\$ 622,314
Community Center Operating Fund: Operations	\$ 37,500	
Operating Contingencies	<u>1,000</u>	
		\$ 38,500
Building Fund: Operations	\$ 68,340	
Capital Outlay	500,000	
		\$1,078,350*
*Includes \$510,010 Ending Fund Balance		
Parks & Recreation Program: Operations	\$ 1,900	
Capital Outlay	<u>41,561</u>	
		\$ 44,707
*Includes \$1,246 Ending Fund Balance		
Weddle Bridge Fund: Operations		\$ 4,650
Special Assessments: Transfers	<u>\$ 0</u>	
		\$ 768*
*Includes \$768 Ending Fund Balance		

CAPITAL PROJECT FUNDS

Water SDC Fund:		
Operations	\$ 150,000	
Capital Outlay	<u>60,000</u>	
		\$ 301,056*
*Includes \$91,056 Ending Fund Balance		
Water Capital Construction Fund:		
Capital Outlay	<u>\$ 105,000</u>	
		\$ 113,092*
*Includes \$8,092 Ending Fund Balance		
Water Depreciation Reserve Fund:		
Operations	\$ 140,000	
Capital Outlay	<u>300,000</u>	
		\$ 544,970*
*Includes \$104,970 Ending Fund Balance		
Wastewater SDC Fund:		
Operations	\$ 100,000	
Capital Outlay	<u>115,208</u>	
		\$ 378,621
*Includes \$163,413 Ending Fund Balance		
Wastewater Capital Construction Fund:		
Operations	\$ 150,000	
Capital Outlay	<u>360,000</u>	
		\$ 520,687*
*Includes \$10,687 Ending Fund Balance		
Wastewater Depreciation Reserve Fund:		
Operations	\$ 325,000	
Capital Outlay	<u>600,000</u>	
		\$984,672 *
*Includes \$59,672 Ending Fund Balance		
Storm Water SDC Fund:		
Capital Outlay	<u>\$ 10,700</u>	
		\$ 10,867 *

\*Includes \$167 Ending Fund Balance

Storm Water Capital Fund:

Operations	\$ 10,000	
Capital Outlay	<u>15,000</u>	\$ 25,804*

\*Includes \$804 Ending Fund Balance

Storm Water Depreciation Fund:

Operations	\$ 10,000	
Capital Outlay	<u>60,000</u>	\$ 84,756

\*Includes \$14,756 Ending Fund Balance

ENTERPRISE FUNDS

Water Fund:

Operations	\$1,238,853	
Capital Outlay	11,276	
Debt Service	497,292	
Operating Contingencies	44,913	
Transfers to Other Funds	<u>249,488</u>	\$2,157,198*

\*Includes \$115,376 Ending Fund Balance

Wastewater Fund:

Operations	\$1,248,884	
Capital Outlay	7,200	
Debt Service	887,802	
Operating Contingencies	41,374	
Transfers to Other Funds	<u>125,576</u>	\$2,705,764*

\*Includes \$394,928 Ending Fund Balance

Storm Water Drainage Fund:

Operations	\$ 88,327	
Capital Outlay	2,000	
Operating Contingencies	2,955	
Transfers to Other Funds	<u>8,000</u>	\$ 167,889*

\*Includes \$66,607 Ending Fund Balance

DEBT SERVICE FUND

General Obligation Bonds Fund:

Police/Emergency Dispatch  
Transfers

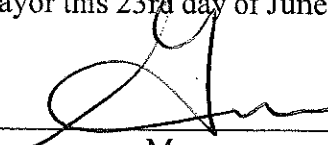
\$ 753

TOTAL APPROPRIATIONS

\$20,348,749

PASSED by the Council and approved by the Mayor this 23rd day of June, 2015.

  
\_\_\_\_\_  
City Manager – Ex Officio City Recorder

  
\_\_\_\_\_  
Mayor  
P. J. TEM

**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	9,060
Registered Voters in Sweet Home	4,173
Total assessed value of property in Sweet Home, Oregon	\$401,512,239
Total market value of property in Sweet Home, Oregon	\$476,021,850

Police Protection:

Number of stations	1
Number of sworn Police Officers	14
Number of Communication Dispatchers	5.5
Number of code enforcement responses	501
Number of calls for service during 2014	9,690

Recreation and Culture:

Number of libraries	1
Number of total circulation during 2014	31,632
Number of registered library patrons during 2014	4,424
Number of developed parks	11
Number of Community Centers	1

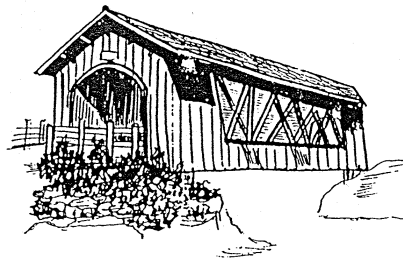
Sweet Home Fire & Ambulance District:

Number of stations	4
Number of administration personnel	5
Number of emergency services personnel	19
Number of Ambulance/Fire volunteers	44
Number of ambulance calls during fiscal year	2,417
Number of fire calls during fiscal year	375
Number of rescue squad call during fiscal year	95
Number of FIREMED subscribers (households)	1,313

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:	
Total amount of wastewater processed in 2014	5.59 MG
Hookups:	
Residential & Commercial	3,510
Water:	
Miles of water lines	65
Number of hydrants	300
Number of reservoirs	5
Hookups:	
Residential & Commercial	3,528
Water Treatment:	
Total amount of water produced in 2014	3.898 MG
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	133
Number of support staff	169
Student Enrollment	2,348
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*

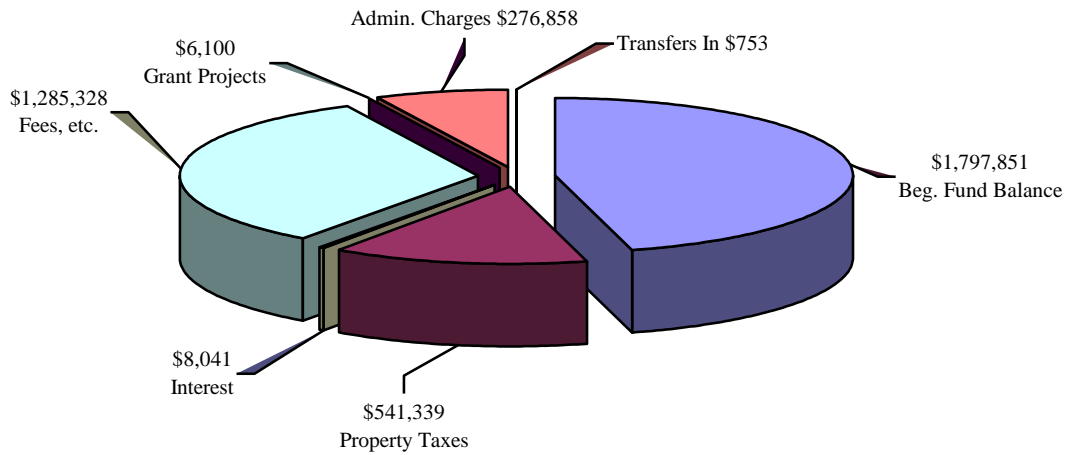
*TRANSFERS TO OTHER FUNDS*

# General Fund Summary

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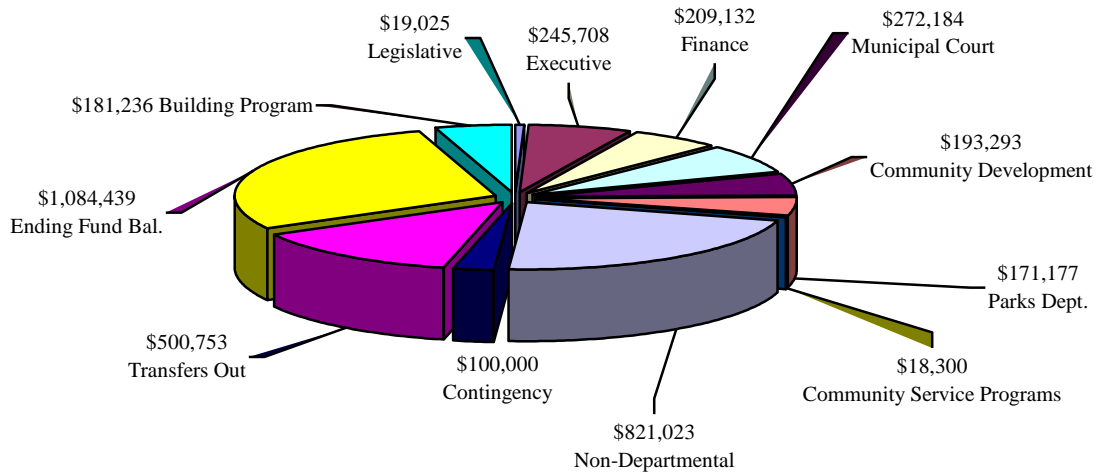
**Total Resources: \$3,916,270**

## 2015-2016 GENERAL FUND RESOURCES



**Total Expenditures: \$3,916,270**

## 2015-2016 GENERAL FUND EXPENDITURES





**GENERAL FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$ 1,292,218	\$ 1,534,066	\$ 1,626,584	1 Beginning Fund Balance:	\$ 1,797,851	\$ 1,797,851	\$ 1,797,851
495,823	503,777	488,224	2 Current Taxes	521,810	521,810	521,810
22,251	20,305	19,310	3 Delinquent Taxes	19,529	19,529	19,529
14,685	13,144	6,802	4 Interest	8,041	8,041	8,041
1,232,068	1,311,681	1,188,639	5 Other (Fees, etc.)	1,285,328	1,285,328	1,285,328
1,900	28,489	56,663	6 Grant Projects	6,100	6,100	6,100
7,252	3,521	1,017	7 Transfers In	753	753	753
260,963	157,758	268,792	8 Administrative Charges	276,858	276,858	276,858
<b>\$ 3,327,160</b>	<b>\$ 3,572,740</b>	<b>\$ 3,656,031</b>	<b>9 TOTAL RESOURCES</b>	<b>\$ 3,916,270</b>	<b>\$ 3,916,270</b>	<b>\$ 3,916,270</b>

**GENERAL FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>EXPENDITURES</b>						
1 LEGISLATIVE:						
\$ 6,947	\$ 6,941	\$ 7,175	2 Personnel Services	\$ 7,175	\$ 7,175	\$ 7,175
9,746	8,859	11,017	3 Materials and Services	11,350	11,350	11,350
0	0	500	4 Capital Outlay	500	500	500
16,694	15,800	18,692	5 TOTAL LEGISLATIVE	19,025	19,025	19,025
1 EXECUTIVE:						
221,414	232,261	236,963	2 Personnel Services	222,808	222,808	222,808
17,982	16,126	19,400	3 Materials and Services	20,400	20,400	20,400
0	200	1,000	4 Capital Outlay	2,500	2,500	2,500
239,396	248,587	257,363	5 TOTAL EXECUTIVE	245,708	245,708	245,708
1 FINANCE:						
174,601	176,850	180,350	2 Personnel Services	182,382	182,382	182,382
21,950	24,395	26,000	3 Materials and Services	25,750	25,750	25,750
1,000	990	1,300	4 Capital Outlay	1,000	1,000	1,000
197,552	202,235	207,650	5 TOTAL FINANCE	209,132	209,132	209,132
1 MUNICIPAL COURT:						
235,234	173,535	242,321	2 Personnel Services	232,164	232,164	232,164
23,872	32,371	32,600	3 Materials and Services	39,020	39,020	39,020
793	2,725	1,000	4 Capital Outlay	1,000	1,000	1,000
259,899	208,631	275,921	5 TOTAL MUNICIPAL COURT	272,184	272,184	272,184
1 COMMUNITY DEV. DEPT						
192,548	85,121	170,679	2 Personnel Services	161,843	161,843	161,843
16,931	31,399	26,471	3 Materials and Services	29,750	29,750	29,750
280	0	1,300	4 Capital Outlay	700	700	700
500	500	500	5 Transfers	1,000	1,000	1,000
210,259	117,020	198,950	6 TOTAL COMMUNITY DEV.	193,293	193,293	193,293
1 PARKS:						
67,828	75,477	74,105	2 Personnel Services	76,227	76,227	76,227
38,467	35,105	64,800	3 Materials and Services	79,950	79,950	79,950
4,846	2,414	14,000	4 Capital Outlay	14,000	14,000	14,000
500	500	1,000	5 Transfers	1,000	1,000	1,000
\$ 111,641	\$ 113,496	\$ 153,905	6 TOTAL PARKS	\$ 171,177	\$ 171,177	\$ 171,177

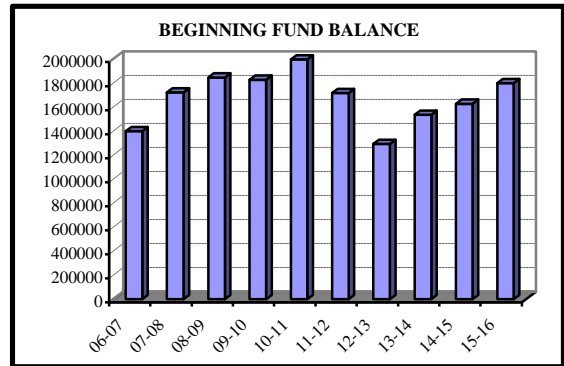
**GENERAL FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			1 BUILDING PROGRAM			
\$ 138,276	\$ 145,788	\$ 152,179	2 Personnel Services	\$ 156,272	\$ 156,272	\$ 156,272
16,271	20,899	23,764	3 Materials and Services	23,764	23,764	23,764
339	0	800	4 Capital Outlay	700	700	700
500	500	500	5 Transfers	500	500	500
<u>155,386</u>	<u>167,187</u>	<u>177,243</u>	6 TOTAL BUILDING PRG	<u>181,236</u>	<u>181,236</u>	<u>181,236</u>
			1 COMMUNITY SERVICE PROGRAMS			
-	-	-	2 Personnel Services	-	-	-
11,100	11,100	18,300	3 Materials and Services	18,300	18,300	18,300
-	-	-	4 Capital Outlay	-	-	-
<u>11,100</u>	<u>11,100</u>	<u>18,300</u>	5 TOTAL COMM. SERV. PRGS	<u>18,300</u>	<u>18,300</u>	<u>18,300</u>
			1 NON-DEPARTMENTAL			
82,269	83,590	88,658	2 Personnel Services	86,631	86,631	86,631
489,409	522,243	644,323	3 Materials and Services	734,392	734,392	734,392
12,237	0	50,000	4 Capital Outlay	100,000	100,000	100,000
<u>583,916</u>	<u>605,833</u>	<u>782,981</u>	5 TOTAL NON-DEPARTMENT	<u>921,023</u>	<u>921,023</u>	<u>921,023</u>
0	0	100,000	6 CONTINGENCY	100,000	100,000	100,000
7,252	51,521	546,518	7 TRANSF. TO OTHER FUNDS	500,753	545,753	545,753
1,534,066	1,831,329	918,508	8 ENDING FUND BALANCE	1,084,439	1,039,439	1,039,439
<u>\$ 3,327,160</u>	<u>\$ 3,572,740</u>	<u>\$ 3,656,031</u>	9 TOTAL REQUIREMENTS	<u>\$ 3,916,270</u>	<u>\$ 3,916,270</u>	<u>\$ 3,916,270</u>

## General Fund Resources

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Total Resources available for the FY 2015-16 budget include an estimated beginning fund balance of \$1,797,851 administrative transfers of \$276,858, \$6,100 in grants, \$541,339 in property taxes and misc. revenues of \$1,293,369. 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 14% of the City of Sweet Home’s General Fund is supported by levied property taxes, while 73% 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.

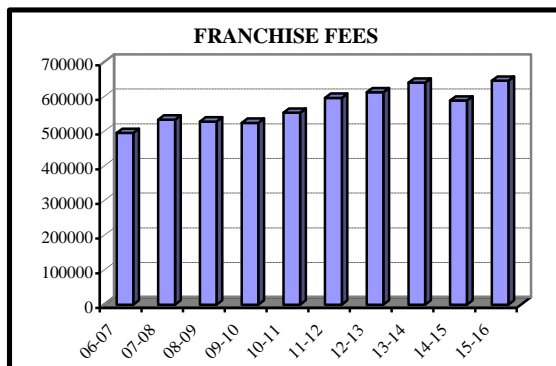
16% of the General Fund revenues this fiscal year comes from franchise fees charged to utilities wishing to conduct business in Sweet Home. Revenue assumptions for FY 2015-2016 are based upon historical data and the potential growth of customers subscribing to each service.

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

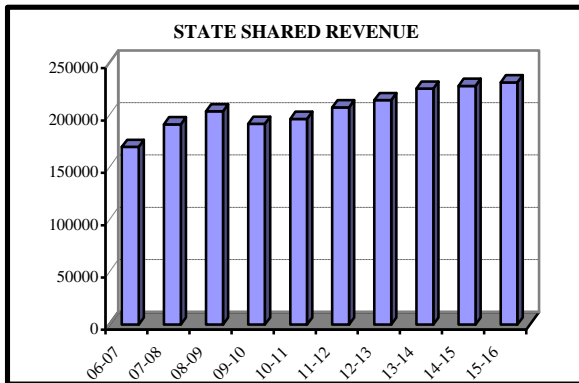
Northwest Natural Gas: 10-year franchise renewed June 2002. Fee is based on gross revenues time 5% paid quarterly. Contract is in negotiations

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.

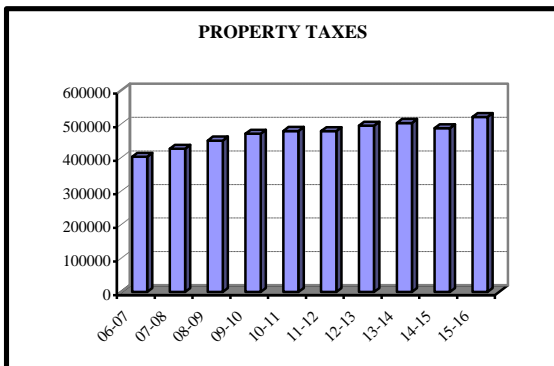
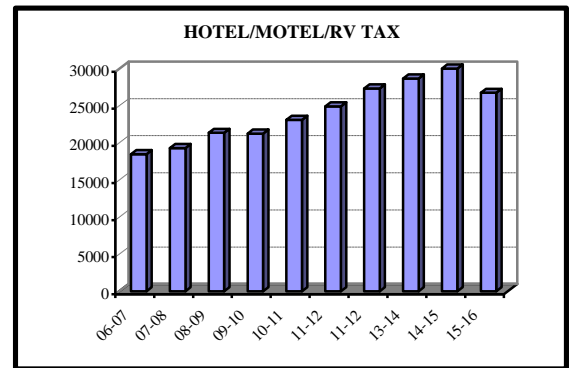


Waste Management: 23-year franchise beginning June 1976. Fee based on annual gross income time 3% paid monthly. Contract rolls over at expiration.



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 9,060, the City of Sweet Home expects to receive \$231,267 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. There will be a reduction in the amount paid by the Oregon Jamboree this coming year as it was discovered that payments were made to the City on out-of-town campsites for the past several years resulting in a \$7,457 credit.



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 \$409,542,484 the City expects to receive \$521,810 in current and \$19,529 in delinquent property taxes during the 2015-2016 fiscal year.

## GENERAL FUND

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
\$ -	\$ -	\$ -	1 Available Cash on Hand (Cash Basis), or \$	-	\$ -	\$ -
1,292,218	1,534,066	1,626,584	2 Net Working Capital(Accrual Basis)	1,797,851	1,797,851	1,797,851
22,251	20,305	19,310	3 Previously Levied Taxes Est.to be Recd.	19,529	19,529	19,529
14,685	13,144	6,802	4 Interest	8,041	8,041	8,041
			5 OTHER RESOURCES			
6,950	7,475	7,400	6 Lien Search Fees	8,900	8,900	8,900
393,626	424,455	384,303	7 Franchise - PP&L	418,842	418,842	418,842
71,912	78,180	66,300	8 Franchise - NW Gas	71,646	71,646	71,646
80,257	81,629	80,952	9 Franchise - Comcast	83,330	83,330	83,330
22,456	18,427	19,440	10 Franchise - Centurytel	15,890	15,890	15,890
44,566	37,568	37,568	11 Franchise - Waste Connection	56,183	56,183	56,183
-	-	-	12 Business Fees	-	-	-
75,975	112,965	85,000	13 Building Permits	105,400	105,400	105,400
3,901	7,518	5,100	14 Planning Fees	7,616	7,616	7,616
2,269	3,069	2,510	15 Public Works Fees	4,808	4,808	4,808
1,332	542	500	16 Parks & Recreation Fees	500	500	500
-	-	-	17 Auction/Sales	-	-	-
56	6,244	-	18 Assessment Principal	-	-	-
12,807	12,170	11,331	19 Cigarette Tax	9,151	9,151	9,151
120,142	126,734	129,176	20 Liquor Tax	126,206	126,206	126,206
186,100	182,103	177,842	21 Court Fees	189,577	189,577	189,577
81,416	86,407	87,404	22 State Revenue Sharing	95,910	95,910	95,910
9,565	11,229	10,388	23 Miscellaneous	9,568	9,568	9,568
5,670	7,065	6,480	24 Passport Acceptance Fees	5,920	5,920	5,920
2,100	3,125	2,780	25 Passport Photos	2,500	2,500	2,500
963	421	500	26 Racquetball Fees	500	500	500
27,329	28,682	30,000	27 Transient Occupancy Tax	26,756	26,756	26,756
26,880	27,560	27,240	28 Land Sales P & I/Property Lease	29,600	29,600	29,600
38,346	23,515	-	29 SAIF Dividend	-	-	-
-	7,500	-	30 RARE Grant Match	-	-	-
161	114	100	31 Tree Commission Donations	200	200	200
10	1,050	-	32 Youth Advisory Council Donat.	-	-	-
1,764	417	500	33 Abatement Reimbursements	500	500	500
15,515	15,515	15,825	34 Fire/Ambulance District	15,825	15,825	15,825
<u>1,232,068</u>	<u>1,311,681</u>	<u>1,188,639</u>	35 TOTAL OTHER RESOURCES	<u>1,285,328</u>	<u>1,285,328</u>	<u>1,285,328</u>
			36 GRANT PROJECTS			
-	1,100	5,000	37 Misc. Grants	5,000	5,000	5,000
1,900	1,663	1,663	38 CIS Wellness Grant	1,100	1,100	1,100
-	0	50,000	39 Hobart Implementation Grant	-	-	-
-	25,726	-	40 Hobart Technical Grant	-	-	-
<u>1,900</u>	<u>28,489</u>	<u>56,663</u>	41 TOTAL GRANT PROJECTS	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>

## GENERAL FUND

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			41 TRANSFERS IN			
7,252	3,521	1,017	42 Bonded Debt	753	753	753
7,252	3,521	1,017	43 TOTAL TOTAL TRANSFERS IN	753	753	753
			44 ADMINISTRATIVE CHARGE			
45,363	46,724	46,724	45 State Gas Tax	48,126	48,126	48,126
107,800	111,034	111,034	46 Water	114,366	114,366	114,366
107,800	0	111,034	47 Wastewater	114,366	114,366	114,366
260,963	157,758	268,792	48 TOTAL ADMIN. CHARGE	276,858	276,858	276,858
2,831,337	3,068,963	3,167,807	49 Total Resources, Exc. Taxes to be Levied	3,394,460	3,394,460	3,394,460
495,823	503,777	488,224	50 Taxes Necessary to Balance Budget	521,810	521,810	521,810
			51 Taxes Collected in Year Levied			
\$ 3,327,160	\$ 3,572,740	\$ 3,656,031	52 <b>TOTAL RESOURCES</b>	\$ 3,916,270	\$ 3,916,270	\$ 3,916,270

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

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

- Developed a sustainable Community Strategic Plan
- Completed a Charter Review Process to update City Charter
- Supported Federal Lands Livability Assessment and Action Planning

Passed 3 City Ordinances and adopted 31 Resolutions

Conducted 22 City Council Meetings, 3 special work sessions, 1 executive session, 4 Public Hearings

Reactivated Youth Advisory Council

Initiated tie breaker for tied Council candidates from November General Election

Seated two (2) new City Councilors January 2015

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

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

Engage Community in matters of importance to economy and quality of life

Continue support for Federal Lands Livability Initiative and Economic Development efforts

Support efforts to obtain and maintain additional parks land and open space

Complete DEQ/MAO Negotiations for wastewater and NPDED Permit Compliance

Renew funding levies for Police and Library Services

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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1.0	1.0	1.0	1 FTE POSITIONS	1.0	1.0	1.0
			1 PERSONNEL SERVICES			
\$ 970	\$ 1,020	\$ 1,020	2 Mayor (1)	\$ 1,020	\$ 1,020	\$ 1,020
5,450	5,400	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
29	24	258	7 SAIF	258	258	258
6,947	6,941	7,175	8 TOTAL PERSONNEL SERVICES	7,175	7,175	7,175
			9 MATERIALS AND SERVICES			
6,062	6,262	6,167	10 Memberships (LOC)	6,300	6,300	6,300
-	-	-	11 Technical Services	-	-	-
-	-	500	12 Professional Services	500	500	500
695	-	1,000	13 Travel/Training	1,000	1,000	1,000
2,653	2,336	2,500	14 Office Supplies	2,700	2,700	2,700
76	-	350	15 Uniforms/Clothing	350	350	350
261	262	500	16 Utilities	500	500	500
9,746	8,859	11,017	17 TOTAL MATERIALS & SERV.	11,350	11,350	11,350
			18 CAPITAL OUTLAY			
-	-	500	19 Equipment/Machinery	500	500	500
-	-	-	20 Furniture	-	-	-
0	0	500	21 TOTAL CAPITAL OUTLAY	500	500	500
16,694	15,800	18,692	22 TOTAL EXPENDITURES	19,025	19,025	19,025
\$ 16,694	\$ 15,800	\$ 18,692	23 <b>TOTAL</b>	\$ 19,025	\$ 19,025	\$ 19,025

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

Supported League of Oregon Cities legislative activities regarding property tax reform efforts  
Maintained economic development support and activities in absence of FT Economic development staff person including the Sweet Home Active Revitalization and other local economic development efforts  
Assisted in securing grant funding for full time SSALC Coordinator Position  
Continued Risk Management Coordination activities in conjunction with the City's insurance provider  
Achieved "Silver" status recognition on employee safety through the League of Oregon Cities  
Implemented City-wide Staff training and skill development program  
Completed Charter Review and Update Process  
Completed Update of All Hazard Mitigation Plan  
Coordinated Federal Lands Livability Initiative and Community Action Planning Workshops  
Continued customer service evaluation and improvement programs across all City Departments  
Organized over 500 hours of volunteer time for City Beautification and community cleanup activities  
Secured Employee Worksite Wellness Grants and conducted several employee wellness activities  
Replaced vacant Community Development Director Position with Planning Services Manager  
Filled vacant Administrative Assistant position  
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

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

Implement activities and programs consistent with City Council Goals  
Continue staff and financial support for local and regional economic development activities  
Development Facilities Improvement Plan/Strategy for City Council and Municipal Court Functions  
Obtain all available CIS Insurance premium discounts on eligible property and liability policies  
Administer Levy Renewals for Police and Library Services

**GENERAL FUND  
EXECUTIVE DEPARTMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 93,420	\$ 99,929	\$ 102,934	2 City Manager	\$ 104,469	\$ 104,469	\$ 104,469
52,998	54,692	56,610	3 Administrative Assistant	53,112	53,112	53,112
-	-	-	4 Overtime	-	-	-
40,331	41,074	39,282	5 Group Insurance	27,572	27,572	27,572
11,076	11,697	12,205	6 FICA	12,055	12,055	12,055
22,988	24,279	25,048	7 Retirement	24,740	24,740	24,740
146	155	160	8 Employment	158	158	158
455	436	724	9 SAIF	702	702	702
221,414	232,261	236,963	10 TOTAL PERSONNEL SERVICES	222,808	222,808	222,808
			11 MATERIALS AND SERVICES			
1,774	1,741	1,700	12 Memberships	1,800	1,800	1,800
821	1,002	1,000	13 Technical Services	1,200	1,200	1,200
300	350	500	14 Professional Services	500	500	500
2,040	2,063	2,000	15 Repair & Maintenance Services	2,200	2,200	2,200
1,485	1,137	2,000	16 Advertising/Promotion	2,000	2,000	2,000
3,263	2,186	3,000	17 Training/Travel	3,500	3,500	3,500
3,521	3,319	4,000	18 Office Supplies	4,000	4,000	4,000
202	84	200	19 Uniforms/Clothing	200	200	200
4,576	4,245	5,000	20 Utilities	5,000	5,000	5,000
17,982	16,126	19,400	21 TOTAL MATERIALS & SERV.	20,400	20,400	20,400
			22 CAPITAL OUTLAY			
-	200	1,000	23 Equipment/Machinery	1,000	1,000	1,000
-	-	-	24 Furniture	1,500	1,500	1,500
0	200	1,000	25 TOTAL CAPITAL OUTLAY	2,500	2,500	2,500
239,396	248,587	257,363	26 TOTAL EXPENDITURES	245,708	245,708	245,708
\$ 239,396	\$ 248,587	\$ 257,363	27 <b>TOTAL</b>	\$ 245,708	\$ 245,708	\$ 245,708

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

Received an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for 2014 audit.  
Processed 268 passport applications and took 302 passport photos during the 2014 year.  
Processed 1,877 accounts payable checks to pay vendors for products and/or services to the City.  
Prepared lien information for Title Companies to conduct 318 electronic municipal lien searches  
Managed a \$488,994 lien docket on 92 outstanding improvement assessments.  
Completed annual PCI requirements with credit card merchants.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

Receive an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for our 2015 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 75,795	\$ 75,854	\$ 78,807	2 Fiscal Officer/Finance Dir.	\$ 79,992	\$ 79,992	\$ 79,992
38,536	39,386	40,529	3 Accounting Technician	41,135	41,135	41,135
-	-	-	4 Overtime	-	-	-
34,629	35,813	33,919	5 Group Insurance	33,770	33,770	33,770
8,639	8,704	9,129	6 FICA	9,266	9,266	9,266
16,524	16,635	17,236	7 Retirement	17,495	17,495	17,495
114	115	119	8 Employment	121	121	121
362	342	611	9 SAIF	603	603	603
174,601	176,850	180,350	10 TOTAL PERSONNEL SERVICES	182,382	182,382	182,382
			11 MATERIALS AND SERVICES			
380	395	400	12 Memberships	450	450	450
10,885	12,633	13,700	13 Technical Services	13,800	13,800	13,800
-	-	-	14 Professional Services	-	-	-
2,016	1,838	2,500	15 Repair & Maintenance Services	2,000	2,000	2,000
853	1,174	1,200	16 Training/Travel	1,200	1,200	1,200
4,790	5,406	5,000	17 Office Supplies	5,000	5,000	5,000
190	34	200	18 Uniforms/Clothing	200	200	200
2,836	2,915	3,000	19 Utilities	3,100	3,100	3,100
21,950	24,395	26,000	20 TOTAL MATERIALS & SERV.	25,750	25,750	25,750
			21 CAPITAL OUTLAY			
1,000	990	1,300	22 Equipment/Machinery	1,000	1,000	1,000
-	-	-	23 Furniture	-	-	-
1,000	990	1,300	24 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
197,552	202,235	207,650	25 TOTAL EXPENDITURES	209,132	209,132	209,132
\$ 197,552	\$ 202,235	\$ 207,650	26 <b>TOTAL</b>	\$ 209,132	\$ 209,132	\$ 209,132

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 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 1,049 misdemeanor & violation citations during 2014  
Filed 948 new misdemeanors & violations during 2014  
Facilitated 14 trials and issued 580 warrants  
Processed 170 license suspensions  
Upgraded Caselle Classic to Clarity software  
Shared second Court Clerk II position with Public Works Utility Billing

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

To move into the Police Department Building in order to comply with CJIS requirements regarding security and staff development.

**GENERAL FUND  
MUNICIPAL COURT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2.25	3.25	3.25	1 FTE POSITIONS	3.25	3.25	3.25
			1 PERSONNEL SERVICES			
\$ 71,552	\$ 39,504	\$ 73,272	2 Court Clerk II (2)	\$ 74,765	\$ 74,765	\$ 74,765
33,435	35,911	37,308	3 Court Clerk I (1)	37,872	37,872	37,872
51,180	51,425	52,690	4 Judge	52,196	52,196	52,196
-	-	-	5 Overtime	-	-	-
54,138	27,545	52,296	6 Group Insurance	40,202	40,202	40,202
11,720	9,628	12,490	7 FICA	12,610	12,610	12,610
12,598	9,050	13,270	8 Retirement	13,517	13,517	13,517
156	127	164	9 Employment	165	165	165
456	346	831	10 SAIF	837	837	837
235,234	173,535	242,321	11 TOTAL PERSONNEL SERVICES	232,164	232,164	232,164
			12 MATERIALS & SERVICES			
230	180	300	13 Memberships	300	300	300
945	3,376	2,100	14 Technical Services	2,200	2,200	2,200
7,060	12,202	10,000	15 Professional Services	13,000	13,000	13,000
4,253	6,034	4,000	16 Repair & Maintenance Services	6,320	6,320	6,320
1,607	1,652	2,000	17 Training/Travel	2,000	2,000	2,000
5,047	4,357	6,000	18 Office Supplies	6,000	6,000	6,000
96	219	200	19 Uniforms/Clothing	200	200	200
3,428	3,206	4,000	20 Utilities	4,000	4,000	4,000
1,208	1,146	4,000	21 Building & Grounds Maintenance	5,000	5,000	5,000
23,872	32,371	32,600	22 TOTAL MATERIALS & SERV.	39,020	39,020	39,020
			23 CAPITAL OUTLAY			
-	2,725	1,000	24 Equipment/Machinery	1,000	1,000	1,000
793	-	-	25 Furniture	-	-	-
793	2,725	1,000	26 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
259,899	208,631	275,921	27 TOTAL EXPENDITURES	272,184	272,184	272,184
\$ 259,899	\$ 208,631	\$ 275,921	28 <b>TOTAL</b>	\$ 272,184	\$ 272,184	\$ 272,184

**BUDGET NOTES:**

**General Fund**  
**Community Development Department**  
**Responsible Manager: Laura LaRoque, Planning Services Manager**

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**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.

CDD also provides the following services for the City: Land Use Planning, Code Enforcement, Parks, Building Inspection Program (BIP), and work within the community as requested.

**2014 – 2015 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 27<sup>th</sup> 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.

**2015 – 2016 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: \$200

As necessary

Furniture: \$500

As necessary



**GENERAL FUND**  
**COMMUNITY DEVELOPMENT DEPARTMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2.35	2.50	2.03	1 FTE POSITIONS	2.00	2.00	2.00
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ 2,474	2 Department Director 0%	\$ -	\$ -	\$ -
74,366	14,646	66,186	3 Planner 100%	62,120	62,120	62,120
32,830	36,836	37,825	4 Planning Assistant 100%	40,738	40,738	40,738
20,014	1,063	-	5 Code Enforc. Officer	-	-	-
-	-	-	6 Overtime	-	-	-
39,434	21,632	38,954	7 Group Insurance	36,093	36,093	36,093
9,610	3,905	8,146	8 FICA	7,869	7,869	7,869
15,462	6,847	15,123	9 Retirement	14,641	14,641	14,641
107	51	106	10 Employment	103	103	103
724	141	1,865	11 SAIF	279	279	279
192,548	85,121	170,679	12 TOTAL PERSONNEL SERVICES	161,843	161,843	161,843
			13 MATERIALS AND SERVICES			
481	121	400	14 Memberships (\$200/FTE)	1,000	1,000	1,000
3,566	3,527	5,500	15 Technical Services	3,000	3,000	3,000
188	17,541	10,000	16 Professional Services	15,000	15,000	15,000
-	-	-	17 Rental	-	-	-
2,062	2,372	2,000	18 Repair & Maintenance Services	2,000	2,000	2,000
41	-	200	19 Advertising	200	200	200
2,450	840	1,421	20 Training/Travel	2,000	2,000	2,000
3,143	2,426	2,000	21 Office Supplies	2,000	2,000	2,000
111	0	50	22 Operating Supplies	50	50	50
204	115	600	23 Uniforms/Clothing	200	200	200
301	56	200	24 Equipment Operating Supplies	200	200	200
-	-	-	25 Tools/Small Equipment	-	-	-
4,306	4,265	4,000	26 Utilities	4,000	4,000	4,000
78	136	100	27 Building & Grounds Maintenance	100	100	100
16,931	31,399	26,471	28 TOTAL MATERIALS & SERV.	29,750	29,750	29,750
			29 CAPITAL OUTLAY			
280	-	800	30 Equipment/Machinery	200	200	200
-	-	500	31 Furniture	500	500	500
280	0	1,300	32 TOTAL CAPITAL OUTLAY	700	700	700
500	500	500	33 TRANSFER - PROJ./EQUIP. RES.	1,000	1,000	1,000
210,259	117,020	198,950	34 TOTAL EXPENDITURES	193,293	193,293	193,293
\$ 210,259	\$ 117,020	\$ 198,950	35 <b>TOTAL</b>	\$ 193,293	\$ 193,293	\$ 193,293

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

Summer *Fun in the Parks* provided offered kids opportunities for fun and games in several City parks. This was the 7<sup>th</sup> 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.

**2015 – 2016 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.

We will continue to identify and remove trees from Sankey Park as time and finances allow and that will minimize negative impacts to any trees left standing. There will also be a concentrated effort to repair and/or replace equipment and park materials as necessary and improve infrastructure.

**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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1.50	1.70	1.23	1 FTE POSITIONS	1.23	1.23	1.23
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ 2,474	2 Department Director 3%	\$ 2,510	\$ 2,510	\$ 2,510
35,228	44,912	38,026	3 Park Maintenance (1.00)	38,392	38,392	38,392
5,544	2,877	3,000	4 Park Labor (.20)	3,000	3,000	3,000
625	-	-	5 Inmate Program	-	-	-
-	-	-	6 Overtime	-	-	-
17,145	17,818	19,765	7 Group Insurance	21,391	21,391	21,391
3,065	3,542	3,328	8 FICA	3,358	3,358	3,358
4,227	4,401	4,866	9 Retirement	5,001	5,001	5,001
41	47	44	10 Employment	44	44	44
1,952	1,879	2,602	11 SAIF	2,531	2,531	2,531
67,828	75,477	74,105	12 TOTAL PERSONNEL SERVICES	76,227	76,227	76,227
			13 MATERIALS AND SERVICES			
-	-	300	14 Memberships (\$200/ FTE)	300	300	300
-	-	-	15 Technical Services	-	-	-
5,371	11,109	33,500	16 Professional Services	45,000	45,000	45,000
252	664	750	17 Repair & Maintenance Services	750	750	750
450	-	500	18 Rental	500	500	500
391	107	250	19 Advertising	250	250	250
254	374	1,050	20 Training & Travel	700	700	700
100	29	100	21 Office Supplies	100	100	100
2,161	3,115	3,000	22 Operating Supplies	3,000	3,000	3,000
247	200	600	23 Uniforms/Clothing	600	600	600
2,428	1,798	3,000	24 Equipment Operating Supplies	3,000	3,000	3,000
413	125	750	25 Tools/Small Equipment	750	750	750
5,242	5,853	6,000	26 Utilities	6,000	6,000	6,000
9,845	4,138	5,000	27 Building & Grounds Maintenance	9,000	9,000	9,000
11,313	7,593	10,000	28 Recreation Programs	10,000	10,000	10,000
38,467	35,105	64,800	29 TOTAL MATERIALS & SERV.	79,950	79,950	79,950
			30 CAPITAL OUTLAY			
2,141	-	-	31 Buildings			
2,145	1,255	9,000	32 Project/Improvements	9,000	9,000	9,000
560	1,159	5,000	33 Equipment/Machinery	5,000	5,000	5,000
4,846	2,414	14,000	34 TOTAL CAPITAL OUTLAY	14,000	14,000	14,000
500	500	1,000	35 TRANSFER-PROJECT/EQUIP.RES.	1,000	1,000	1,000
111,641	113,496	153,905	36 TOTAL EXPENDITURES	171,177	171,177	171,177
\$ 111,641	\$ 113,496	\$ 153,905	37 <b>TOTAL</b>	\$ 171,177	\$ 171,177	\$ 171,177

**BUDGET NOTES:**

**General Fund**  
**Building Inspection Program (BIP)**  
**Responsible Manager: Michael J. Adams, PW Director**

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**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.

**2014 – 2015 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.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

2014-15 has been good for the Building Inspection Program, and with 2015 progressing very favorably also, it is expected this upcoming fiscal year will reflect a substantial increase in residential construction, thereby requiring increased need for inspection services. There are additional projects in the planning stages currently and there is strong indication residential housing starts will continue into the 2015-2016 fiscal year.

In an ongoing effort to improve the customer service experience with the local BIP, the City expects to convert to a new online E-Permit system this year that will allow contractors and developers to apply for, track, request inspections, and even pay for various permits electronically.

**Capital Outlay:**

Equipment/Machinery: \$500

As necessary

Furniture: \$200

As necessary

**GENERAL FUND**  
**BUILDING INSPECTION PROGRAM**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
3.65	2.00	2.02	1 FTE POSITIONS	2.02	2.02	2.02
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ 1,650	2 Department Director 2%	\$ 1,673	\$ 1,673	\$ 1,673
47,251	55,824	61,329	3 Building Inspector 100%	62,248	62,248	62,248
38,826	39,782	40,538	4 Permit Technician 100%	41,145	41,145	41,145
-	-	-	5 Overtime	-	-	-
34,153	30,534	26,568	6 Group Insurance	28,703	28,703	28,703
6,468	7,196	7,919	7 FICA	8,038	8,038	8,038
10,329	11,473	12,344	8 Retirement	12,670	12,670	12,670
106	97	104	9 Employment	105	105	105
1,143	883	1,727	10 SAIF	1,690	1,690	1,690
138,276	145,788	152,179	11 TOTAL PERSONNEL SERVICES	156,272	156,272	156,272
			12 MATERIALS AND SERVICES			
421	594	500	13 Memberships (\$200/FTE)	500	500	500
3,640	4,818	6,000	14 Technical Services	6,000	6,000	6,000
5,250	8,537	7,500	15 Professional Services	7,500	7,500	7,500
-	-	-	16 Rental	-	-	-
587	951	500	17 Repair & Maintenance Services	500	500	500
-	-	100	18 Advertising	100	100	100
1,900	1,145	1,414	19 Training/Travel	1,414	1,414	1,414
1,622	1,464	2,500	20 Office Supplies	2,500	2,500	2,500
43	174	850	21 Operating Supplies	850	850	850
81	206	600	22 Uniforms/Clothing	600	600	600
742	1,011	1,500	23 Equipment Operating Supplies	1,500	1,500	1,500
35	0	100	24 Tools/Small Equipment	100	100	100
1,929	1,965	2,100	25 Utilities	2,100	2,100	2,100
22	34	100	26 Building & Grounds Maintenance	100	100	100
16,271	20,899	23,764	27 TOTAL MATERIALS & SERV.	23,764	23,764	23,764
			28 CAPITAL OUTLAY			
-	-	800	29 Equipment/Machinery	500	500	500
339	-	-	30 Furniture	200	200	200
339	0	800	31 TOTAL CAPITAL OUTLAY	700	700	700
500	500	500	32 TRANSFER - PROJ./EQUIP. RES.	500	500	500
155,386	167,187	177,243	33 TOTAL EXPENDITURES	181,236	181,236	181,236
\$ 155,386	\$ 167,187	\$ 177,243	34 TOTAL	\$ 181,236	\$ 181,236	\$ 181,236

**BUDGET NOTES:**

## **General Fund Community Service Programs**

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### **DESCRIPTION:**

The City budgets to support local Community Service programs.

### **2014 – 2015 ACCOMPLISHMENTS:**

- \$ 1,100 to the Meals on Wheels Program in Sweet Home, and
- \$17,200 for the Senior Center Dial-A-Bus program grant match

### **2015 – 2016 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 2015-2016 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 \$17,200, which includes a \$10,000 grant match to fund its Dial-a-Bus operations and \$7,200 to continue the deviated fixed route bus service to the Sweet Home Dial-A-System.

**GENERAL FUND**  
**COMMUNITY SERVICE PROGRAMS**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
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	17,200	3 Public Transit Grant Match	17,200	17,200	17,200
11,100	11,100	18,300	4 TOTAL MATERIALS & SERV.	18,300	18,300	18,300
11,100	11,100	18,300	5 TOTAL EXPENDITURES	18,300	18,300	18,300
\$ 11,100	\$ 11,100	\$ 18,300	6 <b>TOTAL</b>	\$ 18,300	\$ 18,300	\$ 18,300

## **General Fund Non-Departmental**

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### **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.

### **2014 – 2015 ACCOMPLISHMENTS:**

Participated in city-wide economic development activities

Updated Ordinances.

Received a clean financial audit opinion for 2014 audit.

Received two wellness grants 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.

### **2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

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

An additional \$50,000 has been budgeted in Professional Services to cover election and potential litigation costs.

An additional \$40,000 has been budgeted in Labor Relations for negotiation services.

Liability & Property Insurance premiums are expected to increase by 7% 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**

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**CAPITAL OUTLAY:**

Building:  
    Upgrades on City Hall/Annex      \$ 100,000

**GENERAL FUND**  
**NON-DEPARTMENTAL**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
0.75	0.75	0.75	1 FTE POSITIONS	0.75	0.75	0.75
			1 PERSONNEL SERVICES			
\$ 13,661	\$ 14,026	\$ 15,717	2 Janitor	\$ 15,951	\$ 15,951	\$ 15,951
56,840	56,993	59,398	3 City Attorney	57,848	57,848	57,848
3,922	4,739	4,677	4 Group Insurance	4,062	4,062	4,062
5,372	5,407	5,746	5 FICA	5,645	5,645	5,645
1,639	1,683	1,886	6 Retirement	1,914	1,914	1,914
71	71	75	7 Employment	74	74	74
764	671	1,159	8 SAIF	1,137	1,137	1,137
82,269	83,590	88,658	9 TOTAL PERSONNEL SERVICES	86,631	86,631	86,631
			10 MATERIALS AND SERVICES			
32,412	15,700	42,500	11 Economic Development	50,000	50,000	50,000
12,745	37,514	35,000	12 Computer Services	35,000	35,000	35,000
5,417	5,235	8,000	13 Cleaning Services/Supplies	8,000	8,000	8,000
26,970	24,858	30,000	14 Professional Services/Legal Fees	100,000	100,000	100,000
32,134	10,719	10,000	15 Labor Relations	50,000	50,000	50,000
1,235	601	1,500	16 Planning Commission	1,500	1,500	1,500
2,083	1,736	2,500	17 Tree Commission	2,500	2,500	2,500
1,859	1,361	1,000	18 Youth Advisory Council	1,000	1,000	1,000
102,240	115,199	151,759	19 Insurance	148,862	148,862	148,862
784	784	800	20 Surety Bonds	800	800	800
26,000	25,000	28,000	21 Auditing	25,000	25,000	25,000
21,425	24,116	25,000	22 Checking Account Expense	30,000	30,000	30,000
8,734	8,632	8,981	23 Dues COG	9,230	9,230	9,230
182,372	172,408	200,000	24 Street Lights	200,000	200,000	200,000
4,208	6,430	7,000	25 Bldg. Maintenance/incl.Flex Bldg.	12,000	12,000	12,000
2,686	1,923	2,000	26 Codification Update of Ordinances	5,000	5,000	5,000
7,500	10,000	10,000	27 Tourism Related Services	10,000	10,000	10,000
70	615	100	28 ORS Revised	700	700	700
1,374	375	1,000	29 Nuisance/Weed Abatement	5,000	5,000	5,000
126	558	500	30 Holiday Decorations	500	500	500
-	20,347	-	31 Intern/RARE student	10,000	10,000	10,000
2,958	2,997	3,000	32 Lien Search Service	4,000	4,000	4,000
3,645	3,827	4,020	33 Website Service	4,200	4,200	4,200
1,963	200	10,000	34 Grant Match	10,000	10,000	10,000
4,302	3,969	5,000	35 Safety Incentives	5,000	5,000	5,000
			36 GRANTS			
1,519	951	1,663	37 Wellness Program/CIS Grant	1,100	1,100	1,100
555	1,480	5,000	38 Misc. Grants	5,000	5,000	5,000
-	-	50,000	39 Hobart Implementation Grant	-	-	-
2,094	24,707	-	40 Hobart Technical Grant	-	-	-
489,409	522,243	644,323	41 TOTAL MATERIALS & SERV.	734,392	734,392	734,392

**GENERAL FUND  
NON-DEPARTMENTAL**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2,665	-	50,000	42 CAPITAL OUTLAY			
-	-	-	43 Buildings	100,000	100,000	100,000
9,572	-	-	44 Project/Improvements	-	-	-
-	-	-	45 Equipment/Machinery	-	-	-
-	-	-	46 Vehicle	-	-	-
-	-	-	47 Furniture	-	-	-
12,237	0	50,000	48 TOTAL CAPITAL OUTLAY	100,000	100,000	100,000
-	-	100,000	49 OPERATING CONTINGENCY	100,000	100,000	100,000
583,916	605,833	882,981	50 TOTAL EXPENDITURES	1,021,023	1,021,023	1,021,023
\$ 583,916	\$ 605,833	\$ 882,981	51 <b>TOTAL</b>	\$ 1,021,023	\$ 1,021,023	\$ 1,021,023

**BUDGET NOTES:**

## **General Fund Transfers**

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### **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.

### **2014 – 2015 ACCOMPLISHMENTS:**

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

\$545,501 was also transferred from the General Fund to the Police Operating Fund to help balance their 2014 – 2015 operating budget.

### **2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$753 in delinquent property taxes expected to be received by the City during 2015-2016 will be transferred to the General Fund then allocated onto the Police Operating Fund, per Oregon Budget Law.

\$500,000 is proposed to be transferred from the General Fund carryover to the Police Department Operations to help balance their 2015-2016 budget. These two amounts total the \$546,753 expected to be transferred to the Police Department Operating Fund.

The Budget Committee requested that \$45,000 be transferred from the General Fund to the Project/Equipment Reserve Fund to save towards a new radio system for the Police Department.

**GENERAL FUND  
TRANSFERS**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			1 TRANSFER TO OTHER FUNDS			
\$ -	\$ -	\$ -	2 Building Reserve Fund	\$ -	\$ -	\$ -
-	-	-	3 Project/Equipment Reserve Fund	-	45,000	45,000
7,252	23,521	546,518	4 Police Operating Levy Fund	500,753	500,753	500,753
-	28,000	-	5 Weddle Bridge Project Fund	-	-	-
7,252	51,521	546,518	6 TOTAL EXPENDITURES	500,753	545,753	545,753
			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			
			f) Unappropriated			
1,234,066	1,531,329	618,508	Four months carryover	784,439	739,439	739,439
1,534,066	1,831,329	918,508	8 TOTAL ENDING FUND BAL	1,084,439	1,039,439	1,039,439
\$ 1,541,318	\$ 1,882,850	\$ 1,465,026	9 TOTAL	\$ 1,585,192	\$ 1,585,192	\$ 1,585,192

# SPECIAL REVENUE FUNDS

*POLICE LEVY*

*LIBRARY LEVY*

*PROJECT/EQUIPMENT RESERVE*

*NARCOTIC ENFORCEMENT RESERVE*

*STATE GAS TAX*

*STREET MAINTENANCE IMPROVEMENTS*

*PATH PROGRAM*

*PUBLIC TRANSIT GRANT*

*BUILDING RESERVE FUND*

*HOUSING REHABILITATION FUND*

*COMMUNITY CENTER OPERATING FUND*

*PARKS & RECREATION PROGRAM*

*SPECIAL EVENTS*

*WEDDLE BRIDGE FUND*

*SPECIAL ASSESSMENTS*

## Special Fund Resources – Police Levy

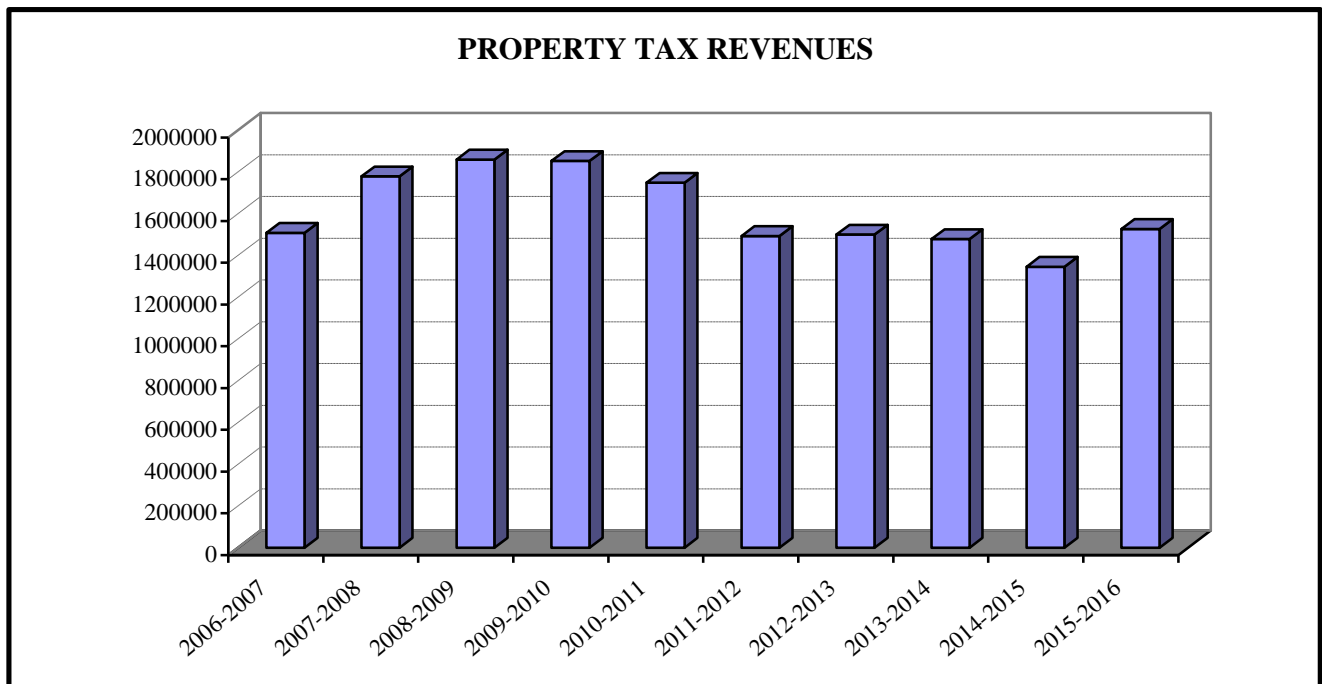
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2015-2016 is the last year of the Library’s current Local Option levy that Sweet home voters approved in May 2010. In order to continue finding this service past June 30, 2016, Sweet Home voters will need to renew the current \$6.40 per \$1,000 tax rate during the November election.

Staff is anticipating a 2% increase in property values for the 2015-2016 budget year. Based on this assumption the City expects to receive \$1,525,967 in property tax revenue for Police services.

A \$500,753 transfer from the General Fund is proposed to supplement tax revenues so the Police Department can continue operating at its current level of service. \$753 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,232,385	988,979	563,590	2 Working Capital (Accrual Basis)	873,895	873,895	873,895
75,435	66,218	72,747	3 Previously Levied Taxes Est. to be Recd.	73,571	73,571	73,571
19,951	18,990	4,315	4 Earning from Temp. Investments	2,842	2,842	2,842
7,252	23,521	546,518	5 Transferred from Other Funds	500,753	500,753	500,753
52	54	20	6 Bike Licenses	20	20	20
71,832	17,163	20,000	7 Miscellaneous Revenues	20,000	20,000	20,000
1,098	1,318	1,000	8 Police Projects	1,000	1,000	1,000
595	885	200	9 OLCC Licenses	200	200	200
3,963	4,792	2,800	10 Misc. Grants/JAG	2,800	2,800	2,800
7,378	54	1,000	11 Sale of Vehicles/Auction	1,000	1,000	1,000
4,116	4,435	3,000	12 Donations	3,000	3,000	3,000
-	-	-	13 School District - SRO	41,981	41,981	41,981
1,424,057	1,126,408	1,215,190	14 Total Resources, Exc. Taxes to be Levied	1,521,062	1,521,062	1,521,062
		1,345,075	15 Taxes Necessary to Balance	1,525,967	1,525,967	1,525,967
1,499,574	1,478,176		16 Taxes Collected in Year Levied			
<u>2,923,631</u>	<u>2,604,584</u>	<u>2,560,265</u>	17 TOTAL RESOURCES	<u>3,047,029</u>	<u>3,047,029</u>	<u>3,047,029</u>
<b>REQUIREMENTS</b>						
1,577,541	1,521,430	2,228,638	1 Police	2,405,398	2,405,398	2,405,398
357,110	400,412	0	2 Dispatch Center	0	0	0
-	-	50,000	3 Contingency	50,000	50,000	50,000
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
988,979	682,742	281,627	Local Option Levy	591,631	591,631	591,631
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
<u>\$ 2,923,631</u>	<u>\$ 2,604,584</u>	<u>\$ 2,560,265</u>	5 TOTAL REQUIREMENTS	<u>\$ 3,047,029</u>	<u>\$ 3,047,029</u>	<u>\$ 3,047,029</u>



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

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**DESCRIPTION:**

The Sweet Home Police Department is responsible for all law enforcement within the city limits of Sweet Home. We provide a complete range of law enforcement services as well as a wide variety of community services from code enforcement to fostering neighborhood watch groups.

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”

**2014-2015: ACCOMPLISHMENTS:**

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 2014, 17,220 computer-aided dispatch calls were processed.

The safety of our community and especially the children within our community is of primary concern. In August, the Sweet Home Police Department hosted an Active Shooter training event at the Sweet Home High School. The training was used to practice police response to various emergency situations in a school environment. We continued to enhance school safety in February by working in partnership with the Sweet Home School District and implementing a standard response protocol throughout the Sweet Home School District.

The issue of Mental Health and its impact upon law enforcement and the community continues to be a major issue. In August of 2014, the Sweet Home Police Department began working closely with Linn County Mental Health to help address the mental health needs of our community. One day a week, a mental health worker/crisis response liaison works out of the Sweet Home Police Department. This liaison provides significantly more resources than we were previously equipped with.

**2015 – 2016 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 continue to build a reserve program to help augment our patrol operations. 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.

In partnership with the Sweet Home School District, the Sweet Home Police Department will assign a School Resource Officer. The officer’s primary role will be in support of the School District and will work within all schools of the District to promote a safe and secure learning environment.

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

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**CAPITAL OUTLAY:**

Equipment/Machinery:

Annual computer equipment	\$ 6,800
Vehicle equipment	\$ 2,000
Reserve Radios (3)	\$ 2,400
Reserve Flashlights (3)	\$ 420
Reserve Duty Weapons (3)	\$ 1,500
BWV Replacement (5)	\$ 1,000
Taser Replacement (2)	\$ 1,700
AR-15	\$ 1,000

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\$16,820

Furniture \$ 1,000

**SPECIAL FUND  
POLICE DEPARTMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
18.10	16.10	21.75	1 FTE POSITIONS	22.75	22.75	22.75
			1 PERSONNEL SERVICES			
\$ 88,883	\$ 80,707	\$ 79,218	2 Police Chief 1	\$ 84,055	\$ 84,055	\$ 84,055
134,861	131,567	130,437	3 Sergeants 2	136,315	136,315	136,315
39,136	43,678	45,228	4 CSO/Code Enforcement 1	49,307	49,307	49,307
575,605	558,361	581,262	5 Police Officers 11	613,400	613,400	613,400
-	-	-	6 School Resource Officer	46,968	46,968	46,968
-	-	43,200	7 Evidence Custodian/Records 1	44,502	44,502	44,502
23,806	24,350	58,008	8 Communications Commander 1	59,760	59,760	59,760
-	-	170,580	9 Dispatchers 4	171,006	171,006	171,006
-	-	18,834	10 Dispatcher p/t .50	17,259	17,259	17,259
-	-	-	11 Part-Time Typist	-	-	-
7,954	8,362	12,210	12 Part-Time Janitor .25	10,442	10,442	10,442
-	-	-	13 Temporary Help	-	-	-
-	-	2,671	14 Standby Time	3,375	3,375	3,375
28,334	43,968	59,847	15 Overtime	66,143	66,143	66,143
-	-	28,169	16 Certificate Pay	30,321	30,321	30,321
247,203	248,954	372,533	17 Group Insurance	406,135	406,135	406,135
67,887	67,210	99,766	18 FICA	108,221	108,221	108,221
87,898	79,222	132,794	19 Retirement	145,852	145,852	145,852
899	878	1,304	20 Employment	1,415	1,415	1,415
34,263	29,283	54,920	21 SAIF	58,644	58,644	58,644
-	-	40,799	22 Holiday	44,877	44,877	44,877
-	-	22,422	23 Vacation Cash Back	24,337	24,337	24,337
-	-	11,252	24 Longevity Pay	12,592	12,592	12,592
1,336,730	1,316,541	1,965,454	25 TOTAL PERSONNEL SERVICES	2,134,926	2,134,926	2,134,926
			26 MATERIALS AND SERVICES			
1,092	922	1,015	27 Memberships	1,463	1,463	1,463
16,160	21,317	31,475	28 Technical Services	29,975	29,975	29,975
11,357	6,537	8,622	29 Professional Services	12,512	12,512	12,512
21,959	23,402	25,230	30 Repair & Maintenance Services	24,880	24,880	24,880
-	-	15,465	31 Rentals	15,465	15,465	15,465
1,042	1,888	2,000	32 Advertising/Promotion	2,000	2,000	2,000
9,310	21,633	17,820	33 Training/Travel	17,820	17,820	17,820
6,658	3,087	7,600	34 Office Supplies	7,200	7,200	7,200
6,849	9,204	10,280	35 Operating Supplies	9,530	9,530	9,530
9,860	10,478	14,250	36 Uniforms/Clothing	15,850	15,850	15,850
42,482	42,172	56,697	37 Equipment Operating Supplies	51,897	51,897	51,897
-	-	500	38 Tools/Small Equipment	500	500	500
297	71	2,700	39 Jail Supplies & Equipment	2,170	2,170	2,170
38,596	41,883	44,710	40 Utilities	45,190	45,190	45,190
885	5,307	8,000	41 Building & Grounds Maintenance	8,000	8,000	8,000
1,164	1,201	2,000	42 Investigations	6,000	6,000	6,000
1,823	2,751	2,200	43 Grants Projects	2,200	2,200	2,200
169,533	191,852	250,564	44 TOTAL MATERIALS & SERV.	252,652	252,652	252,652

**BUDGET NOTES:**

**SPECIAL FUND**  
**POLICE DEPARTMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
-	-	-	44 CAPITAL OUTLAY			
4,581	13,037	11,620	45 Buildings	-	-	-
66,697	-	-	46 Equipment/Machinery	16,820	16,820	16,820
-	-	1,000	47 Patrol Vehicle	-	-	-
			48 Furniture	1,000	1,000	1,000
71,278	13,037	12,620	49 TOTAL CAPITAL OUTLAY	17,820	17,820	17,820
1,577,541	1,521,430	2,228,638	50 TOTAL EXPENDITURES	2,405,398	2,405,398	2,405,398
\$ 1,577,541	\$ 1,521,430	\$ 2,228,638	51 <b>TOTAL</b>	\$ 2,405,398	\$ 2,405,398	\$ 2,405,398

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

- Processed 17,220 computer-aided dispatch calls
- Continued to be open 24 hours a day, 7 days a week to the public

**2015 – 2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
6.1	5.1	0.0	1 FTE POSITIONS	0.0	0.0	0.0
			1 PERSONNEL SERVICES			
\$ 35,709	\$ 36,525	\$	2 Communication Com.60%	\$	\$	\$
176,067	214,222		3 Dispatchers 4			
26,203	8,365		4 Dispatcher p/t .50			
1,929	3,132		5 Overtime			
-	-		6 Certificate Pay			
71,150	85,514		7 Group Insurance			
18,065	19,772		8 FICA			
26,919	31,886		9 Retirement			
240	262		10 Employment			
829	732		11 SAIF			
-	-		12 Holiday			
-	-		13 Vacation Cash Back			
-	-		14 Retirement Cashout			
-	-		15 Longevity Pay			
<u>357,110</u>	<u>400,412</u>	<u>0</u>	16 TOTAL PERSONNEL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>
			17 MATERIALS AND SERVICES			
			18 Memberships			
			19 Technical Services			
			20 Professional Services			
			21 Repair & Maintenance Services			
			22 Rentals			
			23 Advertising/Promotion			
			24 Training/Travel			
			25 Office Supplies			
			26 Operating Supplies			
			27 Uniforms/Clothing			
			28 Equipment Operating Supplies			
			29 Utilities			
			30 Building & Grounds Maintenance			
<u>0</u>	<u>0</u>	<u>0</u>	31 TOTAL MATERIALS & SERV.	<u>0</u>	<u>0</u>	<u>0</u>
			32 CAPITAL OUTLAY			
			33 Projects/Improvements			
			34 Equipment/Machinery			
			35 Furniture			
<u>0</u>	<u>0</u>	<u>0</u>	36 TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>
357,110	400,412	0	37 TOTAL EXPENDITURES	0	0	0
<u>\$ 357,110</u>	<u>\$ 400,412</u>	<u>\$ 0</u>	38 <b>TOTAL</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

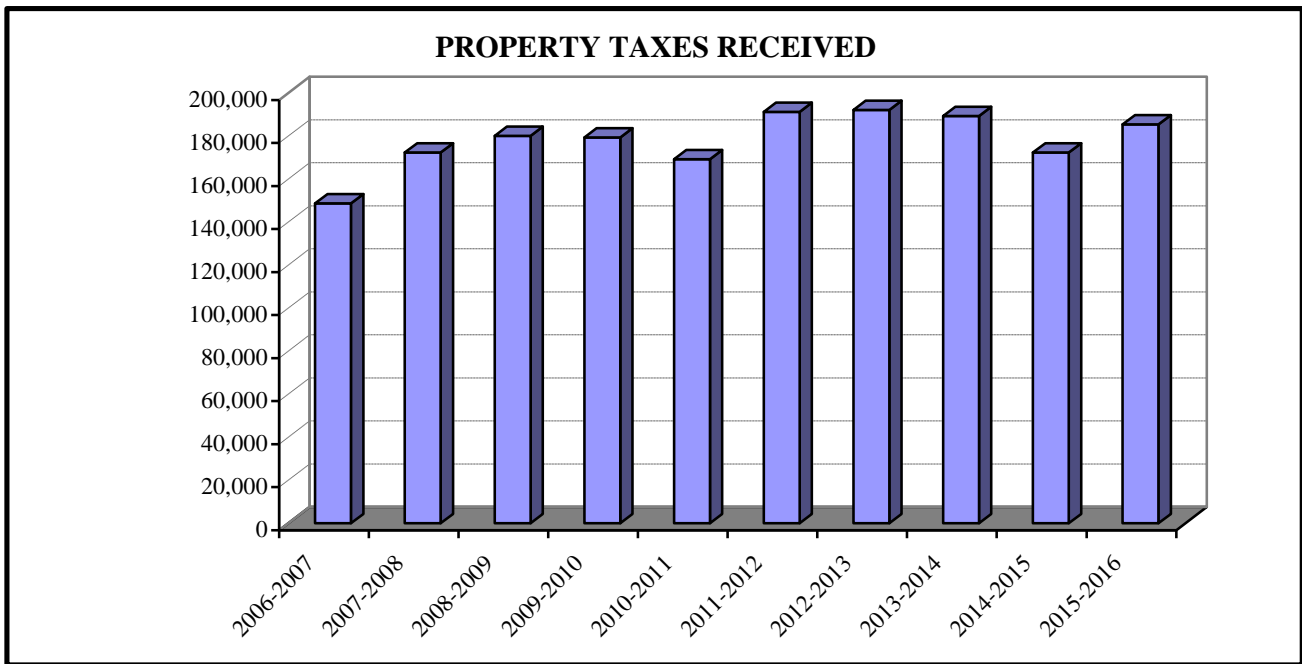
**BUDGET NOTES:**

## Special Fund Resources – Library

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2015-2016 is the last year of the Library's current Local Option levy that Sweet Home voters approved in May 2010. In order to continue funding this service past June 30, 2016, Sweet Home voters will need to renew the current .82 cents per \$1,000 rate during the November election.

Staff is anticipating a 2% increase in property values in Sweet Home for the 2015-2016 budget year. Based on this assumption and the loss of property tax revenue due to M-5 compression, the Library expects to receive approximately \$182,908 in property tax revenue to fund its services during 2015-2016.



**SPECIAL FUND  
LIBRARY LEVY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
141,470	157,385	144,854	2 Working Capital (Accrual Basis)	145,083	145,083	145,083
8,276	7,721	9,320	3 Previously Levied Taxes Est. to be Recd.	9,426	9,426	9,426
2,591	2,392	740	4 Earning from Temp. Investments	699	699	699
-	-	-	5 Transferred from Other Funds	-	-	-
7,778	3,099	2,000	6 Miscellaneous Revenues	2,700	2,700	2,700
-	10,091	18,000	7 Grants	20,000	20,000	20,000
873	1,989	-	8 Donations	-	-	-
9,560	5,884	5,000	9 Library Fees	5,000	5,000	5,000
170,548	188,561	179,914	10 Total Resources, Exc. Taxes to be Levied	182,908	182,908	182,908
192,133	189,391	172,338	11 Taxes Necessary to Balance	185,514	185,514	185,514
362,681	377,952	352,252	12 Taxes Collected in Year Levied	368,422	368,422	368,422
<b>REQUIREMENTS</b>						
143,562	149,930	170,367	14 PERSONNEL SERVICES	174,018	174,018	174,018
61,734	76,813	92,300	15 MATERIALS AND SERVICES	99,900	99,900	99,900
-	990	1,000	16 CAPITAL OUTLAY	1,000	1,000	1,000
-	-	2,000	17 CONTINGENCY	2,000	2,000	2,000
-	-	-	18 TRANSFERS	3,000	3,000	3,000
19 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
157,385	150,220	86,585	Local Option Levy	88,504	88,504	88,504
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
\$ 362,681	\$ 377,952	\$ 352,252	20 TOTAL REQUIREMENTS	\$ 368,422	\$ 368,422	\$ 368,422



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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

- ❖ Last budget year, we transitioned to a shared catalog with Albany, Lebanon, Linn-Benton Community College, Scio and Harrisburg Public Libraries. We received another Library Services and Technology Act (LSTA) grant to further expand sharing resources between the libraries including a courier service.
- ❖ Using funds from Trust Management grant, we replaced our six public access computers and two circulation computers.
- ❖ Replaced the original drinking fountain with an ADA compliant “hi/lo” drinking fountain. The Friends of the Library helped pay for this replacement.
- ❖ Completed another successful Summer Reading Program by issuing 225 free temporary library cards, offering 14 free programs and having 542 children, teens and adults attend the programs.
- ❖ With the help of the Friends of the Library, we increased programming by offering programs such as an astronomy program, “Look up to the Stars”, a travel log “Travel to the Roof of Africa”, a vision check program for toddlers offered through the Oregon Health and Science University called “See to Read”, we cohosted a Writer’s Group from the Willamette Writers on the River, a live performance of a “Christmas Carol in Prose” performed by Man of Words, and the third annual Take Your Child to the Library Day and Friday Lego Days.
- ❖ Collaborated with Head Starts at Crawfordsville and Sunnyside to promote the importance of reading to their children.
- ❖ Expanded our relationship with Sweet Home School District by hosting class field trips, participating in Kindergarten roundup and helping with training with the school media assistants.
- ❖ Hired an on call Library Assistant.

**2015 – 2016 GOALS, PROJECTS, AND PRODUCTS:**

- ❖ Continue to improve the visibility and awareness of library services, programs, and collection through social media.
- ❖ Continue to expand our relationship with the schools through programs, providing information and access to resources and hosting library visits.
- ❖ Seek grants to renovate the children’s area to include new shelving, adding interactive toys, and other features to encourage children to read.

**SPECIAL FUND  
LIBRARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2.00	2.00	2.10	1 FTE POSITIONS	2.10	2.10	2.10
			1 PERSONNEL SERVICES			
\$ 51,428	\$ 55,079	\$ 58,512	2 Director of Library Ser. 100%	\$ 61,176	\$ 61,176	\$ 61,176
45,762	49,225	56,253	3 Library Assistants (2)	56,816	56,816	56,816
-	-	11,965	4 On-call Library Assistant	12,145	12,145	12,145
71	19	-	5 Overtime	-	-	-
24,972	22,745	17,076	6 Group Insurance	16,575	16,575	16,575
7,317	7,870	9,695	7 FICA	9,955	9,955	9,955
13,574	14,557	15,937	8 Retirement	16,422	16,422	16,422
97	104	127	9 Employment	130	130	130
340	330	802	10 SAIF	799	799	799
143,562	149,930	170,367	11 TOTAL PERSONNEL SERVICES	174,018	174,018	174,018
			12 MATERIALS AND SERVICES			
-	-	100	13 Memberships	100	100	100
10,163	5,821	10,200	14 Technical Services	10,000	10,000	10,000
-	-	100	15 Professional Services	100	100	100
5,418	4,847	5,000	16 Repair & Maintenance Services	6,000	6,000	6,000
2,839	3,135	2,200	17 Rentals	3,500	3,500	3,500
-	268	1,000	18 Advertising/Promotion	1,000	1,000	1,000
391	101	500	19 Training/Travel	500	500	500
4,681	6,701	5,000	20 Office Supplies	8,000	8,000	8,000
14,483	24,026	25,000	21 Operating Supplies	25,000	25,000	25,000
119	148	200	22 Uniforms/Clothing	200	200	200
-	-	-	23 Equipment Operating Supplies	-	-	-
12,451	12,209	15,000	24 Utilities	15,000	15,000	15,000
5,121	6,838	8,000	25 Building & Grounds Maintenance	8,000	8,000	8,000
985	1,673	2,000	26 Children's Reading Program	2,500	2,500	2,500
5,084	11,045	18,000	27 Grants	20,000	20,000	20,000
61,734	76,813	92,300	28 TOTAL MATERIALS & SERV.	99,900	99,900	99,900
			29 CAPITAL OUTLAY			
-	990	1,000	30 Equipment/Machinery	1,000	1,000	1,000
0	990	1,000	31 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
-	-	2,000	32 CONTINGENCY	2,000	2,000	2,000
			33 TRANSFERS			
-	-	-	34 Project Equipment/Res. Fund	3,000	3,000	3,000
205,296	227,733	265,667	35 TOTAL EXPENDITURES	279,918	279,918	279,918
157,385	150,220	86,585	36 ENDING FUND BALANCE	88,504	88,504	88,504
\$ 362,681	\$ 377,952	\$ 352,252	37 TOTAL	\$ 368,422	\$ 368,422	\$ 368,422

**BUDGET NOTES:**

## **Special Fund Project/Equipment Reserve Fund**

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### **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.

### **2014 – 2015 ACCOMPLISHMENTS:**

Public Works purchased the following items:  
Vehicle replacement / repairs  
Computer Equipment and Software purchases

### **2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$124,130 is anticipated to be transferred in to this reserve fund according to the following: \$67,710 from the State Gas Tax Fund, \$15,000 from Water Treatment Plant, \$27,710 from Water Distribution, \$1,500 from Wastewater Treatment, and \$9,710 from Wastewater Collection, \$500 from the BIP, \$1,000 from Parks Maintenance, \$1,000 from Community Development and \$3,000 from the Library.

Purchases planned include, but are not limited to:

- Vehicle Replacement \$ 45,000
- Radios/Cutting Equip/Eye Wash \$ 15,000
- As needed for productivity / efficiency \$ 11,000
- Historical Photos for Archives \$ 800
- Bldg Maint/Repaint @ 24<sup>th</sup> Ave \$ 12,000
- ~~Old RR Depot~~ Parks Improvements \$ 30,000
- \$ 113,800

The Budget Committee requested that \$45,000 be transferred in from the General Fund to start saving for a new Police Radio System and that the \$30,000 earmarked for the RR Depot be used on improvements in the City parks.

Approximately \$133,559 is reserved for future Public Works allocation, \$10,206 for Community Development projects, \$46,489 for Police and \$3,023 for future new carpet at the Library.

**RESERVE FUND  
PROJECT/EQUIPMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
280,543	266,536	250,846	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	133,794	133,794	133,794
1,526	1,169	1,165	3 Previously Levied Taxes Est. to be Recd.	-	-	-
79,036	89,401	93,500	4 Earning from Temp. Investments	1,153	1,153	1,153
1,500	1,500	2,000	5 Public Works	121,630	121,630	121,630
720	2,150	-	6 CDD/Parks/Bldg	2,500	2,500	2,500
-	-	-	7 Police Projects	-	45,000	45,000
-	-	-	8 Library Projects	3,000	3,000	3,000
363,326	360,756	347,511	9 Total Resources, Exc. Taxes to be Levied	262,077	307,077	307,077
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
363,326	360,756	347,511	12 TOTAL RESOURCES	262,077	307,077	307,077
<b>REQUIREMENTS</b>						
37,193	86,431	220,500	1 EQUIPMENT			
56,145	22,397	-	2 Public Works	113,800	113,800	113,800
3,452	-	-	3 Police Projects	-	-	-
-	-	-	4 Community Dev. Department	-	-	-
-	-	-	5 Library	-	-	-
96,790	108,827	220,500	6 TOTAL EQUIPMENT	113,800	113,800	113,800
<b>7 ENDING FUND BALANCE</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
c) Committed						
4,014	5,540	7,607	Community Dev. Dept	10,206	10,206	10,206
-	-	-	Library	3,023	3,023	3,023
21,690	1,450	(707)	Police	1,489	46,489	46,489
240,832	244,939	120,111	PW Replacement Reserve	133,559	133,559	133,559
d) Assigned						
e) Unassigned						
f) Unappropriated						
266,536	251,929	127,011	8 TOTAL ENDING FUND BAL.	148,277	193,277	193,277
\$ 363,326	\$ 360,756	\$ 347,511	9 TOTAL REQUIREMENTS	\$ 262,077	\$ 307,077	\$ 307,077

**BUDGET NOTES:**

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

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**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.

**2014 – 2015 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.

**2015 – 2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
76,929	49,017	49,253	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	49,489	49,489	49,489
307	238	235	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	-	-	4 Earning from Temp. Investments	234	234	234
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Forfeits/Sold weapons	-	-	-
77,236	49,255	49,488	7 Total Resources, Exc. Taxes to be Levied	49,723	49,723	49,723
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
77,236	49,255	49,488	10 TOTAL RESOURCES	49,723	49,723	49,723
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Drug Enforcement	-	-	-
-	-	-	3 Released Forfeitures	-	-	-
-	-	-	4 TOTAL MATERIALS & SERV.	-	-	-
-	-	-	5 CAPITAL OUTLAY	-	-	-
28,219	-	49,488	6 Equipment/Machinery	-	-	-
-	-	-	7 Drug Enforcement Vehicle	49,723	49,723	49,723
28,219	0	49,488	8 TOTAL CAPITAL OUTLAY	49,723	49,723	49,723
-	-	-	9 ENDING FUND BALANCE (prior years)	-	-	-
-	-	-	a) Nonspendable	-	-	-
-	-	-	Revolving Cash	-	-	-
-	-	-	Inventory	-	-	-
49,017	49,255	-	b) Restricted	-	-	-
-	-	-	c) Committed	-	-	-
-	-	-	d) Assigned	-	-	-
-	-	-	e) Unassigned	-	-	-
-	-	-	f) Unappropriated	-	-	-
49,017	49,255	0	10 TOTAL ENDING FUND BAL	0	0	0
\$ 77,236	\$ 49,255	\$ 49,488	11 TOTAL REQUIREMENTS	\$ 49,723	\$ 49,723	\$ 49,723

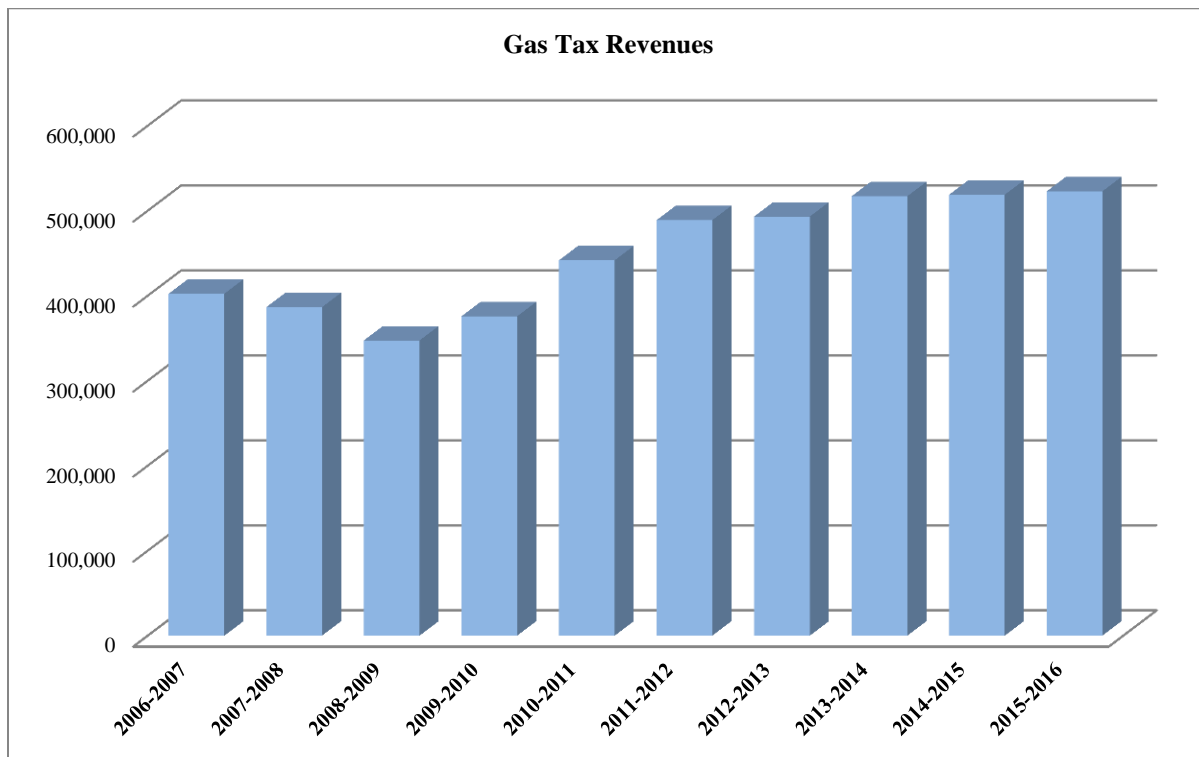
**BUDGET NOTES:**

## Special Fund Resources – State Gas Tax

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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 \$57.66 per person or \$522,688 as presented in the 2015-2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
173,514	158,232	129,700	2 Working Capital (Accrual Basis)	197,920	197,920	197,920
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
499	776	845	4 Earning from Temp. Investments	1,018	1,018	1,018
-	-	-	5 Transferred from Other Funds	-	-	-
493,101	516,984	518,790	6 State Gas Tax	522,688	522,688	522,688
698	725	-	7 Miscellaneous Revenue	-	-	-
300	565	-	8 Safety Fair	-	-	-
668,111	677,282	649,335	9 Total Resources, Exc. Taxes to be Levied	721,626	721,626	721,626
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
668,111	677,282	649,335	12 TOTAL RESOURCES	721,626	721,626	721,626
<b>REQUIREMENTS</b>						
308,544	307,523	321,821	1 Personnel Services	346,062	346,062	346,062
73,869	74,432	131,775	2 Materials and Services	131,775	131,775	131,775
2,103	3,446	8,750	3 Capital Outlay	8,750	8,750	8,750
125,363	106,724	156,724	4 Transfer to Other Funds	165,836	165,836	165,836
0	0	18,572	5 Operating Contingency	19,535	19,535	19,535
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
158,232	185,156	11,693	b) Restricted	49,668	49,668	49,668
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
158,232	185,156	11,693	7 TOTAL ENDING FUND BAL	49,668	49,668	49,668
\$ 668,111	\$ 677,282	\$ 649,335	8 TOTAL REQUIREMENTS	\$ 721,626	\$ 721,626	\$ 721,626



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

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**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.

**2014 – 2015 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 \$67,710 to Projects/Equipment Reserve Fund for vehicle replacement and/or future project needs. The City anticipates gas tax revenue based on State projections of \$57.66 per person (up slightly from \$57.23 year prior) and anticipates maintaining a positive Ending Fund Balance of \$49,668.

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)

**2015 – 2016 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 2<sup>nd</sup> Avenue, 18<sup>th</sup> Avenue, and 12<sup>th</sup> 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**

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**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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
5.55	4.55	4.45	1 FTE POSITIONS	4.46	4.46	4.46
			1 PERSONNEL SERVICES			
			2 Administration:			
\$ 6,032	\$ 6,468	\$ 3,299	3 Public Works Director (1) 4%	\$ 4,183	\$ 4,183	\$ 4,183
13,944	14,966	15,575	4 Staff Engineer (1) 24%	15,803	15,803	15,803
8,172	8,643	8,245	5 Engineering Tech. I (1) 18%	8,369	8,369	8,369
10,716	10,833	11,249	6 Administrative Clerk (1) 23%	11,418	11,418	11,418
12,373	12,725	12,902	7 Mechanic (1) 28%	13,096	13,096	13,096
			8 Maintenance:			
20,469	22,133	20,571	9 Superintendent (1) 32%	20,875	20,875	20,875
20,714	42,805	45,621	10 Crew Leader - Streets (1) 100%	46,772	46,772	46,772
84,998	64,833	73,269	11 Muni. Maint. Worker (2) 100%	76,784	76,784	76,784
6,391	6,653	6,029	12 Public Works Secretary (1) 16%	6,059	6,059	6,059
4,428	2,860	-	13 Temporary Help	-	-	-
875	2,509	4,500	14 Overtime	4,500	4,500	4,500
69,041	62,422	64,131	15 Group Insurance	80,345	80,345	80,345
13,889	14,440	15,396	16 FICA	15,901	15,901	15,901
22,000	25,121	25,947	17 Retirement	26,878	26,878	26,878
185	155	201	18 Employment	208	208	208
14,316	9,957	14,886	19 SAIF	14,871	14,871	14,871
308,544	307,523	321,821	20 TOTAL PERSONNEL SERVICES	346,062	346,062	346,062
			21 MATERIALS AND SERVICES			
295	512	890	22 Memberships	890	890	890
3,127	3,794	15,000	23 Technical Services	15,000	15,000	15,000
7,010	8,099	25,000	24 Professional Services	25,000	25,000	25,000
1,020	1,070	2,000	25 Repair & Maintenance Services	2,000	2,000	2,000
45	125	1,500	26 Rentals	1,500	1,500	1,500
9	77	200	27 Advertising/Promotion	200	200	200
1,482	2,159	3,115	28 Training/Travel	3,115	3,115	3,115
2,662	2,442	2,500	29 Office Supplies	2,500	2,500	2,500
14,938	16,931	32,000	30 Operating Supplies	32,000	32,000	32,000
3,273	2,280	2,670	31 Uniforms/Clothing	2,670	2,670	2,670
30,703	25,786	35,000	32 Equipment Operating Supplies	35,000	35,000	35,000
449	352	1,000	33 Tools/Small Equipment	1,000	1,000	1,000
7,648	9,361	9,000	34 Utilities	9,000	9,000	9,000
826	922	1,500	35 Building & Grounds Maintenance	1,500	1,500	1,500
383	521	400	36 Safety Fair	400	400	400
73,869	74,432	131,775	37 TOTAL MATERIALS & SERV.	131,775	131,775	131,775

**STATE GAS TAX  
STREET MAINTENANCE FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			38 CAPITAL OUTLAY			
422	415	1,000	39 Buildings	1,000	1,000	1,000
296	1,923	3,500	40 Projects/Improvements	3,500	3,500	3,500
1,385	1,109	4,000	41 Equipment/Machinery	4,000	4,000	4,000
-	0	250	42 Furniture	250	250	250
2,103	3,446	8,750	43 TOTAL CAPITAL OUTLAY	8,750	8,750	8,750
			44 TRANSFERS			
50,000	30,000	50,000	45 Path Program	50,000	50,000	50,000
45,363	46,724	46,724	46 General Fund	48,126	48,126	48,126
30,000	30,000	60,000	47 Project/Equipment Reserve	67,710	67,710	67,710
125,363	106,724	156,724	48 TOTAL TRANSFERS	165,836	165,836	165,836
-	-	18,572	49 OPERATING CONTINGENCY	19,535	19,535	19,535
			50 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
158,232	185,156	11,693	b) Restricted	49,668	49,668	49,668
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
158,232	185,156	11,693	51 TOTAL ENDING FUND BAL	49,668	49,668	49,668
\$ 668,111	\$ 677,282	\$ 649,335	52 TOTAL	\$ 721,626	\$ 721,626	\$ 721,626

**BUDGET NOTES:**

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

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**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 12<sup>th</sup> 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 \$275,934 this fiscal year.

**2014 – 2015 ACCOMPLISHMENTS:**

Various road improvements when presented opportunity such as Cedar Street waterline project overlay.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

Public Works anticipates continuing with the overlay program and providing much needed rebuild to street areas during 2015-2016 with \$272,000 budgeted to accomplish these tasks as well as for crack sealing and general street projects. \$90,000 has been allocated for street and/or bridge maintenance and is generally intended to be combined with funds allocated in the "Path Program" portion special fund.

Funding of \$25,000 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 54<sup>th</sup> Avenue to Riggs Hill Road. Funds have also been allocated in anticipation of improving Harding Street through a possible LID concept.

Staff has recently applied for an ODOT Grant in an attempt to update our local Transportation System Plan; accordingly, we have budgeted in the anticipation we are successful in our attempts to secure this funding.

**SPECIAL FUND**  
**STREET MAIN. IMPROVEMENTS**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
1,425,972	1,369,835	1,294,735	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	1,330,959	1,330,959	1,330,959
7,219	6,451	6,560	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	3,307	-	4 Earning from Temp. Investments	6,301	6,301	6,301
-	384	-	5 ODOT Appropriation Bridge	-	-	-
290	91	-	6 12th Ave. Assessments Principal	-	-	-
-	-	-	7 12th Ave. Assessments Interest	-	-	-
-	-	-	8 Miscellaneous Revenue	-	-	-
-	-	-	9 TGM/TSP Grant	120,000	120,000	120,000
-	-	125,000	10 Harding St LID	125,000	125,000	125,000
46,876	0	301,778	11 State Transportation Program	275,934	275,934	275,934
1,480,358	1,380,068	1,728,073	12 Total Resources, Exc. Taxes to be Levied	1,858,194	1,858,194	1,858,194
-	-	-	13 Taxes Necessary to Balance	-	-	-
-	-	-	14 Taxes Collected in Year Levied	-	-	-
1,480,358	1,380,068	1,728,073	15 TOTAL RESOURCES	1,858,194	1,858,194	1,858,194
<b>REQUIREMENTS</b>						
90,523	60,212	172,000	1 MATERIALS & SERVICES			
-	-	20,000	2 Street Projects/Striping	272,000	272,000	272,000
-	-	-	3 Crack Sealing	-	-	-
-	-	-	4 TSP Update	120,000	120,000	120,000
90,523	60,212	192,000	5 TOTAL MATERIALS & SERV.	392,000	392,000	392,000
<b>CAPITAL OUTLAY</b>						
-	-	50,000	6 CAPITAL OUTLAY			
-	85,727	90,000	7 Bridge/Street Maintenance	90,000	90,000	90,000
-	-	250,000	8 Mt View Sidewalk Project	-	-	-
-	-	300,000	9 Harding St LID	250,000	250,000	250,000
-	-	50,000	10 US20 54th/Riggs Hill Rd Match	300,000	300,000	300,000
-	-	-	11 Bridge Improvements	-	-	-
0	85,727	740,000	12 TOTAL CAPITAL OUTLAY	640,000	640,000	640,000
<b>TRANSFERS</b>						
20,000	20,550	20,550	13 TRANSFERS			
-	-	-	14 Path Program	25,000	25,000	25,000
-	-	-	15 Storm Drainage	-	-	-
<b>ENDING FUND BALANCE (prior years)</b>						
1,369,835	1,213,579	775,523	16 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed	801,194	801,194	801,194
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
1,369,835	1,213,579	775,523	17 TOTAL ENDING FUND BAL	801,194	801,194	801,194
\$ 1,480,358	\$ 1,380,068	\$ 1,728,073	18 TOTAL REQUIREMENTS	\$ 1,858,194	\$ 1,858,194	\$ 1,858,194

**SPECIAL FUND**

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

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**DESCRIPTION:**

\$50,000 will be transferred from the State Gas Tax Fund in addition of the \$25,000 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.

**2014 – 2015 ACCOMPLISHMENTS:**

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

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

As part of an on going project to meet Federal requirements for ADA standards, \$90,000 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 \$75,000. These funds are intended to be used independently and/or combined with funds allocated in the “Street Maintenance Improvements” portion special fund.

**PATH PROGRAM**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
109,272	99,060	90,015	2 Working Capital (Accrual Basis) (Mod.)	119,494	119,494	119,494
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
908	416	405	4 Earning from Temp. Investments	233	233	233
70,000	50,550	70,550	5 Transferred from Other Funds	75,000	75,000	75,000
-	-	-	6 Miscellaneous Revenue	-	-	-
180,180	150,025	160,970	7 Total Resources, Exc. Taxes to be Levied	194,727	194,727	194,727
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
180,180	150,025	160,970	10 TOTAL RESOURCES	194,727	194,727	194,727
<b>REQUIREMENTS</b>						
70,198	-	50,000	1 Path Development (WCR)	90,000	90,000	90,000
10,922	51,063	30,000	2 Bike/Pedestrian Plan Implement.	75,000	75,000	75,000
-	50,000	70,000	3 Mt View Sidewalk Project	-	-	-
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
99,060	48,962	10,970	b) Restricted	29,727	29,727	29,727
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
99,060	48,962	10,970	5 TOTAL ENDING FUND BAL	29,727	29,727	29,727
\$ 180,180	\$ 150,025	\$ 160,970	6 TOTAL REQUIREMENTS	\$ 194,727	\$ 194,727	\$ 194,727



## **Special Fund Public Transit Grant**

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### **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 2015-2016.

### **2014 – 2015 ACCOMPLISHMENTS:**

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

### **2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

The Senior Center expects to apply for a \$90,263 grant.

**SPECIAL FUND**  
**PUBLIC TRANSIT GRANT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	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	-	-	-
51,594	51,594	93,749	6 Public Transit	90,263	90,263	90,263
51,594	51,594	93,749	7 Total Resources, Exc. Taxes to be Levied	90,263	90,263	90,263
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
51,594	51,594	93,749	10 TOTAL RESOURCES	90,263	90,263	90,263
<b>REQUIREMENTS</b>						
51,594	51,594	93,749	1 MATERIALS AND SERVICES	90,263	90,263	90,263
-	-	-	2 Senior Bus Grant	-	-	-
<b>CAPITAL OUTLAY</b>						
-	-	-	3 Vehicles	-	-	-
-	-	-	4	-	-	-
<b>ENDING FUND BALANCE (prior years)</b>						
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
\$ 51,594	\$ 51,594	\$ 93,749	7 TOTAL REQUIREMENTS	\$ 90,263	\$ 90,263	\$ 90,263

## **Special Fund Special Events**

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### **DESCRIPTION:**

This Fund recognizes the revenue that the City receives from contributions, donations, registrations and sponsorships for events that are self-supporting and fund specific activities put on by the City.

### **2013 – 2014 ACCOMPLISHMENTS:**

The first annual Sweetheart Run was held on Valentine's Day. Sponsors and participants helped raise approximately \$4,000 for the City's Summer Recreation Program.

### **2015 – 2016 GOALS, PROJECTS, PRODUCTS:**

The second annual Sweetheart Run will be held on the Saturday near Valentine's Day again to raise funds for the Summer Recreation Program.

**SPECIAL FUND  
SPECIAL EVENTS**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	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	-	-	-
-	-	-	6 Sweet Heart Run	10,000	10,000	10,000
0	0	0	7 Total Resources, Exc. Taxes to be Levied	10,000	10,000	10,000
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
0	0	0	10 TOTAL RESOURCES	10,000	10,000	10,000
<b>REQUIREMENTS</b>						
1 MATERIALS AND SERVICES						
-	-	-	2 Sweet Heart Run	5,000	5,000	5,000
-	-	-	3 Kids Summer Program	5,000	5,000	5,000
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
0	0	0	4 TOTAL ENDING FUND BAL	0	0	0
\$ 0	\$ 0	\$ 0	5 TOTAL REQUIREMENTS	\$ 10,000	\$ 10,000	\$ 10,000

## **Special Fund Building Reserve Fund**

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### **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.

### **2014 – 2015 ACCOMPLISHMENTS:**

No expenditures were made out of this fund during 2014-2015.

### **2015 – 2016 GOALS, PROJECTS, PRODUCTS:**

\$63,340 has been budgeted in Materials & Services for Professional Services and \$500,000 in Capital Outlay to handle any reconstruction that will need to be done on the Police Services building in order to relocate Municipal Court and the Council Chambers into it as was originally intended when the facility was built.

**SPECIAL FUND  
BUILDING RESERVE FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,074,165	1,058,952	1,057,044	2 Working Capital (Accrual Basis)	1,069,792	1,069,792	1,069,792
-	-	-	3 Previously Levied Taxes Est. to be Recd.			
5,560	5,131	5,092	4 Earning from Temp. Investments	5,058	5,058	5,058
-	-	-	5 Transferred from Other Funds	-	-	-
8,088	6,000	3,500	6 Miscellaneous Revenues	3,500	3,500	3,500
1,087,813	1,070,083	1,065,636	7 Total Resources, Exc. Taxes to be Levied	1,078,350	1,078,350	1,078,350
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied			
1,087,813	1,070,083	1,065,636	10 TOTAL RESOURCES	1,078,350	1,078,350	1,078,350
<b>REQUIREMENTS</b>						
1,026	158	5,000	1 MATERIALS & SERVICES			
-	-	-	2 Outdoor Event Center repairs	5,000	5,000	5,000
-	-	-	3 Engineering Services/Court Relocate	63,340	63,340	63,340
<b>4 CAPITAL OUTLAY</b>						
-	-	-	5 Land			
-	-	-	6 Construction			
-	7,491	-	- Library Roof/Energy Updates	-	-	-
27,835	-	-	- Community Center Roof match	-	-	-
-	-	-	- Court Relocate	500,000	500,000	500,000
-	-	-	7 Equipment/Machinery	-	-	-
-	-	-	8 CONTINGENCY	-	-	-
<b>9 ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
1,058,952	1,062,434	1,060,636	c) Committed			
			d) Assigned	510,010	510,010	510,010
			e) Unassigned			
			f) Unappropriated			
1,086,787	1,069,925	1,060,636	10 TOTAL ENDING FUND BAL	510,010	510,010	510,010
\$ 1,086,787	\$ 1,069,925	\$ 1,060,636	11 TOTAL REQUIREMENTS	\$ 1,078,350	\$ 1,078,350	\$ 1,078,350

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

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**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.

**2014 – 2015 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 \$11,353 was budgeted for parks projects, no projects have been approved by Council so far during the 2014-2015 budget year.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

Based upon 2014-2015 revenues, \$1,900 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.

A \$30,000 trail grant is expected in 2014-2015, but just in case it is not expended during that budget year, it has been budgeted again in 2015-2016.

If no projects are approved during the 2013-2014 budget year, \$11,561 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
12,303	9,580	10,412	2 Working Capital (Accrual Basis)	11,653	11,653	11,653
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
62	54	49	4 Earning from Temp. Investments	54	54	54
-	-	-	5 Transferred from Other Funds	-	-	-
1,118	898	892	6 Billed Park Donations	1,100	1,100	1,100
1,923	1,772	1,787	7 Billed Pool Donations	1,900	1,900	1,900
215	-	-	8 Park Donations	30,000	30,000	30,000
-	-	-	9 Park Revenues	-	-	-
-	-	-	10 Miscellaneous Revenues	-	-	-
15,621	12,304	13,140	11 Total Resources, Exc. Taxes to be Levied	44,707	44,707	44,707
-	-	-	12 Taxes Necessary to Balance	-	-	-
-	-	-	13 Taxes Collected in Year Levied	-	-	-
15,621	12,304	13,140	14 TOTAL RESOURCES	44,707	44,707	44,707
<b>REQUIREMENTS</b>						
1 MATERIALS & SERVICES						
1,998	1,790	1,787	2 Pool Donations	1,900	1,900	1,900
-	-	-	3 Professional Services			
4 CAPITAL OUTLAY						
4,043	-	11,353	5 Projects/Improvements	41,561	41,561	41,561
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
9,580	10,514	-	b) Restricted	1,246	1,246	1,246
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
9,580	10,514	0	7 TOTAL ENDING FUND BAL	1,246	1,246	1,246
\$ 15,621	\$ 12,304	\$ 13,140	8 TOTAL REQUIREMENTS	\$ 44,707	\$ 44,707	\$ 44,707



## **Special Fund**

### **Community Center Operating Fund**

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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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
6,189	19,097	12,746	2 Working Capital (Accrual Basis)	0	0	0
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
19	35	36	4 Earning from Temp. Investments	-	-	-
-	-	-	5 Transferred from Other Funds	-	-	-
23,248	16,608	15,109	6 Senior Center	19,250	19,250	19,250
23,248	16,608	15,109	7 Boys & Girls Club	19,250	19,250	19,250
-	-	-	8 Rentals/Community Center	-	-	-
52,704	52,348	43,000	9 Total Resources, Exc. Taxes to be Levied	38,500	38,500	38,500
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
52,704	52,348	43,000	12 TOTAL RESOURCES	38,500	38,500	38,500
<b>REQUIREMENTS</b>						
-	-	-	13 PERSONNEL SERVICES	-	-	-
33,607	36,203	42,000	14 MATERIALS AND SERVICES	37,500	37,500	37,500
-	-	-	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						
19,097	16,145	0	c) Committed	0	0	0
d) Assigned						
e) Unassigned						
f) Unappropriated						
19,097	16,145	0	19 TOTAL ENDING FUND BAL	0	0	0
\$ 52,704	\$ 52,348	\$ 43,000	20 TOTAL REQUIREMENTS	\$ 38,500	\$ 38,500	\$ 38,500

## **Special Fund Community Center Operating Fund**

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### **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 \$19,250 to cover expected expenditures during the 2015-2016 budget year.

### **2014 – 2015 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.

### **2015 – 2016 GOALS, PROJECTS, PRODUCTS:**

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

**SPECIAL FUND**  
**COMMUNITY CENTER OPERATING FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Janitor (p-t)	\$ -	\$ -	\$ -
-	-	-	3 FICA	-	-	-
-	-	-	4 Employment	-	-	-
-	-	-	5 SAIF	-	-	-
-	-	-	6 TOTAL PERSONNEL SERVICES	-	-	-
			7 MATERIALS AND SERVICES			
-	-	-	8 Professional Services	-	-	-
6,029	9,066	10,000	9 Repair & Maintenance Services	5,000	5,000	5,000
-	-	-	10 Advertising	-	-	-
-	-	-	11 Training & Travel	-	-	-
-	-	-	12 Operating Supplies	-	-	-
-	-	-	13 Equipment Operating Supplies	-	-	-
-	-	-	14 Central Garage	-	-	-
-	-	-	15 Tools/Small Equipment	-	-	-
27,578	26,557	30,000	16 Utilities	30,500	30,500	30,500
-	579	2,000	17 Building & Grounds Maintenance	2,000	2,000	2,000
33,607	36,203	42,000	18 TOTAL MATERIALS & SERV.	37,500	37,500	37,500
			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
33,607	36,203	43,000	26 TOTAL EXPENDITURES	38,500	38,500	38,500
19,097	16,145	-	27 ENDING FUND BALANCE	-	-	-
\$ 52,704	\$ 52,348	\$ 43,000	28 TOTAL	\$ 38,500	\$ 38,500	\$ 38,500

## Special Fund Housing Rehabilitation Program

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### **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.

<b>GRANT/YEAR</b>	<b>AMOUNT LOANED</b>	<b>AMOUNT OUTSTANDING*</b>
OR96	\$401,604.00 27 loans	\$ 92,966.00 5 loans
OR92	\$270,943.00 24 loans	\$ 47,220.00 4 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		\$419,109.46 25 loans

\*(as of June 30, 2014)

### **2014 – 2015 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.

### **2015 – 2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
215,197	216,326	217,366	2 Working Capital (Accrual Basis)	221,267	221,267	221,267
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,130	1,049	1,040	4 Earning from Temp. Investments	1,047	1,047	1,047
-	-	-	5 Transferred from Other Funds	-	-	-
-	2,845	-	6 Loan Payback	-	-	-
-	-	400,000	7 H13012 Housing Grant	400,000	400,000	400,000
216,326	220,221	618,406	8 Total Resources, Exc. Taxes to be Levied	622,314	622,314	622,314
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied	-	-	-
216,326	220,221	618,406	11 TOTAL RESOURCES	622,314	622,314	622,314
<b>REQUIREMENTS</b>						
-	-	483,226	1 Project Costs/Loans	497,851	497,851	497,851
-	-	135,180	2 Project Admin. Costs	124,463	124,463	124,463
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
216,326	220,221		b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
216,326	220,221	0	4 TOTAL ENDING FUND BAL	0	0	0
\$ 216,326	\$ 220,221	\$ 618,406	5 TOTAL REQUIREMENTS	\$ 622,314	\$ 622,314	\$ 622,314

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

With the exception of a few minor repairs throughout the year, no significant expenditures or projects were completed/planned for this year.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

No significant projects are planned for this year.

**SPECIAL FUND**  
**WEDDLE BRIDGE PROJECT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
-	-	4,597	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	4,628	4,628	4,628
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	9	-	4 Earning from Temp. Investments	22	22	22
-	28,000	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Donations	-	-	-
-	-	-	7 Grants	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
0	28,009	4,597	9 Total Resources, Exc. Taxes to be Levied	4,650	4,650	4,650
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
0	28,009	4,597	12 TOTAL RESOURCES	4,650	4,650	4,650
<b>REQUIREMENTS</b>						
1 MATERIALS & SERVICES						
-	23,403	4,500	2 Professional Services	4,650	4,650	4,650
3 CAPITAL OUTLAY						
-	-	-	4 Construction	-	-	-
-	-	-	5 Land	-	-	-
-	-	-	6 CONTINGENCY	-	-	-
7 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
-	4,607	97	b) Restricted	-	-	-
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
0	4,607	97	8 TOTAL ENDING FUND BALANCE	0	0	0
\$ 0	\$ 28,009	\$ 4,597	9 TOTAL REQUIREMENTS	\$ 4,650	\$ 4,650	\$ 4,650



## **Special Fund Special Assessments Fund**

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### **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.

### **2014 – 2015 ACCOMPLISHMENTS:**

During 2014 no payments were received.

### **2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

No payments are expected during the 2015-2016 year. If all of the outstanding assessments were to be paid off today, with principal and interest the City would receive \$13,853 in revenues.

**SPECIAL FUND**  
**SPECIAL ASSESSMENTS FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
754	758	760	2 Working Capital (Accrual Basis)	764	764	764
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
4	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	-	-	-
758	761	764	10 Total Resources, Exc. Taxes to be Levied	768	768	768
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
758	761	764	13 TOTAL RESOURCES	768	768	768
<b>REQUIREMENTS</b>						
-	-	-	1 Transfer to General Obligation Debt Services	-	-	-
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
758	761	764	b) Restricted	768	768	768
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
758	761	764	4 TOTAL ENDING FUND BAL	768	768	768
\$ 758	\$ 761	\$ 764	5 TOTAL REQUIREMENTS	\$ 768	\$ 768	\$ 768

# ENTERPRISE FUNDS

*WATER FUND*

*WASTEWATER FUND*

*STORM WATER DRAINAGE FUND*

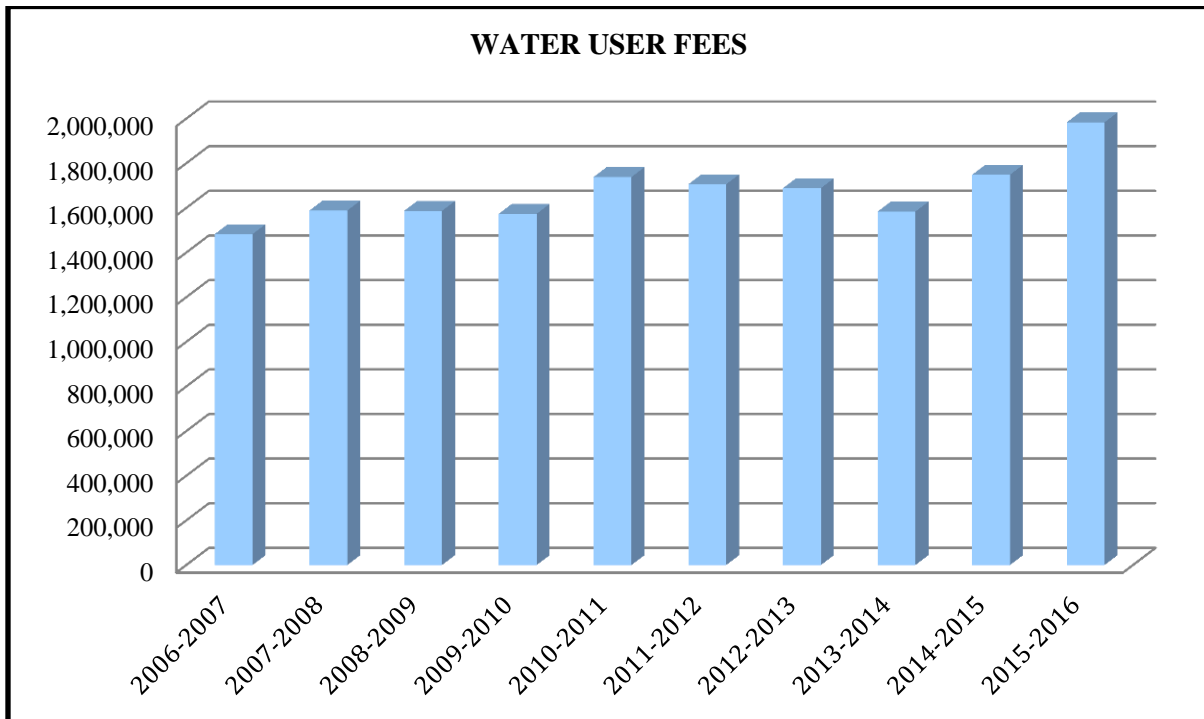
## Water Fund Resources

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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 the anticipation the City will need to make a water user rate adjustment increase for budget year 2015-2016. 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 past 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 \$2,163,623 in annual revenues (up from \$1,907,562), only \$1,983,321 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
576,864	374,999	242,907	1 Available Cash on Hand (Cash Basis)	-	-	-
-	-	-	2 Net Working Capital(Accrual Basis)	169,100	169,100	169,100
1,957	1,122	1,911	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	-	-	4 Interest	1,277	1,277	1,277
1,688,576	1,583,610	1,748,599	5 OTHER RESOURCES	-	-	-
5,630	14,426	1,000	6 Water User Fees	1,983,321	1,983,321	1,983,321
7,703	6,755	2,500	7 Water Connection Fees	1,000	1,000	1,000
-	-	-	8 Miscellaneous Revenues	2,500	2,500	2,500
-	-	-	9 Intergovernmental Revenue	-	-	-
2,280,730	1,980,913	1,996,917	10 Total Resources, Exc.Taxes to be Levied	2,157,198	2,157,198	2,157,198
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
\$ 2,280,730	\$ 1,980,913	\$ 1,996,917	13 <b>TOTAL RESOURCES</b>	\$ 2,157,198	\$ 2,157,198	\$ 2,157,198

**WATER FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
7.21	7.21	7.19	1 FTE POSITIONS	7.21	7.21	7.21
PERSONNEL SERVICES						
\$ 110,785	\$ 122,000	\$ 117,014	1 Treatment Plant	\$ 121,528	\$ 121,528	\$ 121,528
387,877	414,705	422,368	2 System Maintenance	436,390	436,390	436,390
498,662	536,706	539,382	3 TOTAL PERSONNEL SERVICES	557,918	557,918	557,918
MATERIALS AND SERVICES						
503,328	511,008	520,635	1 Treatment Plant	534,826	534,826	534,826
120,770	130,283	140,762	2 System Maintenance	146,109	146,109	146,109
624,098	641,291	661,397	3 TOTAL MATERIALS & SER.	680,935	680,935	680,935
CAPITAL OUTLAY						
-	-	-	1 Land	-	-	-
422	1,346	2,500	2 Buildings	500	500	500
516	2,984	2,792	3 Projects/Improvements	2,000	2,000	2,000
7,920	7,042	6,152	4 Equipment/Machinery	8,276	8,276	8,276
219	0	500	5 Furniture	500	500	500
9,077	11,371	11,944	6 TOTAL CAPITAL OUTLAY	11,276	11,276	11,276
TRANSFERRED TO OTHER FUNDS						
107,800	111,034	111,034	1 General Fund - Admin. Charge	114,366	114,366	114,366
25,000	30,000	30,000	2 Project/Equipment Reserve	37,710	37,710	37,710
0	0	0	3 Water Capital Construction	0	0	0
25,000	25,000	97,412	4 Water Depreciation Reserve Fund	97,412	97,412	97,412
-	-	-	5 Water SDC Fund	-	-	-
0	0	43,536	6 General Operating Contingency	44,913	44,913	44,913
157,800	166,034	281,982	7 TOTAL TRANS. & CONTING.	294,401	294,401	294,401
DEBT SERVICE						
118,504	0	0	1 SPWF Bond	0	0	0
497,590	500,891	499,092	2 Water Plant Debt	497,292	497,292	497,292
616,094	500,891	499,092	3 TOTAL DEBT SERVICE	497,292	497,292	497,292
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
374,999	124,620	3,120	b) Restricted	115,376	115,376	115,376
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
374,999	124,620	3,120	5 TOTAL ENDING FUND BAL	115,376	115,376	115,376
\$ 2,280,730	\$ 1,980,913	\$ 1,996,917	6 TOTAL	\$ 2,157,198	\$ 2,157,198	\$ 2,157,198

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

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**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.

**2015 – 2016 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.

\$57,183 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 \$497,292 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**

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**CAPITAL OUTLAY:**

Equipment:	\$4,276
External Hard Drives	
HACH 1900 Chlorine Tester	



**WATER FUND**  
**WATER TREATMENT PLANT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1.50	1.50	1.49	1 FTE POSITIONS	1.50	1.50	1.50
			1 PERSONNEL SERVICES			
\$ 17,342	\$ 18,426	\$ 18,145	2 Public Works Director (1) 23%	\$ 19,242	\$ 19,242	\$ 19,242
8,134	8,730	9,085	3 Staff Engineer (1) 14%	9,218	9,218	9,218
19,089	19,992	20,727	4 Engineering Tech. I (2) 45%	21,039	21,039	21,039
8,387	8,478	8,803	5 Administrative Clerk (1) 18%	8,936	8,936	8,936
18,243	19,133	19,941	6 Account/UB Clerk II (2) 25%	20,239	20,239	20,239
-	-	-	7 Temporary Help	-	-	-
181	128	-	8 Overtime	-	-	-
23,212	24,150	22,574	9 Group Insurance	24,630	24,630	24,630
5,336	5,592	5,868	10 FICA	6,019	6,019	6,019
9,818	10,332	10,485	11 Retirement	10,825	10,825	10,825
71	75	77	12 Employment	79	79	79
972	6,964	1,309	13 SAIF	1,301	1,301	1,301
<u>110,785</u>	<u>122,000</u>	<u>117,014</u>	14 TOTAL PERSONNEL SERVICES	<u>121,528</u>	<u>121,528</u>	<u>121,528</u>
			15 MATERIALS AND SERVICES			
267	270	298	16 Memberships	300	300	300
10,538	11,595	14,400	17 Technical Services	14,400	14,400	14,400
483,464	494,737	493,500	18 Professional Services	507,692	507,692	507,692
8,536	4,217	10,000	19 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	20 Rentals	-	-	-
-	-	-	21 Advertising/Promotion	-	-	-
179	34	1,043	22 Training/Travel	1,040	1,040	1,040
-	-	-	23 Office Supplies	-	-	-
-	-	-	24 Operating Supplies	-	-	-
239	155	894	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	-	-	-
<u>503,328</u>	<u>511,008</u>	<u>520,635</u>	30 TOTAL MATERIALS & SERV.	<u>534,826</u>	<u>534,826</u>	<u>534,826</u>

**WATER FUND**  
**WATER TREATMENT PLANT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
-	-	-	31 CAPITAL OUTLAY			
-	-	792	32 Buildings	-	-	-
6,493	5,858	4,152	33 Projects/Improvements	-	-	-
-	-		34 Equipment/Machinery	4,276	4,276	4,276
-	-		35 Furniture	-	-	-
6,493	5,858	4,944	36 TOTAL CAPITAL OUTLAY	4,276	4,276	4,276
			37 TRANSFERS			
53,900	55,517	55,517	38 General Fund - Admin. Charge	57,183	57,183	57,183
10,000	15,000	15,000	39 Project/Equipment Reserve	15,000	15,000	15,000
-	-	-	40 Water Capital Construction Fund	-	-	-
-	-	48,706	41 Depreciation Reserve Fund	48,706	48,706	48,706
63,900	70,517	119,223	42 TOTAL TRANSFERS	120,889	120,889	120,889
-	-	22,855	43 OPERATING CONTINGENCY	23,408	23,408	23,408
			44 DEBT SERVICE			
212,613	214,739	216,887	45 Water Plant Debt P. (S04002)	219,056	219,056	219,056
68,311	66,185	64,038	46 Water Plant Debt I (S04002)	61,869	61,869	61,869
102,536	107,887	108,245	47 Water Plant Debt P. (G04003)	108,610	108,610	108,610
114,130	112,080	109,922	48 Water Plant Debt I (G04003)	107,757	107,757	107,757
497,590	500,891	499,092	49 TOTAL DEBT SERVICE	497,292	497,292	497,292
1,182,096	1,210,274	1,283,763	50 TOTAL EXPENDITURES	1,302,219	1,302,219	1,302,219
-	-	-	51 Unappropriated Ending Fund Bal.	-	-	-
\$ 1,182,096	\$ 1,210,274	\$ 1,283,763	52 TOTAL	\$ 1,302,219	\$ 1,302,219	\$ 1,302,219

**BUDGET NOTES:**

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

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**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.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$57,183 has been transferred to cover actual costs incurred by City Hall staff. \$22,710 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**

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**CAPITAL OUTLAY:**

Building: \$ 500  
As necessary

Project/Improvements: \$ 2,000  
As necessary

Equipment/Machinery: \$ 4,000  
New Line Locator  
As necessary

Furniture \$ 500  
Ergonomic Compliance issues

**WATER FUND**  
**WATER DISTRIBUTION**  
**SYSTEM MAINTENANCE**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
5.71	5.71	5.70	1 FTE POSITIONS	5.71	5.71	5.71
			1 PERSONNEL SERVICES			
\$ 17,342	\$ 18,596	\$ 18,145	2 Public Works Director (1) 23%	\$ 19,242	\$ 19,242	\$ 19,242
19,867	20,987	21,214	3 Maint. Superintendent (1) 33%	21,527	21,527	21,527
13,944	14,966	15,575	4 Staff Engineer (1) 24%	15,803	15,803	15,803
19,089	19,992	20,727	5 Engineering Tech. I 45%	21,039	21,039	21,039
8,387	8,478	8,803	6 Administrative Clerk (1) 18%	8,936	8,936	8,936
14,911	15,524	15,826	7 Public Works Secretary (1) 42%	15,904	15,904	15,904
18,243	19,133	19,941	8 Account/UB Clerk II (2) 25%	20,239	20,239	20,239
44,761	46,379	47,155	9 Crew Leader - Dist. (1) 100%	47,863	47,863	47,863
70,854	75,537	78,690	10 Muni. Maint. Worker (2) 100%	80,282	80,282	80,282
15,908	16,360	16,588	11 Mechanic (1) 36%	16,838	16,838	16,838
4,428	2,844	-	12 Temporary Help	-	-	-
1,993	4,149	4,500	13 Overtime	4,500	4,500	4,500
80,105	98,213	91,710	14 Group Insurance	99,392	99,392	99,392
18,461	19,494	20,782	15 FICA	21,165	21,165	21,165
31,639	33,622	33,991	16 Retirement	35,085	35,085	35,085
245	263	269	17 Employment	274	274	274
7,701	171	8,452	18 SAIF	8,301	8,301	8,301
387,877	414,705	422,368	19 TOTAL PERSONNEL SERVICES	436,390	436,390	436,390
			20 MATERIALS AND SERVICES			
1,037	700	1,140	21 Memberships	1,140	1,140	1,140
12,618	10,853	14,400	22 Technical Services	19,400	19,400	19,400
16,780	21,140	25,000	23 Professional Services	25,000	25,000	25,000
812	812	812	24 Property Services	1,159	1,159	1,159
973	1,069	3,000	25 Repair & Maintenance Services	3,000	3,000	3,000
-	-	2,000	26 Rental	2,000	2,000	2,000
187	1,828	1,000	27 Advertising/Promotion	1,000	1,000	1,000
3,838	2,366	3,990	28 Training/Travel	3,990	3,990	3,990
3,730	3,325	7,000	29 Office Supplies	7,000	7,000	7,000
45,831	50,433	40,000	30 Operating Supplies	40,000	40,000	40,000
3,967	2,393	3,420	31 Uniforms/Clothing	3,420	3,420	3,420
17,673	19,960	25,000	32 Equipment Operating Supplies	25,000	25,000	25,000
574	815	1,500	33 Tools/Small Equipment	1,500	1,500	1,500
12,050	13,572	10,000	34 Utilities	10,000	10,000	10,000
699	1,019	2,500	35 Building & Grounds Maintenance	2,500	2,500	2,500
120,770	130,283	140,762	36 TOTAL MATERIALS & SERV.	146,109	146,109	146,109

**WATER FUND**  
**WATER DISTRIBUTION**  
**SYSTEM MAINTENANCE**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			37 CAPITAL OUTLAY			
422	1,346	2,500	38 Buildings	500	500	500
516	2,984	2,000	39 Projects/Improvements	2,000	2,000	2,000
1,427	1,184	2,000	40 Equipment/Machinery	4,000	4,000	4,000
219	0	500	41 Furniture	500	500	500
<u>2,584</u>	<u>5,513</u>	<u>7,000</u>	42 TOTAL CAPITAL OUTLAY	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
			43 TRANSFERS			
53,900	55,517	55,517	44 General Fund - Admin. Charge	57,183	57,183	57,183
15,000	15,000	15,000	45 Project/Equipment Reserve	22,710	22,710	22,710
-	-	-	46 Water Capital Construction Fund	-	-	-
25,000	25,000	48,706	47 Depreciation Reserve Fund	48,706	48,706	48,706
-	-	-	48 Water SDC Fund	-	-	-
<u>93,900</u>	<u>95,517</u>	<u>119,223</u>	49 TOTAL TRANSFERS	<u>128,599</u>	<u>128,599</u>	<u>128,599</u>
-	-	20,681	50 OPERATING CONTINGENCY	21,505	21,505	21,505
			51 DEBT SERVICE			
111,659	-	-	52 SPWF Bond Principal	-	-	-
6,845	-	-	53 SPWF Bond Interest	-	-	-
<u>118,504</u>	<u>0</u>	<u>0</u>	54 TOTAL DEBT SERVICE	<u>0</u>	<u>0</u>	<u>0</u>
723,634	646,019	710,034	55 TOTAL EXPENDITURES	739,603	739,603	739,603
-	-	-	56 Unappropriated Ending Fund Bal.	-	-	-
<u>\$ 723,634</u>	<u>\$ 646,019</u>	<u>\$ 710,034</u>	57 <b>TOTAL</b>	<u>\$ 739,603</u>	<u>\$ 739,603</u>	<u>\$ 739,603</u>

**BUDGET NOTES:**

**Capital Fund  
SDC - Water**

**Responsible Manager: Michael J. Adams, Public Works Director**

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

**2014 – 2015 ACCOMPLISHMENTS:**

Waterline placement as part of the Mountain View Road sidewalk and storm water improvement project.

Continued planning for future projects relevant to this reserve fund.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$150,000 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).

\$91,056 has been reserved for future allocation.

**CAPITAL FUND**  
**SDC - WATER**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
255,009	304,331	320,330	2 Working Capital (Accrual Basis)	298,185	298,185	298,185
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,362	1,497	1,499	4 Earning from Temp. Investments	1,371	1,371	1,371
-	-	-	5 Transferred from Other Funds	-	-	-
8,505	20,943	1,500	6 Water Development Fees	1,500	1,500	1,500
39,078	3,610	-	7 Water Development Fees Principal	-	-	-
377	2,736	-	8 Water Development Fees Interest	-	-	-
304,331	333,118	323,329	9 Total Resources, Exc. Taxes to be Levied	301,056	301,056	301,056
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
304,331	333,118	323,329	12 TOTAL RESOURCES	301,056	301,056	301,056
<b>REQUIREMENTS</b>						
-	-	95,000	1 MATERIALS AND SERVICES			
			2 Professional Services	150,000	150,000	150,000
0	0	95,000	3 TOTAL MATERIALS & SERV.	150,000	150,000	150,000
<b>CAPITAL OUTLAY</b>						
-	-	60,000	4 CAPITAL OUTLAY			
-	-	70,000	5 Waterline Expansion Projects	60,000	60,000	60,000
-	55,779	70,000	6 Water Fill Station			
			7 Mt View Waterline			
0	55,779	200,000	8 TOTAL CAPITAL OUTLAY	60,000	60,000	60,000
<b>ENDING FUND BALANCE (prior years)</b>						
			9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
304,331	277,339	28,329	b) Restricted	91,056	91,056	91,056
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
304,331	277,339	28,329	10 TOTAL ENDING FUND BAL	91,056	91,056	91,056
\$ 304,331	\$ 333,118	\$ 323,329	11 TOTAL REQUIREMENTS	\$ 301,056	\$ 301,056	\$ 301,056



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

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**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 47<sup>th</sup> Avenue. Additional funds, when available, typically come from transfers identified within the Water operating fund and when received through the user rate structure program.

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$105,000 has been budgeted for infrastructure as required through-out the year, if necessary.

**CAPITAL FUND**  
**WATER CAPITAL CONSTRUCTION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
110,881	111,473	112,015	2 Working Capital (Accrual Basis)	112,559	112,559	112,559
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
592	547	536	4 Earning from Temp. Investments	533	533	533
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
111,473	112,020	112,551	7 Total Resources, Exc. Taxes to be Levied	113,092	113,092	113,092
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
111,473	112,020	112,551	10 TOTAL RESOURCES	113,092	113,092	113,092
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Engineering/System Design	-	-	-
0	0	0	3 TOTAL MATERIALS & SERV.	0	0	0
<b>CAPITAL OUTLAY</b>						
-	-	35,000	5 Waterline Projects	105,000	105,000	105,000
-	-	65,000	7 Water Fill Station	-	-	-
0	0	100,000	8 TOTAL CAPITAL OUTLAY	105,000	105,000	105,000
-	-	-	9 CONTINGENCY	-	-	-
<b>ENDING FUND BALANCE (prior years)</b>						
111,473	112,020	12,551	a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted	8,092	8,092	8,092
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
111,473	112,020	12,551	11 TOTAL ENDING FUND BAL	8,092	8,092	8,092
\$ 111,473	\$ 112,020	\$ 112,551	12 TOTAL REQUIREMENTS	\$ 113,092	\$ 113,092	\$ 113,092

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

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**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. \$97,411 is intended to be transferred from the Water Operating Fund this budget year.

**2014 – 2015 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.

Specific project includes the 10” waterline placement on Mountain View Road and the 8” waterline replacement/upsizing on Cedar Street.

**2015 – 2016 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.

\$300,000 has been allocated to waterline and/or other system replacement construction.

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

**CAPITAL FUND  
WATER DEPRECIATION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
600,298	564,624	592,624	2 Working Capital (Accrual Basis)	445,395	445,395	445,395
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
3,083	2,725	2,715	4 Earning from Temp. Investments	2,163	2,163	2,163
-	-	-	5 Miscellaneous Revenues	-	-	-
25,000	25,000	97,412	6 Transferred from Other Funds	97,412	97,412	97,412
628,381	592,349	692,751	7 Total Resources, Exc. Taxes to be Levied	544,970	544,970	544,970
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
628,381	592,349	692,751	10 TOTAL RESOURCES	544,970	544,970	544,970
<b>REQUIREMENTS</b>						
1 MATERIALS AND SERVICES						
-	-	20,000	2 Dist. System Leak Detection	20,000	20,000	20,000
-	-	50,000	3 Reservoir Leak Check/Sealing	50,000	50,000	50,000
-	-	30,000	4 Engineering for Project	30,000	30,000	30,000
-	-	40,000	5 Hydrant Repair/Replacement	40,000	40,000	40,000
43,046	-	-	6 Old WTP Demolition	-	-	-
43,046	0	140,000	7 TOTAL MATERIALS & SERV.	140,000	140,000	140,000
8 CAPITAL OUTLAY						
-	-	-	9 Replacement Construction	-	-	-
20,712	-	140,000	10 Waterline Replacement	300,000	300,000	300,000
-	77,977	85,000	11 Mt View Waterline	-	-	-
-	-	300,000	12 Cedar St Water Line 4" - 8"	-	-	-
-	-	20,000	13 Emergency Water Trt Package	-	-	-
20,712	77,977	545,000	14 TOTAL CAPITAL OUTLAY	300,000	300,000	300,000
15 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
564,624	514,372	7,751	c) Committed	104,970	104,970	104,970
d) Assigned						
e) Unassigned						
f) Unappropriated						
564,624	514,372	7,751	16 TOTAL ENDING FUND BAL	104,970	104,970	104,970
\$ 628,381	\$ 592,349	\$ 692,751	17 TOTAL REQUIREMENTS	\$ 544,970	\$ 544,970	\$ 544,970

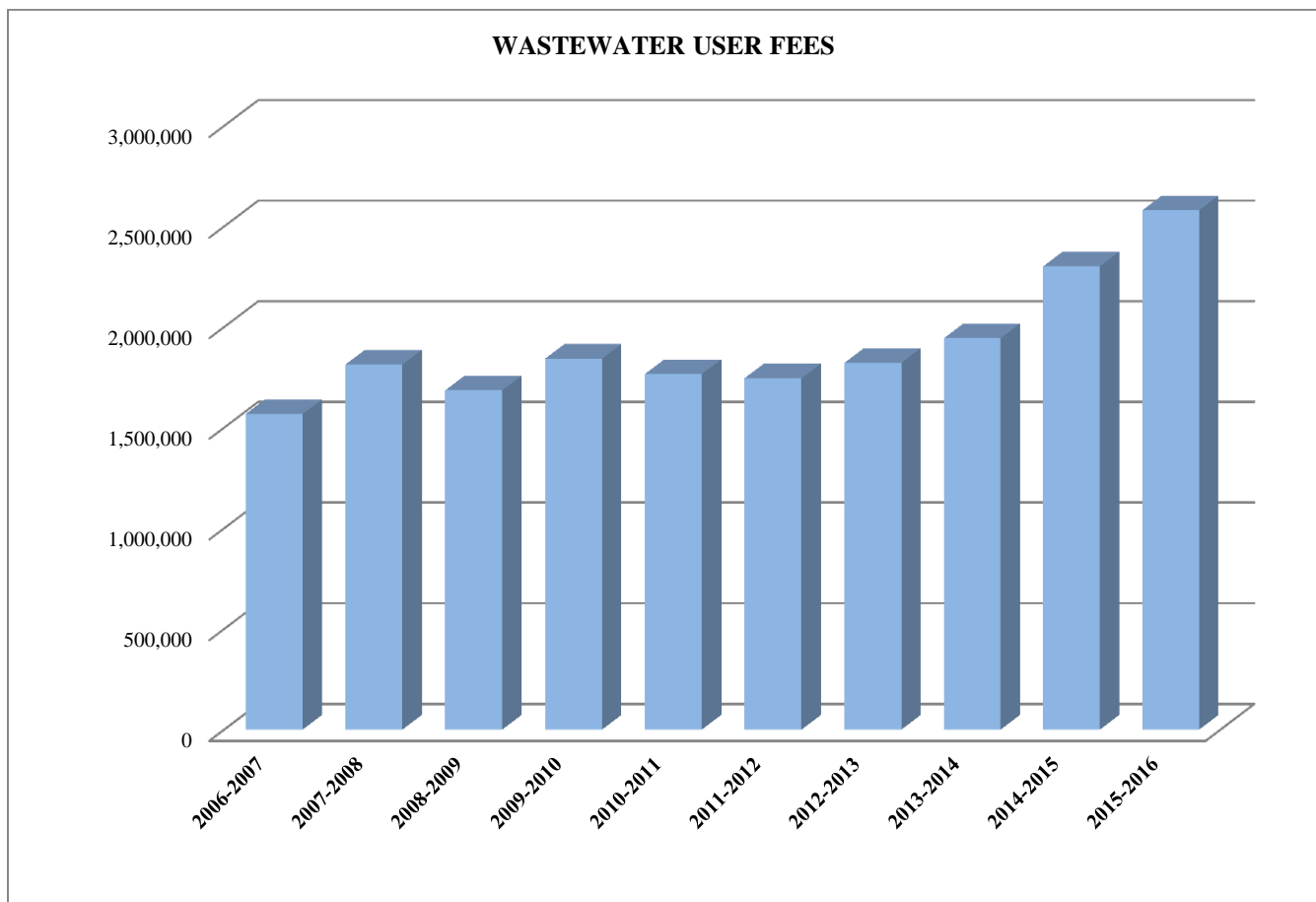
## Wastewater Fund Resources

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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 2015-2016. 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 past 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 identified herein will be established to produce approximately \$2,815,552 in annual revenues (up from \$2,510,693), only \$2,580,293 has been budgeted to received 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
621,715	360,514	19,613	1 Available Cash on Hand (Cash Basis), c	-	-	-
-	-	-	2 Net Working Capital(Accrual Basis)	119,466	119,466	119,466
2,260	1,509	1,501	3 Previously Levied Taxes Est. to be Recd.	-	-	-
			4 Interest	1,005	1,005	1,005
			5 OTHER RESOURCES			
1,921,093	1,944,077	2,301,469	6 Sewer User Fees	2,580,293	2,580,293	2,580,293
6,811	6,685	5,000	7 Miscellaneous Revenue	5,000	5,000	5,000
(17,500)	-	-	8 Sale of Vehicles/Auctions	-	-	-
2,534,379	2,312,785	2,327,583	9 Total Resources, Exc.Taxes to be Levied	2,705,764	2,705,764	2,705,764
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
\$ 2,534,379	\$ 2,312,785	\$ 2,327,583	12 TOTAL RESOURCES	\$ 2,705,764	\$ 2,705,764	\$ 2,705,764

**WASTEWATER FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
8.24	8.24	8.14	1 FTE POSITIONS	8.16	8.16	8.16
PERSONNEL SERVICES						
\$ 111,099	\$ 116,369	\$ 117,014	1 Treatment Plant	\$ 121,528	\$ 121,528	\$ 121,528
440,290	461,052	466,089	2 System Maintenance	479,755	479,755	479,755
551,390	577,421	583,103	3 TOTAL PERSONNEL SERVICES	601,283	601,283	601,283
MATERIALS AND SERVICES						
488,083	511,333	523,635	1 Treatment Plant	537,826	537,826	537,826
74,586	76,214	109,775	2 System Maintenance	109,775	109,775	109,775
562,668	587,547	633,410	3 TOTAL MATERIALS & SERV.	647,601	647,601	647,601
CAPITAL OUTLAY						
844	355	1,500	1 Buildings	1,200	1,200	1,200
5,567	2,062	4,150	2 Projects/Improvements	500	500	500
4,259	9,876	10,380	3 Equipment/Machinery	5,000	5,000	5,000
219	0	500	4 Furniture	500	500	500
10,889	12,293	16,530	5 TOTAL CAPITAL OUTLAY	7,200	7,200	7,200
TRANSFERRED TO OTHER FUNDS						
107,800	0	111,034	1 General Fund - Admin. Charge	114,366	114,366	114,366
3,500	3,500	3,500	2 Project/Equipment Reserve	11,210	11,210	11,210
0	0	0	3 Capital Construction Fund	0	0	0
0	0	0	4 Depreciation Reserve	0	0	0
-	0	40,427	5 General Operating Contingency	41,374	41,374	41,374
111,300	3,500	154,961	6 TOTAL TRANS. & CONTING.	166,950	166,950	166,950
DEBT SERVICE						
61,630	61,630	0	1 SPWF Bond	0	0	0
875,989	865,349	880,693	2 CWSRF Loans	887,802	887,802	887,802
937,619	926,978	880,693	3 TOTAL DEBT SERVICE	887,802	887,802	887,802
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
360,514	205,046	58,886	b) Restricted	394,928	394,928	394,928
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
360,514	205,046	58,886	5 TOTAL ENDING FUND BAL	394,928	394,928	394,928
\$ 2,534,379	\$ 2,312,785	\$ 2,327,583	6 TOTAL	\$ 2,705,764	\$ 2,705,764	\$ 2,705,764

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

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**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.

**2015 – 2016 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, \$57,183 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**

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**CAPITAL OUTLAY:**

Buildings: \$700  
Vinyl Strip Door to Sodium Hypochlorite area

**WASTEWATER FUND**  
**WASTEWATER TREATMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1.50	1.50	1.49	1 FTE POSITIONS	1.50	1.50	1.50
			1 PERSONNEL SERVICES			
\$ 17,342	\$ 18,596	\$ 18,145	2 Public Works Director (1) 23%	\$ 19,242	\$ 19,242	\$ 19,242
8,134	8,730	9,085	3 Staff Engineer (1) 14%	9,218	9,218	9,218
19,089	19,992	20,727	4 Engineering Tech. I (2) 45%	21,039	21,039	21,039
8,387	8,478	8,803	5 Administrative Clerk (1) 18%	8,936	8,936	8,936
18,243	19,133	19,941	6 Account/UB Clerk II (2) 25%	20,239	20,239	20,239
181	128	-	7 Overtime	-	-	-
23,501	24,449	22,574	8 Group Insurance	24,630	24,630	24,630
5,336	5,592	5,868	9 FICA	6,019	6,019	6,019
9,818	10,332	10,485	10 Retirement	10,825	10,825	10,825
71	75	77	11 Employment	79	79	79
997	863	1,309	12 SAIF	1,301	1,301	1,301
111,099	116,369	117,014	13 TOTAL PERSONNEL SERVICES	121,528	121,528	121,528
			14 MATERIALS AND SERVICES			
267	7,066	298	15 Memberships	300	300	300
8,807	8,286	17,400	16 Technical Services	17,400	17,400	17,400
478,596	493,842	493,500	17 Professional Services	507,692	507,692	507,692
-	2,000	10,000	18 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	19 Rentals	-	-	-
-	-	-	20 Advertising/Promotion	-	-	-
149	-	1,043	21 Training/Travel	1,040	1,040	1,040
-	-	-	22 Office Supplies	-	-	-
-	-	-	23 Operating Supplies	-	-	-
265	134	894	24 Uniforms/Clothing	894	894	894
-	5	-	25 Equipment Operating Supplies	-	-	-
-	-	500	26 Tools/Small Equipment	500	500	500
-	-	-	27 Utilities	-	-	-
-	-	-	28 Building & Grounds Maintenance	-	-	-
488,083	511,333	523,635	29 TOTAL MATERIALS & SERV.	537,826	537,826	537,826

**WASTEWATER FUND**  
**WASTEWATER TREATMENT**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
-	-	-	30 CAPITAL OUTLAY			
5,567	-	1,650	31 Buildings	700	700	700
1,408	5,591	5,380	32 Projects/Improvements	-	-	-
-	-	-	33 Equipment/Machinery	-	-	-
-	-	-	34 Furniture	-	-	-
6,975	5,591	7,030	35 TOTAL CAPITAL OUTLAY	700	700	700
			36 TRANSFERS			
53,900	-	55,517	37 General Fund - Admin. Charge	57,183	57,183	57,183
1,500	1,500	1,500	38 Project/Equipment Reserve Fund	1,500	1,500	1,500
-	-	-	39 Capital Construction Fund			
-	-	-	40 Depreciation Reserve Fund			
55,400	1,500	57,017	41 TOTAL TRANSFERS	58,683	58,683	58,683
-	-	21,141	42 OPERATING CONTINGENCY	21,524	21,524	21,524
			43 DEBT SERVICE			
55,698	58,589	-	44 SPWF Bond Principal	-	-	-
5,931	3,041	-	45 SPWF Bond Interest	-	-	-
61,630	61,630	0	46 TOTAL DEBT SERVICE	0	0	0
723,186	696,422	725,837	47 TOTAL EXPENDITURES	740,261	740,261	740,261
-	-	-	48 Unappropriated Ending Fund Bal.	-	-	-
\$ 723,186	\$ 696,422	\$ 725,837	49 TOTAL	\$ 740,261	\$ 740,261	\$ 740,261

**BUDGET NOTES:**

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

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**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.

**2015 – 2016 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.

\$57,183 will be transferred to cover actual costs incurred by City Hall staff; \$9,700 towards the Project/Equipment Reserve Fund.

Complete loan payments continue and are 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**

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**CAPITAL OUTLAY:**

Buildings:	\$ 500
As necessary	
Projects/Improvement:	\$ 500
As necessary	
Equipment/Machinery:	\$ 5,000
As necessary	
Furniture:	\$ 500
As necessary	

**WASTEWATER FUND  
COLLECTION SYSTEM  
MAINTENANCE**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
6.74	6.74	6.65	1 FTE POSITIONS	6.66	6.66	6.66
			1 PERSONNEL SERVICES			
\$ 17,342	\$ 18,596	\$ 18,145	2 Public Works Director (1) 23%	\$ 19,242	\$ 19,242	\$ 19,242
19,867	21,482	20,571	3 Maint. Superintendent (1) 33%	20,875	20,875	20,875
13,944	14,966	15,575	4 Staff Engineer (1) 24%	15,803	15,803	15,803
19,089	19,992	19,802	5 Engineering Tech. I (2) 45%	20,100	20,100	20,100
10,716	10,833	11,249	6 Administrative Clerk (1) 23%	11,418	11,418	11,418
14,201	14,784	14,696	7 Public Works Secretary (1) 40%	14,768	14,768	14,768
18,242	19,133	18,346	8 Account/UB Clerk II (2) 25%	18,620	18,620	18,620
44,547	45,415	46,265	9 Crew Leader Collect. (1) 100%	46,959	46,959	46,959
104,198	111,474	115,385	10 Muni. Maint. Worker (3) 100%	117,113	117,113	117,113
15,908	16,360	16,588	11 Mechanic (1) 36%	16,838	16,838	16,838
3,796	2,513	-	12 Temporary Help	-	-	-
940	1,336	4,500	13 Overtime	4,500	4,500	4,500
96,362	97,031	90,579	14 Group Insurance	98,224	98,224	98,224
20,985	22,139	23,380	15 FICA	23,771	23,771	23,771
33,892	37,745	38,480	16 Retirement	39,240	39,240	39,240
279	329	306	17 Employment	311	311	311
5,982	6,924	12,222	18 SAIF	11,973	11,973	11,973
440,290	461,052	466,089	19 TOTAL PERSONNEL SERVICES	479,755	479,755	479,755
			20 MATERIALS AND SERVICES			
929	1,373	1,330	21 Memberships	1,330	1,330	1,330
10,418	12,001	14,400	22 Technical Services	14,400	14,400	14,400
15,402	16,971	25,000	23 Professional Services	25,000	25,000	25,000
985	1,080	3,000	24 Repair & Maintenance Services	3,000	3,000	3,000
-	0	1,000	25 Rentals	1,000	1,000	1,000
244	66	900	26 Advertising/Promotion	900	900	900
2,821	2,218	4,655	27 Training/Travel	4,655	4,655	4,655
2,913	2,533	2,500	28 Office Supplies	2,500	2,500	2,500
3,963	4,999	10,000	29 Operating Supplies	10,000	10,000	10,000
3,797	2,323	3,990	30 Uniforms/Clothing	3,990	3,990	3,990
24,447	19,675	32,000	31 Equipment Operating Supplies	32,000	32,000	32,000
153	257	1,500	32 Tools/Small Equipment	1,500	1,500	1,500
8,153	11,802	7,500	33 Utilities	7,500	7,500	7,500
360	915	2,000	34 Building & Grounds Maintenance	2,000	2,000	2,000
74,586	76,214	109,775	35 TOTAL MATERIALS & SERV.	109,775	109,775	109,775

**WASTEWATER FUND  
COLLECTION SYSTEM  
MAINTENANCE**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			36 CAPITAL OUTLAY			
844	355	1,500	37 Buildings	500	500	500
-	2,062	2,500	38 Projects/Improvements	500	500	500
2,851	4,285	5,000	39 Equipment/Machinery	5,000	5,000	5,000
219	0	500	40 Furniture	500	500	500
3,914	6,702	9,500	41 TOTAL CAPITAL OUTLAY	6,500	6,500	6,500
			42 TRANSFERS			
53,900	0	55,517	43 General Fund - Admin. Charge	57,183	57,183	57,183
2,000	2,000	2,000	44 Project/Equipment Reserve Fund	9,710	9,710	9,710
-	-	-	45 Capital Construction Fund	-	-	-
-	-	-	46 Depreciation Reserve Fund	-	-	-
55,900	2,000	57,517	47 TOTAL TRANSFERS	66,893	66,893	66,893
-	-	19,286	48 OPERATING CONTINGENCY	19,850	19,850	19,850
			49 DEBT SERVICE			
181,199	186,934	192,848	50 CWSRF R89750 P - Phase 1&2	198,952	198,952	198,952
95,288	89,093	88,693	51 CWSRF R89750 I & F	81,609	81,609	81,609
190,436	192,884	198,519	52 CWSRF R89751 P - Phase 3	204,317	204,317	204,317
146,878	134,875	128,758	53 CWSRF R89751 I & F	132,299	132,299	132,299
250,000	250,000	250,000	54 CWSRF R89752 P - Phase 4	250,000	250,000	250,000
12,188	11,563	21,875	55 CWSRF R89752 I & F	20,625	20,625	20,625
875,989	865,349	880,693	56 TOTAL DEBT SERVICE	887,802	887,802	887,802
1,450,679	1,411,317	1,542,860	57 TOTAL EXPENDITURES	1,570,575	1,570,575	1,570,575
-	-	-	58 Unappropriated Ending Fund Bal.	-	-	-
\$ 1,450,679	\$ 1,411,317	\$ 1,542,860	59 TOTAL	\$ 1,570,575	\$ 1,570,575	\$ 1,570,575

**BUDGET NOTES:**

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

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**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. Although, based upon Building Department projections for the coming fiscal year we anticipate new connections to the system, we are conservatively anticipating only \$1,000 in fees this year.

**2014 – 2015 ACCOMPLISHMENTS:**

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

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

\$215,208 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
334,430	343,414	352,531	2 Working Capital (Accrual Basis)	375,874	375,874	375,874
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,769	1,699	1,670	4 Earning from Temp. Investments	1,747	1,747	1,747
-	-	-	5 Transferred from Other Funds	-	-	-
4,992	11,656	1,000	6 Sewer Development Fees	1,000	1,000	1,000
2,059	2,914	-	7 Sewer Development Fees Princ.	-	-	-
164	2,118	-	8 Sewer Development Fees Int.	-	-	-
343,414	361,801	355,201	9 Total Resources, Exc. Taxes to be Levied	378,621	378,621	378,621
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
343,414	361,801	355,201	12 TOTAL RESOURCES	378,621	378,621	378,621
<b>REQUIREMENTS</b>						
-	-	100,000	1 MATERIALS AND SERVICES			
-	-	100,000	2 Professional Services	100,000	100,000	100,000
0	0	100,000	3 TOTAL MATERIALS & SERV.	100,000	100,000	100,000
-	-	115,000	4 CAPITAL OUTLAY			
-	-	115,000	5 MAO/System Expansion	115,208	115,208	115,208
0	0	115,000	6 TOTAL CAPITAL OUTLAY	115,208	115,208	115,208
7 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
343,414	361,801	140,201	b) Restricted	163,413	163,413	163,413
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
343,414	361,801	140,201	8 TOTAL ENDING FUND BAL	163,413	163,413	163,413
\$ 343,414	\$ 361,801	\$ 355,201	9 TOTAL REQUIREMENTS	\$ 378,621	\$ 378,621	\$ 378,621

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

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**DESCRIPTION:**

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

**2014 – 2015 ACCOMPLISHMENTS:**

Although work continued on the Wastewater Treatment Facility Plan, no projects were completed this year in relation to new facilities within the wastewater utility.

**2015 – 2016 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 the remaining cost associated with completing the aforementioned facility plan and/or 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
514,919	513,233	515,701	2 Working Capital (Accrual Basis)	518,235	518,235	518,235
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
2,703	2,490	2,468	4 Earning from Temp. Investments	2,452	2,452	2,452
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Miscellaneous Revenues	-	-	-
517,622	515,723	518,169	7 Total Resources, Exc. Taxes to be Levied	520,687	520,687	520,687
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
517,622	515,723	518,169	10 TOTAL RESOURCES	520,687	520,687	520,687
<b>REQUIREMENTS</b>						
1 MATERIALS AND SERVICES						
4,389	-	150,000	2 Professional Services	150,000	150,000	150,000
4,389	0	150,000	3 TOTAL MATERIALS & SERV.	150,000	150,000	150,000
<b>REQUIREMENTS</b>						
4 CAPITAL OUTLAY						
-	-	80,000	5 Wastewater System	80,000	80,000	80,000
-	-	280,000	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	-	-	-
9 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
513,233	515,723	8,169	b) Restricted	10,687	10,687	10,687
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
513,233	515,723	8,169	10 TOTAL ENDING FUND BAL	10,687	10,687	10,687
\$ 517,622	\$ 515,723	\$ 518,169	11 TOTAL REQUIREMENTS	\$ 520,687	\$ 520,687	\$ 520,687

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

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**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.

**2014 – 2015 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 continue 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.

**2015 – 2016 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.

\$150,000 has been allocated to general system maintenance repair/replacement as necessary and/or for specific I/I reduction projects identified throughout the year. \$175,000 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.

\$100,000 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.

\$59,672 has been committed to expenditures in future year(s).

**CAPITAL FUND  
WASTEWATER DEPRECIATION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,898,044	1,540,400	1,362,618	2 Working Capital (Accrual Basis)	978,497	978,497	978,497
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
8,629	7,063	7,169	4 Earning from Temp. Investments	6,175	6,175	6,175
3,743	(180)	-	5 I&I User Fees	-	-	-
175,249	-	-	6 CWSRF R89751 - Phase 3	-	-	-
-	-	-	7 CWSRF R89752 - Phase 4	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
-	-	-	9 Transferred from Other Funds	-	-	-
2,085,666	1,547,283	1,369,787	10 Total Resources, Exc. Taxes to be Levied	984,672	984,672	984,672
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
2,085,666	1,547,283	1,369,787	13 TOTAL RESOURCES	984,672	984,672	984,672
<b>REQUIREMENTS</b>						
138,629	202,035	200,000	1 MATERIALS AND SERVICES			
	0	300,000	2 Professional Services	150,000	150,000	150,000
			3 WW Facility Plan	175,000	175,000	175,000
138,629	202,035	500,000	4 TOTAL MATERIALS & SERV.	325,000	325,000	325,000
<b>5 CAPITAL OUTLAY</b>						
269,724	-	-	6 Construction - R89752 - Phase 4			
136,913	2,940	150,000	7 I & I	150,000	150,000	150,000
-	-	350,000	8 MAO Requirements	350,000	350,000	350,000
-	-	200,000	9 Sewer Lateral Program	100,000	100,000	100,000
406,636	2,940	700,000	10 TOTAL CAPITAL OUTLAY	600,000	600,000	600,000
<b>11 ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
1,540,400	1,342,308	169,787	c) Committed	59,672	59,672	59,672
d) Assigned						
e) Unassigned						
f) Unappropriated						
1,540,400	1,342,308	169,787	12 TOTAL ENDING FUND BAL	59,672	59,672	59,672
\$ 2,085,666	\$ 1,547,283	\$ 1,369,787	13 TOTAL REQUIREMENTS	\$ 984,672	\$ 984,672	\$ 984,672

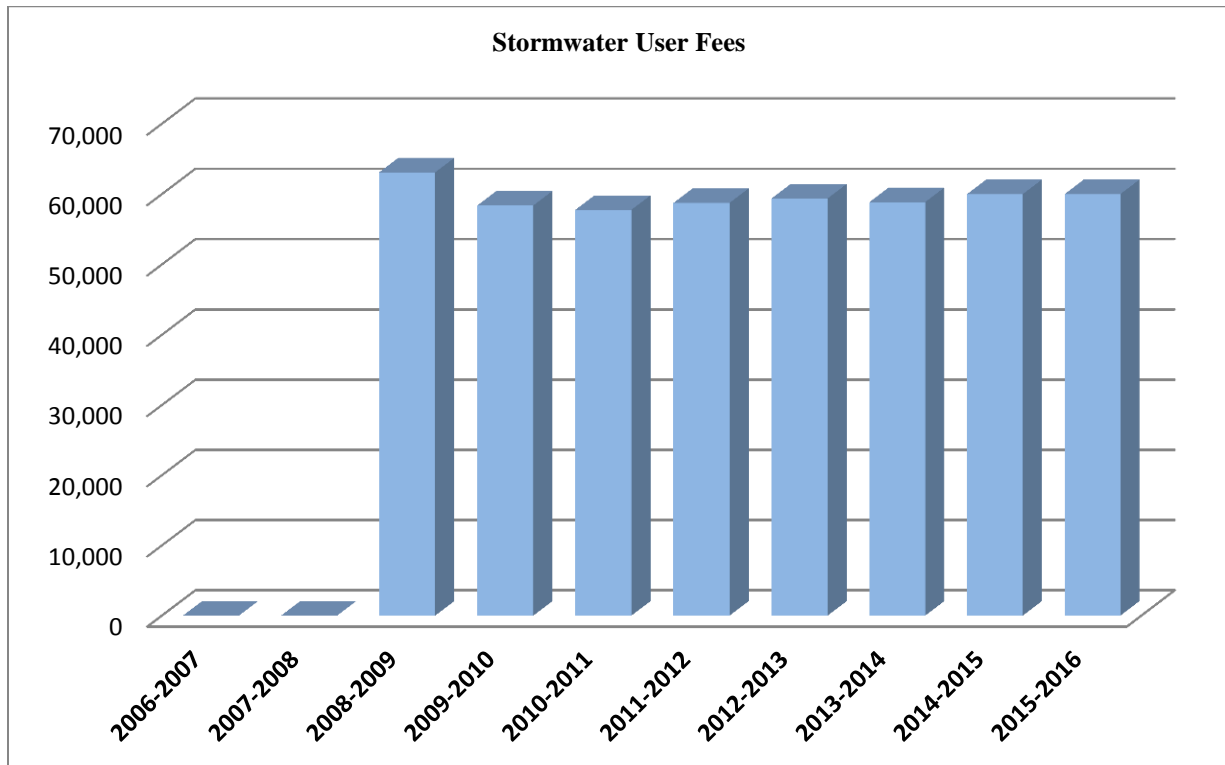
## Storm Water Fund Resources

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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 existing level of \$1.00 / EDU. This is expected to generate an approximate amount of \$60,000 for budget year 2015-2016.

Due to conservative budgeting practices and other cost saving measures, we have been able to stave off potential user rate increases within this fund for the 2015-16 Fiscal Year. However, unless it is decided by City Council to adjust rates upward sooner, this will potentially 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
29,490	16,746	60,000	2 Working Capital (Accrual Basis)	107,534	107,534	107,534
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
103	202	153	4 Earning from Temp. Investments	355	355	355
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
59,386	58,867	60,000	7 Storm Water Fees	60,000	60,000	60,000
88,979	75,815	120,153	8 Total Resources, Exc. Taxes to be Levied	167,889	167,889	167,889
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied			
88,979	75,815	120,153	11 TOTAL RESOURCES	167,889	167,889	167,889
<b>REQUIREMENTS</b>						
65,144	13,650	81,271	1 PERSONNEL SERVICES	83,677	83,677	83,677
2,089	917	3,650	2 MATERIALS AND SERVICES	4,650	4,650	4,650
0	0	250	3 CAPITAL OUTLAY	2,000	2,000	2,000
5,000	1,500	1,500	4 TRANSFERS	8,000	8,000	8,000
0	0	2,605	5 CONTINGENCY	2,955	2,955	2,955
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
16,746	59,748	30,877	c) Committed	66,607	66,607	66,607
d) Assigned						
e) Unassigned						
f) Unappropriated						
16,746	59,748	30,877	7 TOTAL ENDING FUND BAL	66,607	66,607	66,607
\$ 88,979	\$ 75,815	\$ 120,153	8 TOTAL REQUIREMENTS	\$ 167,889	\$ 167,889	\$ 167,889

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

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**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.

**2014 – 2015 ACCOMPLISHMENTS:**

Continued preventive maintenance of storm system to minimize local flooding

**2015 – 2016 GOALS, PROJECTS and PRODUCTS:**

Although \$0 will be transferred into the Depreciation Reserve Fund this year due to limited funding; \$3,000 will be transferred to Capital Reserve Fund with an additional \$5,000 being transferred to Project Equipment Reserve Fund for future allocation.



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

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**Capital Outlay:**

Project/Improvements:  
As necessary

\$ 2,000

**STORM WATER FUND**  
**STORM WATER DRAINAGE**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
0.00	1.00	1.14	1 FTE POSITIONS	1.14	1.14	1.14
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Public Works Director (1) 5%	\$ -	\$ -	\$ -
-	-	1,929	3 Maintenance Super (1) 3%	1,957	1,957	1,957
-	-	3,683	4 Engineering Tech (2) 4%	3,738	3,738	3,738
36,172	8,329	41,318	5 Muni. Maint. Worker (1) 100%	41,937	41,937	41,937
-	-	1,595	6 Account/UB Clerk II (2) 2%	1,619	1,619	1,619
-	-	1,130	7 Public Works Secretary 3%	1,136	1,136	1,136
-	-	-	8 Temporary Help	-	-	-
832	32	1,500	9 Overtime	1,500	1,500	1,500
19,275	3,315	15,889	10 Group Insurance	17,200	17,200	17,200
2,738	630	3,772	11 FICA	3,826	3,826	3,826
4,440	1,003	5,895	12 Retirement	6,299	6,299	6,299
37	10	49	13 Employment	50	50	50
1,650	330	4,511	14 SAIF	4,415	4,415	4,415
65,144	13,650	81,271	15 TOTAL PERSONNEL SERVICES	83,677	83,677	83,677
			16 MATERIALS AND SERVICES			
-	-	200	17 Memberships	200	200	200
826	-	-	18 Technical Services	-	-	-
-	850	-	19 Professional Services	-	-	-
-	-	500	20 Repair & Maintenance Services	500	500	500
-	-	-	21 Rentals	-	-	-
-	-	500	22 Advertising/Promotion	500	500	500
478	-	700	23 Training/Travel	700	700	700
-	-	-	24 Office Supplies	-	-	-
96	56	500	25 Operating Supplies	1,500	1,500	1,500
688	10	650	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	-	-	-
2,089	917	3,650	31 TOTAL MATERIALS & SERV.	4,650	4,650	4,650

**STORM WATER FUND**  
**STORM WATER DRAINAGE**

ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15	DESCRIPTION OF EXPENDITURES	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
			32 CAPITAL OUTLAY			
-	-	-	33 Buildings	-	-	-
-	-	250	34 Projects/Improvements	2,000	2,000	2,000
-	-	-	35 Equipment/Machinery	-	-	-
-	-	-	36 Furniture	-	-	-
0	0	250	37 TOTAL CAPITAL OUTLAY	2,000	2,000	2,000
			38 TRANSFERS			
-	-	-	39 General Fund - Admin. Charge	-	-	-
-	-	-	40 Project/Equipment Reserve Fund	5,000	5,000	5,000
-	-	-	41 Storm SDC Fund	-	-	-
3,500	-	-	42 Storm Depreciation Fund	-	-	-
1,500	1,500	1,500	43 Storm Capital Fund	3,000	3,000	3,000
5,000	1,500	1,500	44 TOTAL TRANSFERS	8,000	8,000	8,000
-		2,605	45 OPERATING CONTINGENCY	2,955	2,955	2,955
72,233	16,066	89,276	46 TOTAL EXPENDITURES	101,282	101,282	101,282
16,746	59,748	30,877	47 ENDING FUND BALANCE	66,607	66,607	66,607
\$ 88,979	\$ 75,815	\$ 120,153	48 <b>TOTAL</b>	\$ 167,889	\$ 167,889	\$ 167,889

**BUDGET NOTES:**

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

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**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).

**2014 – 2015 ACCOMPLISHMENTS:**

There were no projects identified and/or scheduled for the year within this fund.

**2015 – 2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
10,657	10,713	10,765	2 Working Capital (Accrual Basis)	10,816	10,816	10,816
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
56	52	52	4 Earning from Temp. Investments	51	51	51
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Storm Water Development Fees	-	-	-
10,713	10,765	10,817	7 Total Resources, Exc. Taxes to be Levied	10,867	10,867	10,867
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
10,713	10,765	10,817	10 TOTAL RESOURCES	10,867	10,867	10,867
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Professional Services	-	-	-
0	0	0	3 TOTAL MATERIALS & SERV.	0	0	0
-	-	-	4 CAPITAL OUTLAY	-	-	-
-	-	-	5 Storm Water System	10,700	10,700	10,700
0	0	10,700	6 TOTAL CAPITAL OUTLAY	10,700	10,700	10,700
-	-	-	7 ENDING FUND BALANCE (prior years)	-	-	-
-	-	-	a) Nonspendable	-	-	-
-	-	-	Revolving Cash	-	-	-
-	-	-	Inventory	-	-	-
10,713	10,765	117	b) Restricted	167	167	167
-	-	-	c) Committed	-	-	-
-	-	-	d) Assigned	-	-	-
-	-	-	e) Unassigned	-	-	-
-	-	-	f) Unappropriated	-	-	-
10,713	10,765	117	8 TOTAL ENDING FUND BAL	167	167	167
\$ 10,713	\$ 10,765	\$ 10,817	9 TOTAL REQUIREMENTS	\$ 10,867	\$ 10,867	\$ 10,867

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

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**DESCRIPTION:**

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

**2014 – 2015 ACCOMPLISHMENTS:**

Completion of the storm water work on Mountain View Rd in conjunction with the waterline and sidewalk placement project.

No other projects were identified and/or completed this year within this reserve fund.

**2015 – 2016 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.

\$15,000 has been allocated to storm water drainage project(s) that may arise during the year and that qualifies for use within this reserve fund.

**CAPITAL FUND**  
**STORM WATER CAPITAL CONSTRUCTION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
55,681	48,031	49,762	2 Working Capital (Accrual Basis)	22,692	22,692	22,692
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
300	215	231	4 Earning from Temp. Investments	112	112	112
1,500	1,500	1,500	5 Transferred from Other Funds	3,000	3,000	3,000
57,481	49,747	51,493	6 Total Resources, Exc. Taxes to be Levied	25,804	25,804	25,804
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
57,481	49,747	51,493	9 TOTAL RESOURCES	25,804	25,804	25,804
<b>REQUIREMENTS</b>						
9,450	-	10,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
9,450	0	10,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
<b>CAPITAL OUTLAY</b>						
-	-	15,000	5 Storm Water System	15,000	15,000	15,000
-	25,000	25,000	6 Mt View Sidewalk Project	-	-	-
0	25,000	40,000	7 TOTAL CAPITAL OUTLAY	15,000	15,000	15,000
<b>ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
48,031	24,747	1,493	c) Committed	804	804	804
d) Assigned						
e) Unassigned						
f) Unappropriated						
48,031	24,747	1,493	9 TOTAL ENDING FUND BAL	804	804	804
\$ 57,481	\$ 49,747	\$ 51,493	10 TOTAL REQUIREMENTS	\$ 25,804	\$ 25,804	\$ 25,804

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

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**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.

**2014 – 2015 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 continue 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.

**2015 – 2016 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.

\$150,000 has been allocated to general system maintenance repair/replacement as necessary and/or for specific I/I reduction projects identified throughout the year. \$175,000 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.

\$100,000 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.

\$59,672 has been committed to expenditures in future year(s).



**CAPITAL FUND**  
**STORM WATER DEPRECIATION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
86,591	88,215	88,460	2 Working Capital (Accrual Basis)	84,342	84,342	84,342
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
472	428	424	4 Earning from Temp. Investments	414	414	414
3,500	-	-	5 Transferred from Other Funds	-	-	-
90,563	88,642	88,884	6 Total Resources, Exc. Taxes to be Levied	84,756	84,756	84,756
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
90,563	88,642	88,884	9 TOTAL RESOURCES	84,756	84,756	84,756
<b>REQUIREMENTS</b>						
2,349	-	10,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
2,349	0	10,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
			4 CAPITAL OUTLAY			
-	-	60,000	5 Storm Water System	60,000	60,000	60,000
0	0	60,000	6 TOTAL CAPITAL OUTLAY	60,000	60,000	60,000
			7 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
88,215	88,642	18,884	c) Committed	14,756	14,756	14,756
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
88,215	88,642	18,884	8 TOTAL ENDING FUND BAL	14,756	14,756	14,756
\$ 90,563	\$ 88,642	\$ 88,884	9 TOTAL REQUIREMENTS	\$ 84,756	\$ 84,756	\$ 84,756

# DEBT SERVICE FUNDS

*POLICE/EMERGENCY DISPATCH FACILITY*

*GENERAL OBLIGATION BONDS*

## **Debt Service Fund**

### **General Obligation – Police/Emergency Dispatch Facility**

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#### **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.

#### **2014 - 2015 ACCOMPLISHMENTS:**

Transferred \$1,017 in delinquent property tax payments onto the Police Operating Levy.

#### **2015 - 2016 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
8,393	3,167	1,017	2 Working Capital (Accrual Basis)	746	746	746
2,001	1,149	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
25	413	-	4 Earning from Temp. Investments	7	7	7
-	-	-	5 Transferred from Other Funds	-	-	-
10,419	4,729	1,017	6 Total Resources, Exc. Taxes to be Levied	753	753	753
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
10,419	4,729	1,017	9 TOTAL RESOURCES	753	753	753
<b>REQUIREMENTS</b>						
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
<b>TRANSFERS</b>						
7,252	3,521	1,017	8 General Fund	753	753	753
3,167	1,208	-	9 ENDING FUND BALANCE	-	-	-
\$ 10,419	\$ 4,729	\$ 1,017	10 TOTAL REQUIREMENTS	\$ 753	\$ 753	\$ 753

# CAPITAL IMPROVEMENT PROGRAM

*2015-2016 CAPITAL BUDGET*

*PUBLIC WORKS VEHICLE REPLACEMENT PLAN*

*WATER PROJECTS*

*WASTEWATER PROJECTS*

*STORM DRAINAGE PROJECTS*

*STREET IMPROVEMENT PROJECTS*

*PARKS*

*BUILDINGS & GROUNDS*

## 2015-2016 CAPITAL OUTLAY BUDGET BY DEPARTMENT

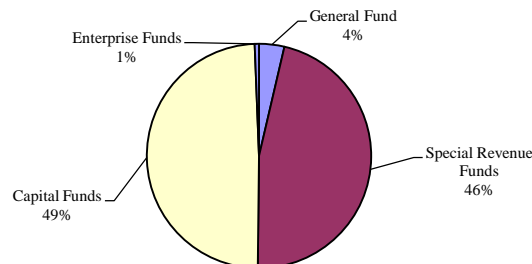
GENERAL FUND:		Cost					Combined Totals
		Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	
Dept.	Description						
Legislative	Equipment (as needed)			\$500			
Executive	Equipment/Furniture (as needed)			\$1,000		\$1,500	
Finance	Equipment (as needed)			\$1,000			
Muni. Court	Equipment (as needed)			\$1,000			
Comm. Dev.	Equipment /furniture (as needed)			\$200		\$500	
Parks	Park Equipment Replacement BMX Project/Irrigation Improvements		\$9,000	\$5,000			
Building	Equipment/Furniture (as needed)			\$500		\$200	
Non-dept.	Repairs/Upgrades on City Hall & Annex	\$100,000					
<b>TOTAL IN GENERAL FUND:</b>		<b>\$100,000</b>	<b>\$9,000</b>	<b>\$9,200</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$120,400</b>

SPECIAL REVENUE FUNDS:		Cost					Combined Totals
		Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	
Dept.	Description						
Police/Dispatch	Computers/reserve officers equipment Furniture (as needed)			\$16,820		\$1,000	
Library	Computer replacement (as needed)			\$1,000			
Proj/Equip.	Public Works projects			\$113,800			
Narc. Enforc.	Drug Enforcement Vehicle(as needed)				\$49,723		
Gas Tax	Building Repairs (as needed) Projects/improvements (as needed) Equipment (as needed) Misc. Furniture, as needed	\$1,000	\$3,500	\$4,000		\$250	
Street Maint.	Street Projects		\$640,000				
Path	Path Development (WCR) Bike/Pedestrian Plan Implementation		\$90,000 \$75,000				
Building Res.	Municipal Court/Council Chambers relocate		\$500,000				
Parks & Rec	Projects/Improvements (as needed)		\$41,561				
<b>TOTAL SPECIAL REVENUE FUNDS:</b>		<b>\$1,000</b>	<b>\$1,350,061</b>	<b>\$135,620</b>	<b>\$49,723</b>	<b>\$1,250</b>	<b>\$1,537,654</b>

## 2015-2016 CAPITAL OUTLAY BUDGET BY DEPARTMENT

CAPITAL FUNDS:	Description	Cost					Combined Totals
		Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	
<b>Water SDC</b>	Waterline expansion projects		\$60,000				
<b>Water Capital</b>	Waterline projects		\$105,000				
<b>Water Deprec.</b>	Waterline replacement projects		\$300,000				
<b>W/Water SDC</b>	System Expansion per MAO		\$115,208				
<b>W/Water Capita</b>	Wastewater System		\$80,000				
	Facility Plan Implementation		\$280,000				
<b>W/Water Deprec</b>	Inflow & Infiltration		\$150,000				
	MAO Reduction Requirements		\$350,000				
	Sewer Lateral Program		\$100,000				
<b>S.W. SDC</b>	Projects as needed		\$10,700				
<b>S.W. Capital</b>	Stormwater Projects		\$15,000				
<b>S.W. Deprec.</b>	Stormwater System		\$60,000				
<b>TOTAL CAPITAL FUNDS:</b>		<b>\$0</b>	<b>\$1,625,908</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,625,908</b>
<b>ENTERPRISES FUNDS:</b>							
<b>Water Treatment</b>	External hard drives & chlorine tester			\$4,276			
<b>Water Distribution</b>	Building (as needed)	\$500					
	Projects (as needed)		\$2,000				
	New Line Locator			\$4,000			
	Misc. Furniture					\$500	
<b>Wastewater Treatment</b>	Buildings	\$700					
<b>Wastewater Collection</b>	Building (as needed)	\$500					
	Projects (as needed)		\$500				
	Equipment, as necessary			\$5,000			
	Misc. Furniture, as needed					\$500	
<b>StormWater</b>	Projects (as needed)		\$2,000				
<b>TOTAL ENTERPRISE FUNDS:</b>		<b>\$1,700</b>	<b>\$4,500</b>	<b>\$13,276</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$20,476</b>
<b>TOTAL OF 2015-2016 CAPITAL BUDGET</b>		<b>\$102,700</b>	<b>\$2,989,469</b>	<b>\$158,096</b>	<b>\$49,723</b>	<b>\$4,450</b>	<b>\$3,304,438</b>

### CAPITAL EXPENDITURES BY FUNDS









WASTEWATER							
Project Number	Finance Method	2015-16	2016-17	2017-18	2018-19	2019-20	
1	Depreciation	\$ 150,000					
2	TBD		\$ 717,200	\$ 717,200	\$ 358,600	\$ 5,678,310	
3	TBD						
4	TBD						
5	Depreciation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
6	SDC	\$ 80,000					
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
	Annual Total	\$ 330,000	\$ 817,200	\$ 817,200	\$ 458,600	\$ 5,778,310	
	2 Yr Total		\$ 1,147,200				
	3 Yr Total			\$ 1,964,400			
	4 Yr Total				\$ 2,423,000		
	5 Yr Total					\$ 8,201,310	

Time Not Determined	Project Number	WASTEWATER	Project Cost	
			Eng/Design	Const
\$ -	1	Facility Plan Update 2013	\$ 150,000	\$ -
\$ 11,528,690	2	Option C Phase 1 - Const 2019-2021	\$ 1,793,000	\$ 17,207,000
\$ 6,400,000	3	Option C Phase 2 - Const 2029-2031	\$ 494,000	\$ 5,906,000
\$ 15,100,000	4	Option C Phase 3 - Const 2039-2041	\$ 868,000	\$ 14,232,000
\$ 2,500,000	5	Collection System rehab/replacements	\$ 500,000	\$ 2,500,000
\$ -	6	Sewer Mainline Upsizing 18th Avenue - 22nd Avenue	\$ 30,000	\$ 50,000
\$ -	7		\$ -	\$ -
\$ -	8		\$ -	\$ -
\$ -	9		\$ -	\$ -
\$ -	10		\$ -	\$ -
\$ -	11		\$ -	\$ -
\$ -	12		\$ -	\$ -
\$ -	13		\$ -	\$ -
\$ -	14		\$ -	\$ -
\$ -	15		\$ -	\$ -
\$ -	16		\$ -	\$ -
\$ -	17		\$ -	\$ -
\$ -	18		\$ -	\$ -
\$ -	19		\$ -	\$ -
\$ -	20		\$ -	\$ -
\$ -	21		\$ -	\$ -
\$ -	22		\$ -	\$ -
\$ -	23		\$ -	\$ -
\$ 35,528,690				
		Total	\$ 3,835,000	\$ 39,895,000



STORMWATER							
Project Number	Finance Method	2015-16	2016-17	2017-18	2018-19	2019-20	
1	Dep & Strt	\$ 100,000					
2							
3			\$ 11,645				
4				\$ 22,150			
5					\$ 23,637		
6						\$ 16,756	
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	Annual Total	\$ 100,000	\$ 11,645	\$ 22,150	\$ 23,637	\$ 16,756	
	2 Yr Total		\$ 111,645				
	3 Yr Total			\$ 133,795			
	4 Yr Total				\$ 157,432		
	5 Yr Total					\$ 174,188	

Time Not Determined
\$ 38,856
\$ 5,750
\$ 28,548
\$ 17,250
\$ 11,500
\$ 11,500
\$ 28,750
\$ 28,750
\$ 11,500
\$ 11,500
\$ 28,750
\$ 222,654



Total
\$ 100,000
\$ -
\$ 11,645
\$ 22,150
\$ 23,637
\$ 16,756
\$ 38,856
\$ 5,750
\$ 28,548
\$ 17,250
\$ 11,500
\$ 11,500
\$ 28,750
\$ 28,750
\$ 11,500
\$ 11,500
\$ 28,750
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ 396,842



STREETS							
Project Number	Finance Method	2015-16	2016-17	2017-18	2018-19	2019-20	Time Not Determined
1	Path	\$ 50,000					
2							
3							
4							
5	St Maint	\$ 300,000					
6			\$ 31,990	\$ 213,268			
7							
8							
9					\$ 44,545	\$ 296,965	
10							
11							\$ 128,476
12							
13							\$ 418,009
14							
15							
16							\$ 245,258
17							\$ 208,241
18	St Maint	\$ 300,000					
19							
20							
21							
22							
23							
24							
25							
	Annual Total	\$ 650,000	\$ 31,990	\$ 213,268	\$ 44,545	\$ 296,965	\$ 999,984
	2 Yr Total		\$ 681,990				
	3 Yr Total			\$ 895,258			
	4 Yr Total				\$ 939,803		
	5 Yr Total					\$ 1,236,768	





VEHICLES / EQUIPMENT							
Project Number	Finance Method	2015-16	2016-17	2017-18	2018-19	2019-20	Time Not Determined
1			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000
2	Proj / Equip	\$ 10,000					\$ -
3							\$ 160,000
4	Proj / Equip	\$ 15,000					\$ -
5			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000
6							\$ 45,000
7							\$ 50,000
8							\$ 40,000
9							\$ 60,000
10							\$ 35,000
11			\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ -
12			\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ -
13							\$ -
14							\$ -
15							\$ -
16							\$ -
17							\$ -
18							\$ -
19							\$ -
20							\$ -
21							\$ -
22							\$ -
23							\$ -
							\$ -
	Annual Total	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000	\$ 460,000
	2 Yr Total		\$ 55,000				
	3 Yr Total			\$ 85,000			
	4 Yr Total				\$ 115,000		
	5 Yr Total					\$ 155,000	
	Budgeted	\$ 45,000	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 140,000
	Balance	\$ 20,000	\$ 25,000	\$ 15,000	\$ 5,000	\$ (15,000)	











# 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 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015
\$ 4,380,260	\$ 4,281,746	\$ 4,813,828	Personnel Services	\$ 5,023,386	\$ 209,558
2,516,329	2,650,742	4,602,213	Materials & Services	4,912,156	309,943
778,197	522,785	3,423,035	Capital Outlay	3,304,438	(118,597)
435,467	354,851	1,081,289	Transfers	1,125,906	44,617
1,553,712	1,427,869	1,379,785	Debt Service	1,385,094	5,309
0	0	258,140	Contingency	261,777	3,637
10,207,681	9,355,679	3,753,579	Ending Fund Balance	4,335,992	582,413
<b>\$ 19,871,647</b>	<b>\$ 18,593,672</b>	<b>\$ 19,311,869</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 20,348,749</b>	<b>\$ 1,036,880</b>
					<b>\$ 0</b>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015
<b>GENERAL FUND:</b>					
\$ 1,119,117	\$ 979,563	\$ 1,152,430	Personnel Services	\$ 1,125,502	\$ (26,928)
645,729	702,497	866,675	Materials & Services	982,676	116,001
19,495	6,329	69,900	Capital Outlay	120,400	50,500
8,752	53,022	548,518	Transfers	548,253	(265)
-	-	100,000	Contingency	100,000	0
1,534,066	1,831,329	918,508	Ending Fund Balance	1,039,439	120,931
<u>\$ 3,327,160</u>	<u>\$ 3,572,740</u>	<u>\$ 3,656,031</u>	<b>TOTAL GENERAL FUND</b>	<u>\$ 3,916,270</u>	<u>\$ 260,239</u>
<b>POLICE LEVY:</b>					
Police/Dispatch:					
1,336,730	1,316,541	1,965,454	Personnel Services	2,134,926	169,472
169,533	191,852	250,564	Materials & Services	252,652	2,088
71,278	13,037	12,620	Capital Outlay	17,820	5,200
-	-	-	Transfers	-	0
					0
			Communications Center:		0
357,110	400,412		PERSONNEL SERVICES		0
0	0		Materials & Services		0
0	0		Capital Outlay		0
-	-		Transfers		0
					0
-	-	50,000	Contingency	50,000	0
					0
988,979	682,742	281,627	Ending Fund Balance	591,631	310,004
<u>\$ 2,923,631</u>	<u>\$ 2,604,584</u>	<u>\$ 2,560,265</u>	<b>TOTAL POLICE LEVY</b>	<u>\$ 3,047,029</u>	<u>\$ 486,764</u>
<b>LIBRARY LEVY:</b>					
\$ 143,562	\$ 149,930	\$ 170,367	Personnel Services	\$ 174,018	\$ 3,651
61,734	76,812	92,300	Materials & Services	99,900	7,600
-	990	1,000	Capital Outlay	1,000	0
-	-	-	Transfers	3,000	3,000
-	-	2,000	Contingency	2,000	0
157,385	150,220	86,585	Ending Fund Balance	88,504	1,919
<u>\$ 362,681</u>	<u>\$ 377,952</u>	<u>\$ 352,252</u>	<b>TOTAL LIBRARY SERVICES</b>	<u>\$ 368,422</u>	<u>\$ 16,170</u>
<b>PROJECT/EQUIPMENT RESERVE:</b>					
\$ 96,790	\$ 108,827	\$ 220,500	Capital Outlay	\$ 113,800	\$ (106,700)
266,536	251,929	127,011	Ending Fund Balance	193,277	66,266
<u>\$ 363,325</u>	<u>\$ 360,756</u>	<u>\$ 347,511</u>	<b>TOTAL PROJECT/EQUIP.</b>	<u>\$ 307,077</u>	<u>\$ (40,434)</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2011-12	ACTUAL 2012-13	BUDGET 2013-14	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015
<b>NARCOTIC ENFORCEMENT RES:</b>					
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0
28,219	-	49,488	Capital Outlay	49,723	235
49,017	49,255	-	Ending Fund Balance	-	0
<u>\$ 77,236</u>	<u>\$ 49,255</u>	<u>\$ 49,488</u>	<b>TOTAL NARCOTIC ENFOR</b>	<u>\$ 49,723</u>	<u>\$ 235</u>
<b>STATE GAS TAX:</b>					
\$ 308,544	\$ 307,523	\$ 321,821	Personnel Services	\$ 346,062	\$ 24,241
73,869	74,432	131,775	Materials & Services	131,775	0
2,103	3,447	8,750	Capital Outlay	8,750	0
125,363	106,724	156,724	Transfers	165,836	9,112
-	-	18,572	Contingency	19,535	963
158,232	185,156	11,693	Ending Fund Balance	49,668	37,975
<u>\$ 668,111</u>	<u>\$ 677,282</u>	<u>\$ 649,335</u>	<b>TOTAL STATE GAS TAX</b>	<u>\$ 721,626</u>	<u>\$ 72,291</u>
<b>STREET MAINTENANCE IMPROVEMENTS:</b>					
\$ 90,523	\$ 60,212	\$ 192,000	Materials & Services	\$ 392,000	\$ 200,000
-	85,727	740,000	Capital Outlay	640,000	(100,000)
20,000	20,550	20,550	Transfers	25,000	4,450
1,369,835	1,213,579	775,523	Ending Fund Balance	801,194	25,671
<u>\$ 1,480,358</u>	<u>\$ 1,380,068</u>	<u>\$ 1,728,073</u>	<b>TOTAL ST.MAIN.IMPROVE.</b>	<u>\$ 1,858,194</u>	<u>\$ 130,121</u>
<b>PATH PROGRAM:</b>					
\$ 81,121	\$ 101,063	\$ 150,000	Capital Outlay	\$ 165,000	\$ 15,000
99,060	48,962	10,970	Ending Fund Balance	29,727	18,757
<u>\$ 180,181</u>	<u>\$ 150,025</u>	<u>\$ 160,970</u>	<b>TOTAL PATH PROGRAM</b>	<u>\$ 194,727</u>	<u>\$ 33,757</u>
<b>PUBLIC TRANSIT:</b>					
\$ 51,594	\$ 51,594	\$ 93,749	Materials & Services	\$ 90,263	\$ (3,486)
-	-	-	Capital Outlay	-	0
-	-	-	Ending Fund Balance	-	0
<u>\$ 51,594</u>	<u>\$ 51,594</u>	<u>\$ 93,749</u>	<b>TOTAL PUBLIC TRANSIT</b>	<u>\$ 90,263</u>	<u>\$ (3,486)</u>
<b>SPECIAL EVENTS:</b>					
\$ -	\$ -	\$ -	Materials & Services	\$ 10,000	\$ 10,000
-	-	-	Capital Outlay	-	0
-	-	-	Ending Fund Balance	-	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<b>TOTAL SPECIAL EVENTS</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015	
<b>BUILDING RESERVE:</b>						
\$ 1,026	\$ 158	\$ 5,000	Materials & Services	\$ 68,340	\$ 63,340	\$
27,835	7,491	-	Capital Outlay	500,000	500,000	
1,058,952	1,062,434	1,060,636	Ending Fund Balance	510,010	(550,626)	
<u>\$ 1,087,813</u>	<u>\$ 1,070,083</u>	<u>\$ 1,065,636</u>	<b>TOTAL BUILDING RESERVE</b>	<u>\$ 1,078,350</u>	<u>\$ 12,714</u>	<u>\$ 0</u>
<b>HOUSING REHABILITATION:</b>						
\$ -	\$ -	\$ 618,406	Materials & Services	\$ 622,314	\$ 3,908	\$
216,326	220,221	-	Ending Fund Balance	-	0	
<u>\$ 216,326</u>	<u>\$ 220,221</u>	<u>\$ 618,406</u>	<b>TOTAL HOUSING REHAB.</b>	<u>\$ 622,314</u>	<u>\$ 3,908</u>	<u>\$ 0</u>
<b>COMMUNITY CENTER OPERATING FUND:</b>						
\$ -	\$ -	\$ -	Personnel Services	\$ -	\$ 0	\$ -
33,607	36,203	42,000	Materials & Services	37,500	(4,500)	
-	-	1,000	Contingency	1,000	0	
19,097	16,145	-	Ending Fund Balance	-	0	-
<u>\$ 52,704</u>	<u>\$ 52,348</u>	<u>\$ 43,000</u>	<b>TOTAL COM. CEN. OPER.</b>	<u>\$ 38,500</u>	<u>\$ (4,500)</u>	<u>\$ 0</u>
<b>PARKS &amp; RECREATION PROGRAM:</b>						
\$ 1,998	\$ 1,790	\$ 1,787	Materials & Services	\$ 1,900	\$ 113	\$
4,043	10,514	11,353	Capital Outlay	41,561	30,208	
9,580	-	-	Ending Fund Balance	1,246	1,246	-
<u>\$ 15,621</u>	<u>\$ 12,304</u>	<u>\$ 13,140</u>	<b>TOTAL PARKS &amp; REC.</b>	<u>\$ 44,707</u>	<u>\$ 31,567</u>	<u>\$ 0</u>
<b>WEDDLE BRIDGE FUND</b>						
\$ -	\$ 23,402	\$ 4,500	Materials & Services	\$ 4,650	\$ 150	\$ -
-	-	-	Capital Outlay	-	0	-
-	-	-	Contingency	-	0	-
-	4,607	97	Ending Fund Balance	-	(97)	-
<u>\$ 0</u>	<u>\$ 28,009</u>	<u>\$ 4,597</u>	<b>TOTAL DONATIONS &amp; C</b>	<u>\$ 4,650</u>	<u>\$ 53</u>	<u>\$ 0</u>
<b>SPECIAL ASSESSMENTS:</b>						
\$ -	\$ -	\$ -	Transfers	\$ -	\$ 0	\$ -
758	761	764	Ending Fund Balance	768	4	
<u>\$ 758</u>	<u>\$ 761</u>	<u>\$ 764</u>	<b>TOTAL SPECIAL ASSESS.</b>	<u>\$ 768</u>	<u>\$ 4</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015
<b>WATER FUND:</b>					
\$ 498,662	\$ 536,706	\$ 539,382	Personnel Services	\$ 557,918	\$ 18,536
624,098	641,291	661,397	Materials & Services	680,935	19,538
9,077	11,371	11,944	Capital Outlay	11,276	(668)
157,800	166,034	238,446	Transfers	249,488	11,042
616,094	500,891	499,092	Debt Service	497,292	(1,800)
-	-	43,536	Contingency	44,913	1,377
374,999	124,620	3,120	Ending Fund Balance	115,376	112,256
<u>\$ 2,280,730</u>	<u>\$ 1,980,913</u>	<u>\$ 1,996,917</u>	<b>TOTAL WATER FUND</b>	<u>\$ 2,157,198</u>	<u>\$ 160,281</u>
<b>WATER SDC RESERVE FUND:</b>					
\$ -	\$ -	\$ 95,000	Materials & Services	\$ 150,000	\$ 55,000
-	55,779	200,000	Capital Outlay	60,000	(140,000)
304,331	277,339	28,329	Reserved for Future Expenditure	91,056	62,727
<u>\$ 304,331</u>	<u>\$ 333,118</u>	<u>\$ 323,329</u>	<b>TOTAL WATER SDC RES.</b>	<u>\$ 301,056</u>	<u>\$ (22,273)</u>
<b>WATER CONSTRUCTION FUND:</b>					
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0
-	-	100,000	Capital Outlay	105,000	5,000
-	-	-	Debt Service	-	0
111,473	112,020	12,551	Ending Fund Balance	8,092	(4,459)
<u>\$ 111,473</u>	<u>\$ 112,020</u>	<u>\$ 112,551</u>	<b>TOTAL WATER CONSTR.</b>	<u>\$ 113,092</u>	<u>\$ 541</u>
<b>WATER DEPRECIATION RESERVE FUND:</b>					
\$ 43,046	\$ -	\$ 140,000	Materials & Services	\$ 140,000	\$ 0
20,712	77,977	545,000	Capital Outlay	300,000	(245,000)
564,624	514,372	7,751	Ending Fund Balance	104,970	97,219
<u>\$ 628,381</u>	<u>\$ 592,349</u>	<u>\$ 692,751</u>	<b>TOTAL WATER DEPREC.</b>	<u>\$ 544,970</u>	<u>\$ (147,781)</u>
<b>WASTEWATER FUND:</b>					
\$ 551,390	\$ 577,421	\$ 583,103	Personnel Services	\$ 601,283	\$ 18,180
562,668	587,547	633,410	Materials & Services	647,601	14,191
10,889	12,293	16,530	Capital Outlay	7,200	(9,330)
111,300	3,500	114,534	Transfers	125,576	11,042
937,619	926,978	880,693	Debt Service	887,802	7,109
-	-	40,427	Contingency	41,374	947
360,514	205,046	58,886	Ending Fund Balance	394,928	336,042
<u>\$ 2,534,379</u>	<u>\$ 2,312,785</u>	<u>\$ 2,327,583</u>	<b>TOTAL WASTEWATER</b>	<u>\$ 2,705,764</u>	<u>\$ 378,181</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015
<b>WASTEWATER SDC RESERVE:</b>					
\$ -	\$ -	\$ 100,000	Materials & Services	\$ 100,000	\$ 0
-	-	115,000	Capital Outlay	115,208	208
343,414	361,801	140,201	Ending Fund Balance	163,413	23,212
<u>\$ 343,414</u>	<u>\$ 361,801</u>	<u>\$ 355,201</u>	<b>TOTAL WASTEWATER SDC</b>	<u>\$ 378,621</u>	<u>\$ 23,420</u>
<b>WASTEWATER CONSTRUCTION:</b>					
\$ 4,389	\$ -	\$ 150,000	Materials & Services	\$ 150,000	\$ 0
-	-	360,000	Capital Outlay	360,000	0
-	-	-	Contingency	-	0
513,233	515,723	8,169	Ending Fund Balance	10,687	2,518
<u>\$ 517,622</u>	<u>\$ 515,723</u>	<u>\$ 518,169</u>	<b>TOTAL WASTEWATER CON.</b>	<u>\$ 520,687</u>	<u>\$ 2,518</u>
<b>WASTEWATER DEPRECIATION RESERVE FUND:</b>					
\$ 138,629	\$ 202,035	\$ 500,000	Materials & Services	\$ 325,000	\$ (175,000)
406,636	2,940	700,000	Capital Outlay	600,000	(100,000)
1,540,400	1,342,308	169,787	Ending Fund Balance	59,672	(110,115)
<u>\$ 2,085,666</u>	<u>\$ 1,547,283</u>	<u>\$ 1,369,787</u>	<b>TOTAL WASTEWATER DEP.</b>	<u>\$ 984,672</u>	<u>\$ (385,115)</u>
<b>STORM WATER DRAINAGE:</b>					
\$ 65,144	\$ 13,650	\$ 81,271	Personnel Services	\$ 83,677	\$ 2,406
2,089	917	3,650	Materials & Services	4,650	1,000
-	-	250	Capital Outlay	2,000	1,750
-	-	2,605	Contingency	2,955	350
5,000	1,500	1,500	Transfers	8,000	6,500
16,746	59,748	30,877	Ending Fund Balance	66,607	35,730
<u>\$ 88,979</u>	<u>\$ 75,815</u>	<u>\$ 120,153</u>	<b>TOTAL STORM WATER DR.</b>	<u>\$ 167,889</u>	<u>\$ 47,736</u>
<b>STORM WATER SDC:</b>					
\$ -	\$ -	\$ -	Material & Services	\$ -	\$ 0
-	-	10,700	Capital Outlay	10,700	0
10,713	10,765	117	Ending Fund Balance	167	50
<u>\$ 10,713</u>	<u>\$ 10,765</u>	<u>\$ 10,817</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 10,867</u>	<u>\$ 50</u>
<b>STORM WATER CAPITAL:</b>					
\$ 9,450	\$ -	\$ 10,000	Materials & Services	\$ 10,000	\$ 0
-	25,000	40,000	Capital Outlay	15,000	(25,000)
48,031	24,747	1,493	Ending Fund Balance	804	(689)
<u>\$ 57,481</u>	<u>\$ 49,747</u>	<u>\$ 51,493</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 25,804</u>	<u>\$ (25,689)</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF REQUIREMENTS	ADOPTED 2015-16	2015-2016 vs 2014-2015	
			<b>STORM WATER DEPREC:</b>			
\$ 2,349	\$ -	\$ 10,000	Materials & Services	\$ 10,000	\$ 0	\$ -
-	-	60,000	Capital Outlay	60,000	0	0
88,215	88,642	18,884	Ending Fund Balance	14,756	(4,128)	(4,128)
<u>\$ 90,563</u>	<u>\$ 88,642</u>	<u>\$ 88,884</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 84,756</u>	<u>\$ (4,128)</u>	<u>\$ 0</u>
			<b>GENERAL OBLIGATION BONDS: POLICE /EMERGENCY DISPATCH FACILITY</b>			
\$ -	\$ -	\$ -	Debt Service	\$ -	\$ 0	\$ -
7,252	3,521	1,017	Transfers	753	(264)	(264)
3,167	1,208	-	Ending Fund Balance	-	0	-
<u>\$ 10,419</u>	<u>\$ 4,729</u>	<u>\$ 1,017</u>	<b>TOTAL G. O. BONDS P/EDF</b>	<u>\$ 753</u>	<u>\$ (264)</u>	<u>\$ 0</u>
<u>\$ 19,871,647</u>	<u>\$ 18,593,672</u>	<u>\$ 19,311,869</u>	<b>TOTAL REQUIREMENTS</b>	<u>\$ 20,348,749</u>	<u>\$ 1,036,880</u>	<u>\$ 0</u>



**RESOURCE SUMMARY & BUDGET COMPARISON  
BY CLASSIFICATION**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015
\$ 11,143,881	\$ 10,207,683	\$ 9,180,845	Beginning Fund Balance	\$ 9,200,030	\$ 19,185
2,187,530	2,171,344	2,005,637	Current Taxes	2,233,291	227,654
107,962	95,393	101,377	Delinquent Taxes	102,526	1,149
77,774	69,820	47,617	Interest	44,369	(3,248)
5,917,134	5,638,043	6,838,441	Fees, Franchises, etc.	7,636,528	798,087
1,900	28,488	56,663	Grant Projects	6,100	(50,563)
174,504	225,143	812,497	Transfers In	849,047	36,550
260,963	157,758	268,792	Administrative Charges	276,858	8,066
<b>\$ 19,871,647</b>	<b>\$ 18,593,672</b>	<b>\$ 19,311,869</b>	<b>TOTAL RESOURCES</b>	<b>\$ 20,348,749</b>	<b>\$ 1,036,880</b>
					<b>\$ 0</b>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015	
<b>GENERAL FUND:</b>						
\$ 1,292,218	\$ 1,534,066	\$ 1,626,584	Beginning Fund Balance	\$ 1,797,851	\$ 171,267	\$
495,823	503,777	488,224	Current Taxes	521,810	33,586	
22,251	20,305	19,310	Delinquent Taxes	19,529	219	
14,685	13,144	6,802	Interest	8,041	1,239	
1,232,068	1,311,681	1,188,639	Other (Fees, etc.)	1,285,328	96,689	
1,900	28,488	56,663	Grant Projects	6,100	(50,563)	
7,252	3,521	1,017	Transfers In	753	(264)	
260,963	157,758	268,792	Administrative Charges	276,858	8,066	
<u>\$ 3,327,160</u>	<u>\$ 3,572,740</u>	<u>\$ 3,656,031</u>	<b>TOTAL GENERAL FUND</b>	<u>\$ 3,916,270</u>	<u>\$ 260,239</u>	<u>\$ 0</u>
<b>POLICE LEVY:</b>						
\$ 1,232,385	\$ 988,979	\$ 563,590	Beginning Fund Balance	\$ 873,895	\$ 310,305	\$
1,499,574	1,478,176	1,345,075	Current Taxes	1,525,967	180,892	
75,435	66,218	72,747	Delinquent Taxes	73,571	824	
19,951	18,990	4,315	Interest	2,842	(1,473)	
89,034	28,700	28,020	Other (Fees, etc.)	70,001	41,981	
7,252	23,521	546,518	Transfers In	500,753	(45,765)	
<u>\$ 2,923,631</u>	<u>\$ 2,604,584</u>	<u>\$ 2,560,265</u>	<b>TOTAL POLICE LEVY</b>	<u>\$ 3,047,029</u>	<u>\$ 486,764</u>	<u>\$ 0</u>
<b>LIBRARY LEVY:</b>						
\$ 141,470	\$ 157,385	\$ 144,854	Beginning Fund Balance	\$ 145,083	\$ 229	\$
192,133	189,391	172,338	Current Taxes	185,514	13,176	
8,276	7,721	9,320	Delinquent Taxes	9,426	106	
2,591	2,392	740	Interest	699	(41)	
18,212	21,063	25,000	Other (Fees, etc.)	27,700	2,700	
-	-	-	Transfers In	-	0	-
<u>\$ 362,681</u>	<u>\$ 377,952</u>	<u>\$ 352,252</u>	<b>TOTAL LIBRARY LEVY</b>	<u>\$ 368,422</u>	<u>\$ 16,170</u>	<u>\$ 0</u>
<b>PROJECT EQUIPMENT RESERVE:</b>						
\$ 280,543	\$ 266,536	\$ 250,846	Beginning Fund Balance	\$ 133,794	\$ (117,052)	\$
1,526	1,169	1,165	Interest	1,153	(12)	
21,256	-	-	Other (Fees, etc.)	-	0	
60,000	93,051	95,500	Transfers In	172,130	76,630	
<u>\$ 363,325</u>	<u>\$ 360,756</u>	<u>\$ 347,511</u>	<b>TOTAL PROJ. EQUIP. RES.</b>	<u>\$ 307,077</u>	<u>\$ (40,434)</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015
<b>NARCOTIC ENFORC. RESERVE:</b>					
\$ 76,929	\$ 49,017	\$ 49,253	Beginning Fund Balance	\$ 49,489	\$ 236
307	238	235	Interest	234	(1)
-	-	-	Other (Fees, etc.)	-	0
<u>\$ 77,236</u>	<u>\$ 49,255</u>	<u>\$ 49,488</u>	<b>TOTAL NARCOTIC ENFOR</b>	<u>\$ 49,723</u>	<u>\$ 235</u>
<b>STATE GAS TAX:</b>					
\$ 173,514	\$ 158,232	\$ 129,700	Beginning Fund Balance	\$ 197,920	\$ 68,220
499	776	845	Interest	1,018	173
494,098	518,274	518,790	Other (Fees, etc.)	522,688	3,898
-	-	-	Transfers In	-	0
<u>\$ 668,111</u>	<u>\$ 677,282</u>	<u>\$ 649,335</u>	<b>TOTAL STATE GAS TAX</b>	<u>\$ 721,626</u>	<u>\$ 72,291</u>
<b>STREET MAINTENANCE IMPROVEMENTS:</b>					
\$ 1,425,972	\$ 1,369,835	\$ 1,294,735	Beginning Fund Balance	\$ 1,330,959	\$ 36,224
7,219	6,451	6,560	Interest	6,301	(259)
47,166	3,782	426,778	Other (Fees, etc.)	520,934	94,156
-	-	-	Transfers In	-	0
<u>\$ 1,480,358</u>	<u>\$ 1,380,068</u>	<u>\$ 1,728,073</u>	<b>TOTAL ST.MAIN.IMPROVE.</b>	<u>\$ 1,858,194</u>	<u>\$ 130,121</u>
<b>PATH PROGRAM:</b>					
\$ 109,272	\$ 99,060	\$ 90,015	Beginning Fund Balance	\$ 119,494	\$ 29,479
909	415	405	Interest	233	(172)
-	-	-	Other (Fees, etc.)	-	0
70,000	50,550	70,550	Transfers In	75,000	4,450
<u>\$ 180,181</u>	<u>\$ 150,025</u>	<u>\$ 160,970</u>	<b>TOTAL PATH PROGRAM</b>	<u>\$ 194,727</u>	<u>\$ 33,757</u>
<b>PUBLIC TRANSIT:</b>					
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ 0
51,594	51,594	93,749	Other (Fees, etc.)	90,263	(3,486)
<u>\$ 51,594</u>	<u>\$ 51,594</u>	<u>\$ 93,749</u>	<b>TOTAL PUBLIC TRANSIT</b>	<u>\$ 90,263</u>	<u>\$ (3,486)</u>
<b>SPECIAL EVENTS:</b>					
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ 0
-	-	-	Interest	-	0
-	-	-	Other (Fees, etc.)	10,000	10,000
-	-	-	Transfers In	-	0
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<b>TOTAL SPECIAL FUNDS</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015	
<b>BUILDING RESERVE:</b>						
\$ 1,074,165	\$ 1,058,952	\$ 1,057,044	Beginning Fund Balance	\$ 1,069,792	\$ 12,748	\$
5,560	5,131	5,092	Interest	5,058	(34)	
8,088	6,000	3,500	Other (Fees, etc.)	3,500	0	
-	-	-	Transfers In	-	0	
<u>\$ 1,087,813</u>	<u>\$ 1,070,083</u>	<u>\$ 1,065,636</u>	<b>TOTAL BUILDING RES.</b>	<u>\$ 1,078,350</u>	<u>\$ 12,714</u>	<u>\$ 0</u>
<b>HOUSING REHABILITATION:</b>						
\$ 215,197	\$ 216,326	\$ 217,366	Beginning Fund Balance	\$ 221,267	\$ 3,901	\$
1,130	1,050	1,040	Interest	1,047	7	
-	2,845	400,000	Other (Fees, etc.)	400,000	0	
<u>\$ 216,326</u>	<u>\$ 220,221</u>	<u>\$ 618,406</u>	<b>TOTAL HOUSING REHAB.</b>	<u>\$ 622,314</u>	<u>\$ 3,908</u>	<u>\$ 0</u>
<b>COMMUNITY CENTER OPERATING FUND:</b>						
\$ 6,189	19,097	12,746	Beginning Fund Balance	\$ -	\$ (12,746)	\$ -
19	35	36	Interest	-	(36)	-
46,496	33,216	30,218	Other (Fees, etc.)	38,500	8,282	
<u>\$ 52,704</u>	<u>\$ 52,348</u>	<u>\$ 43,000</u>	<b>TOTAL COM.CENTER.OPER.</b>	<u>\$ 38,500</u>	<u>\$ (4,500)</u>	<u>\$ 0</u>
<b>PARKS &amp; RECREATION PROGRAM:</b>						
\$ 12,303	\$ 9,580	\$ 10,412	Beginning Fund Balance	\$ 11,653	\$ 1,241	\$
62	54	49	Interest	54	5	
3,257	2,670	2,679	Other (Fees, etc.)	33,000	30,321	
<u>\$ 15,621</u>	<u>\$ 12,304</u>	<u>\$ 13,140</u>	<b>TOTAL PARKS &amp; REC.</b>	<u>\$ 44,707</u>	<u>\$ 31,567</u>	<u>\$ 0</u>
<b>WEDDLE BRIDGE FUND</b>						
\$ -	\$ -	\$ 4,597	Beginning Fund Balance	\$ 4,628	\$ 31	\$ -
-	9	-	Interest	22	22	-
-	-	-	Other (Fees, etc.)	-	0	-
-	28,000	-	Transfers In	-	0	-
<u>\$ 0</u>	<u>\$ 28,009</u>	<u>\$ 4,597</u>	<b>TOTAL DONATIONS &amp; CON.</b>	<u>\$ 4,650</u>	<u>\$ 53</u>	<u>\$ 0</u>
<b>SPECIAL ASSESSMENTS:</b>						
\$ 754	\$ 758	\$ 760	Beginning Fund Balance	\$ 764	\$ 4	\$
4	3	4	Interest	4	0	-
-	-	-	Other (Fees, etc.)	-	0	-
<u>\$ 758</u>	<u>\$ 761</u>	<u>\$ 764</u>	<b>TOTAL SPECIAL ASSESS.</b>	<u>\$ 768</u>	<u>\$ 4</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015	
<b>WATER FUND:</b>						
\$ 576,864	\$ 374,999	\$ 242,907	Beginning Fund Balance	\$ 169,100	\$ (73,807)	\$
1,957	1,123	1,911	Interest	1,277	(634)	
1,701,908	1,604,791	1,752,099	Other (Fees, etc.)	1,986,821	234,722	
<u>\$ 2,280,730</u>	<u>\$ 1,980,913</u>	<u>\$ 1,996,917</u>	<b>TOTAL WATER FUND</b>	<u>\$ 2,157,198</u>	<u>\$ 160,281</u>	<u>\$ 0</u>
<b>WATER SDC RESERVE:</b>						
\$ 255,009	\$ 304,331	\$ 320,330	Beginning Fund Balance	\$ 298,185	\$ (22,145)	\$
1,362	1,497	1,499	Interest	1,371	(128)	
47,960	27,290	1,500	Other (Fees, etc.)	1,500	0	
-	-	-	Transfers In	-	0	-
<u>\$ 304,331</u>	<u>\$ 333,118</u>	<u>\$ 323,329</u>	<b>TOTAL WATER SDC RES.</b>	<u>\$ 301,056</u>	<u>\$ (22,273)</u>	<u>\$ 0</u>
<b>WATER CONSTRUCTION:</b>						
\$ 110,881	\$ 111,473	\$ 112,015	Beginning Fund Balance	\$ 112,559	\$ 544	\$
592	547	536	Interest	533	(3)	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 111,473</u>	<u>\$ 112,020</u>	<u>\$ 112,551</u>	<b>TOTAL WATER CONSTR.</b>	<u>\$ 113,092</u>	<u>\$ 541</u>	<u>\$ 0</u>
<b>WATER DEPRECIATION RESERVE:</b>						
\$ 600,298	\$ 564,624	\$ 592,624	Beginning Fund Balance	\$ 445,395	\$ (147,229)	\$
3,083	2,725	2,715	Interest	2,164	(551)	
-	-	-	Other (Fees, etc.)	-	0	
25,000	25,000	97,412	Transfers In	97,411	(1)	
<u>\$ 628,381</u>	<u>\$ 592,349</u>	<u>\$ 692,751</u>	<b>TOTAL WATER DEPREC.</b>	<u>\$ 544,970</u>	<u>\$ (147,781)</u>	<u>\$ 0</u>
<b>WASTEWATER FUND:</b>						
\$ 621,715	\$ 360,514	\$ 19,613	Beginning Fund Balance	\$ 119,466	\$ 99,853	\$
2,260	1,509	1,501	Interest	1,005	(496)	
1,910,404	1,950,762	2,306,469	Other (Fees, etc.)	2,585,293	278,824	
<u>\$ 2,534,379</u>	<u>\$ 2,312,785</u>	<u>\$ 2,327,583</u>	<b>TOTAL WASTEWATER</b>	<u>\$ 2,705,764</u>	<u>\$ 378,181</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015	
<b>WASTEWATER SDC RESERVE:</b>						
\$ 334,430	\$ 343,414	\$ 352,531	Beginning Fund Balance	\$ 375,874	\$ 23,343	\$
1,769	1,699	1,670	Interest	1,747	77	
7,215	16,688	1,000	Other (Fees, etc.)	1,000	0	
<u>\$ 343,414</u>	<u>\$ 361,801</u>	<u>\$ 355,201</u>	<b>TOTAL WASTEWATER SDC</b>	<u>\$ 378,621</u>	<u>\$ 23,420</u>	<u>\$ 0</u>
<b>WASTEWATER CONSTRUCTION:</b>						
\$ 514,919	\$ 513,233	\$ 515,701	Beginning Fund Balance	\$ 518,235	\$ 2,534	\$
2,703	2,490	2,468	Interest	2,452	(16)	
			Transfers In		0	
<u>\$ 517,622</u>	<u>\$ 515,723</u>	<u>\$ 518,169</u>	<b>TOTAL WASTEWATER CON.</b>	<u>\$ 520,687</u>	<u>\$ 2,518</u>	<u>\$ 0</u>
<b>WASTEWATER DEPRECIATION RESERVE:</b>						
\$ 1,898,044	\$ 1,540,400	\$ 1,362,618	Beginning Fund Balance	\$ 978,497	\$ (384,121)	\$
8,629	7,063	7,169	Interest	6,175	(994)	
178,992	(180)	-	Other (Fees, etc.)	-	0	
-	-	-	Transfers In	-	0	
<u>\$ 2,085,666</u>	<u>\$ 1,547,283</u>	<u>\$ 1,369,787</u>	<b>TOTAL WASTEWATER DEP.</b>	<u>\$ 984,672</u>	<u>\$ (385,115)</u>	<u>\$ 0</u>
<b>STORM WATER DRAINAGE:</b>						
\$ 29,490	\$ 16,746	\$ 60,000	Beginning Fund Balance	\$ 107,534	\$ 47,534	\$
103	202	153	Interest	355	202	
59,386	58,867	60,000	Other (Fees, etc.)	60,000	0	
-	-	-	Transfers In	-	0	-
<u>\$ 88,979</u>	<u>\$ 75,815</u>	<u>\$ 120,153</u>	<b>TOTAL STORM WATER DR.</b>	<u>\$ 167,889</u>	<u>\$ 47,736</u>	<u>\$ 0</u>
<b>STORM WATER SDC:</b>						
\$ 10,657	\$ 10,713	\$ 10,765	Beginning Fund Balance	\$ 10,816	\$ 51	\$
56	52	52	Interest	51	(1)	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 10,713</u>	<u>\$ 10,765</u>	<u>\$ 10,817</u>	<b>TOTAL STORMWATER SDC</b>	<u>\$ 10,867</u>	<u>\$ 50</u>	<u>\$ 0</u>
<b>STORM WATER CAPITAL:</b>						
\$ 55,681	\$ 48,031	\$ 49,762	Beginning Fund Balance	\$ 22,692	\$ (27,070)	\$
300	216	231	Interest	112	(119)	
-	-	-	Other (Fees, etc.)	-	0	
1,500	1,500	1,500	Transfers In	3,000	1,500	
<u>\$ 57,481</u>	<u>\$ 49,747</u>	<u>\$ 51,493</u>	<b>TOTAL STORMWATER CAPITAL</b>	<u>\$ 25,804</u>	<u>\$ (25,689)</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	DESCRIPTION OF RESOURCES	ADOPTED 2015-16	2015-2016 vs 2014-2015	
			<b>STORM WATER DEPREC:</b>			
\$ 86,591	\$ 88,215	\$ 88,460	Beginning Fund Balance	\$ 84,342	\$ (4,118)	\$
472	427	424	Interest	414	(10)	
-	-	-	Other (Fees, etc.)	-	0	
3,500	-	-	Transfers In	-	0	
\$ 90,563	\$ 88,642	\$ 88,884	TOTAL STORMWATER CAPITAL	\$ 84,756	\$ (4,128)	\$ 0
			<b>GENERAL OBLIGATION BONDS: POLICE/EMERGENCY DISPATCH FACILITY</b>			
\$ 8,393	\$ 3,167	\$ 1,017	Beginning Fund Balance	\$ 746	\$ (271)	\$
-	-	-	Current Taxes	-	0	
2,001	1,149	-	Delinquent Taxes	-	0	
25	413	-	Interest	7	7	-
-	-	-	Transfers In	-	0	-
\$ 10,419	\$ 4,729	\$ 1,017	TOTAL G. O. BONDS	\$ 753	\$ (264)	\$ 0
\$ 19,871,647	\$ 18,593,672	\$ 19,311,869	<b>TOTAL RESOURCES</b>	\$ 20,348,749	\$ 1,036,880	\$ 0

# PROJECTED MONTHLY SALARY SCHEDULE

1-1/2% 1-1/2%

General Employees

1-1/2% 1-1/2%

Emergency Service Employees

	<u>Positions</u>	<u>Salary Range</u>	
<b><u>LEGISLATIVE</u></b>			
0.15	Mayor (1 elected)	\$85	\$85
0.85	City Council (7 elected)	\$75	\$75
<b><u>EXECUTIVE</u></b>			
1	City Manager	\$7,160	\$8,374
1	Administrative Assistant	\$4,014	\$4,695
<b><u>FINANCE</u></b>			
1	Finance Director	\$5,482	\$6,412
1	Accounting Technician	\$2,902	\$3,394
<b><u>MUNICIPAL COURT</u></b>			
0.25	Judge		\$4,350
2	Court Clerk II	\$2,856	\$3,341
1	Court Clerk I	\$2,698	\$3,156
<b><u>COMMUNITY DEVELOPMENT</u></b>			
1	Planner	\$4,695	\$5,491
1	Planning Assistant	\$2,902	\$3,394
<b><u>BUILDING INSPECTION PROGRAM</u></b>			
1	Building Inspector	\$4,352	\$5,090
1	Permit Technician	\$2,902	\$3,394
<b><u>PARKS</u></b>			
1	Maintenance Worker I	\$2,698	\$3,156
0.2	Park Temporary Labor	\$11.00/hr	\$11.00/hr
<b><u>POLICE</u></b>			
1	Chief of Police	\$6,107	\$7,143
1	Emergency Communication Supervisor	\$4,226	\$4,943
2	Patrol Service Division Sergeant	\$4,885	\$5,714
11	Police Officer	\$3,885	\$4,722
1	School Resource Officer	\$3,885	\$4,722
1	Community Services Specialist/CEO	\$3,171	\$3,855
5.5	Dispatcher/Matron	\$3,027	\$3,681
0.25	Janitor (pt)	\$10.04/hr	\$11.74/hr
<b><u>LIBRARY</u></b>			
1	Director of Library Services	\$4,358	\$5,098
1.1	Library Assistant ( 2 pt 1 on-call)	\$15.57/hr	\$18.21/hr



**PROJECTED MONTHLY SALARY SCHEDULE**

**1-1/2% 1-1/2%**

**General Employees**

**1-1/2% 1-1/2%**

**Emergency Service Employees**

<b>Positions</b>		<b>Salary Range</b>	
<b><u>PUBLIC WORKS</u></b>			
1	Public Works Director	\$5,482	\$6,412
1	Office Manager 2	\$3,402	\$3,979
1	Public Works Secretary	\$2,698	\$3,156
2	Utility Billing Clerk 2	\$2,856	\$3,341
1	Staff Engineer	\$4,387	\$5,131
2	Engineering Tech II	\$3,579	\$4,186
1	Mechanic	\$3,299	\$3,859
1	Maintenance Superintendent	\$4,387	\$5,131
1	Crew Leader - Streets	\$3,299	\$3,859
2	Crew Leader - Coll & Dist	\$3,312	\$3,873
8	Municipal Maintenance Worker	\$2,902	\$3,394
<b><u>NON-DEPARTMENTAL</u></b>			
0.5	Janitor (pt)	\$10.39/hr	\$12.15/hr
0.25	City Attorney		\$4,821
<hr/>			
60.05			

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							
<b>Monthly Salaries</b>		Legislative	Executive	Finance	M. Court	CDD	Parks	Building	Non-Dept.
includes longevity & certificate incentives									
<b><u>LEGISLATIVE</u></b>									
0.15	Mayor (1 elected)	\$85							
0.85	City Council (7 elected)	\$75							
<b><u>EXECUTIVE</u></b>									
1	City Manager		\$8,706						
1	Administrative Assistant		\$4,426						
<b><u>FINANCE</u></b>									
1	Finance Director			\$6,666					
1	Accounting Technician			\$3,428					
<b><u>MUNICIPAL COURT</u></b>									
0.25	Judge				\$4,350				
2	Court Clerk II				\$6,230				
1	Court Clerk I				\$3,156				
<b><u>COMMUNITY DEVELOPMENT</u></b>									
1	Planner					\$5,177			
1	Planning Assistant					\$3,395			
<b><u>PARKS</u></b>									
1	Maintenance Worker I						\$3,199		
0.2	Park Temporary Labor (p/t - hourly)						\$250		
<b><u>BUILDING INSPECTION PROGRAM</u></b>									
1	Building Inspector							\$5,187	
1	Permit Technician							\$3,428	
<b><u>NON-DEPARTMENTAL</u></b>									
0.5	Janitor (p/t - hourly)								\$1,329
0.25	City Attorney								\$4,820
<b><u>POLICE</u></b>									
1	Chief of Police								
1	Emergency Communication Supervisor								
2	Patrol Service Division Sergeants								
11	Police Officers								
1	School Resource Officer								
1	Community Services Specialist/CEO								
5.5	Dispatcher/Matron								
0.25	Janitor (pt - hourly)								
<b><u>LIBRARY</u></b>									
1	Director of Library Services								
1.1	Library Assistant ( 2 pt - hourly & 1 on-call)								
<b><u>PUBLIC WORKS</u></b>									
1	Public Works Director						\$209	\$139	
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								
60.05	Monthly salary costs	\$160	\$13,132	\$10,094	\$13,736	\$8,572	\$3,658	\$8,754	\$6,149
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 2015-2016

	Proposed Levy	Estimated Delinquent	Estimated M-5 Loss	Est. Taxes to Receive
General Fund	\$ 579,789	\$ 57,979	\$ 0	\$ 521,810
Police Services	2,621,072	262,107	832,998	1,525,967
Library	<u>335,824</u>	<u>33,582</u>	<u>116,728</u>	<u>185,514</u>
	\$3,536,685	\$ 353,668	\$ 949,726	\$2,233,291

**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. For the coming year the County Assessor estimates Sweet Home property values to grow 2.5 to 2.75% over the 2014-2015 values. A 2% increase was used to develop the property tax revenues for 2015-2016

**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 voters will need to renew Police and Library Local Option Levies in November 2015 to continue funding these services after July 1, 2016. The last time Sweet Home voters approved these 5 year levies was in May 2010 with tax rates of \$6.40 per \$1,000 assessed value for Police services and \$. 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.

**Bonded Debt:** The City of Sweet Home currently has no 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**  
**2015-2016**

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  
2015-2016**

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
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>
	\$2,298,147	\$457,961	\$2,756,108

**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
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>
	\$3,934,382	\$1,135,012	\$5,069,394

**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
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>
	\$4,250,000		\$177,625	\$4,427,625



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

**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.

<b>S04002</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>
	\$6,186,829	\$836,266	\$7,023,095

<b>G04003</b>	Principal	Interest	Total
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>
	\$3,008,794	\$1,256,360	\$4,265,154

## “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**

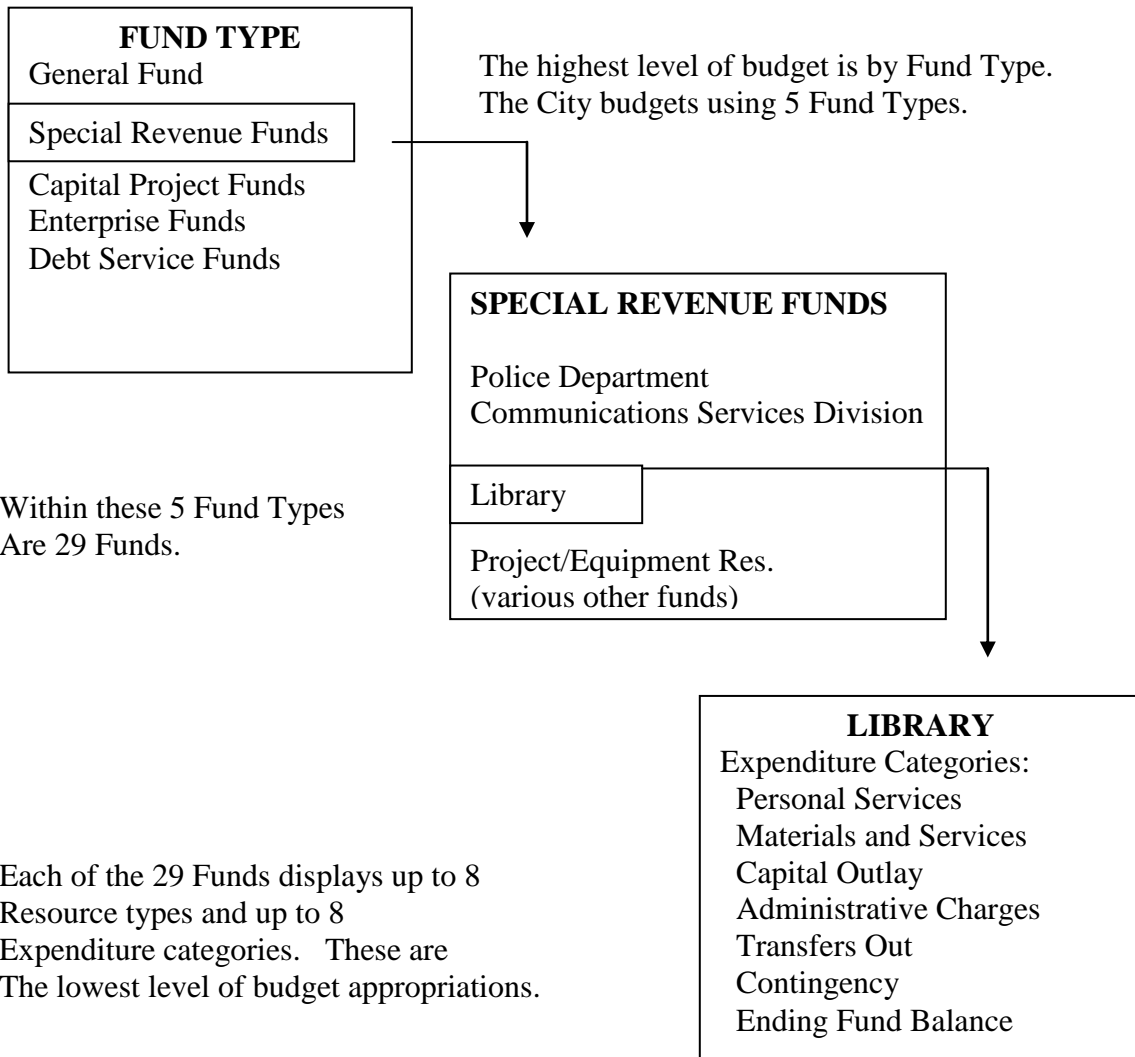
**Measure 47** - Rolled back assessed property values to 90% of 1995-96 levels & limited assessed growth for individual properties to 3%. Required Double Majority to pass voter approved funding requests. Exempted only Bonded Debt from the cut and cap.

### **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!