



CITY OF  
SWEET HOME, OREGON

2016-2017

ADOPTED OPERATING BUDGET

# **CITY OF SWEET HOME**

## **2016 - 2017 OPERATING BUDGET**

for the period from July 1, 2016 through June 30, 2017



### **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.

**SWEET HOME**  
**APPROVED OPERATING BUDGET**  
**FY 2016-2017**



The Sweet Home Budget Committee approved the 2016-2017 Operating Budget on May 7, 2016 with the following changes:

**General Fund:**

**Parks Fund**

A full-time municipal maintenance position was added to work in the Parks during the summer months and in Public Works maintenance the remainder of the year increasing Parks maintenance staff to 1.50 FTE.

**Transfers**

\$80,000 was added as a transfer to the Building Reserve Fund

\$ 5,000 was added as a transfer to the Parks & Rec Fund

\$ 5,000 was added as a transfer to the Special Events Fund

These changes reduced the General Fund's Ending Fund Balance from \$793,276 to \$666,425

**Library:**

Funding to increase the part-time library assistants' hours and adding another part-time assistant, enabling the Library to be open 6 days a week with longer hours on Fridays, was approved by the Budget Committee.

This change reduced the Library's Ending Fund Balance from \$176,433 to \$146,433.

**Gas Tax Fund, Water Fund, Wastewater Fund, & Storm Water Drainage:**

The funding for the Maintenance Supervisor position was reallocated to the Contingency line in each of these funds. This increased the Contingency lines in these funds

The remaining cost of the .50 Municipal Maintenance employee for General Fund Parks was spread over these Funds reducing their Ending Fund Balances

Changes as approved by the Budget Committee increased the overall Budget from its Proposed \$20,910,596 to \$21,000,596 - a \$90,000 increase due to transfers recognized in the Building Reserve Fund, Parks & Rec Fund and Special Events Fund.

A Public Hearing was held on June 28, 2016 at 7:30 pm in the City Hall Annex. Following public review, the City Council adopted the 2016-2017 Operating Budget without any changes.

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# SWEET HOME

## BUDGET MESSAGE

### FY 2016-2017



April 21, 2016

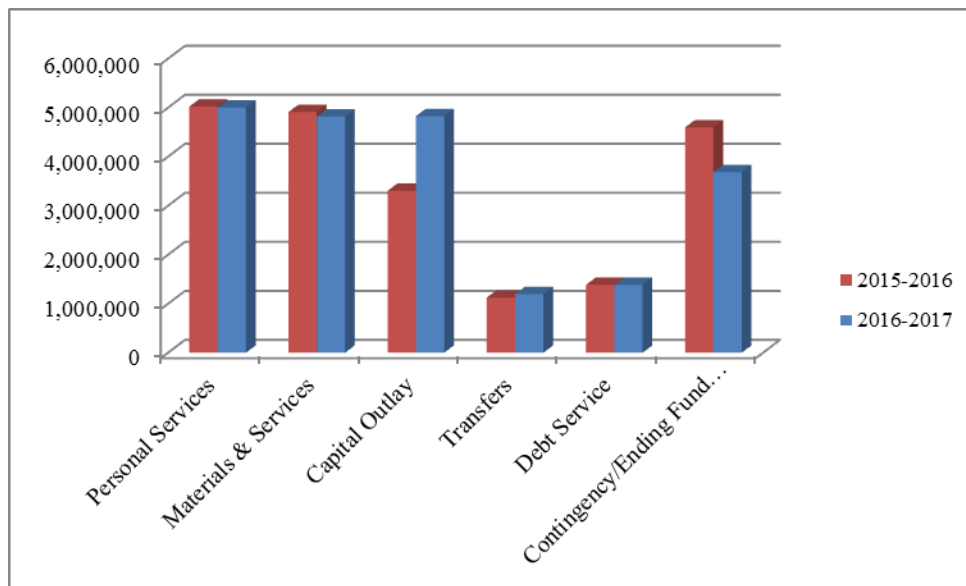
Members of the Budget Committee:

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 2016-2017.

The total proposed budget for fiscal year 2016-2017 is \$20,910,596. This requested amount is up approximately \$561,847, or 3% over the previous years adopted budget of \$20,348,749.

The increase is the result of additional expenditures totaling \$1,522,872 in Capital Outlay, while Personnel Services, Materials & Services, Debt Service and Ending Fund Balances are proposed to be \$1,055,084 less than the previous budget. Internal Transfers and Contingency are proposed to be slightly more by \$94,059.

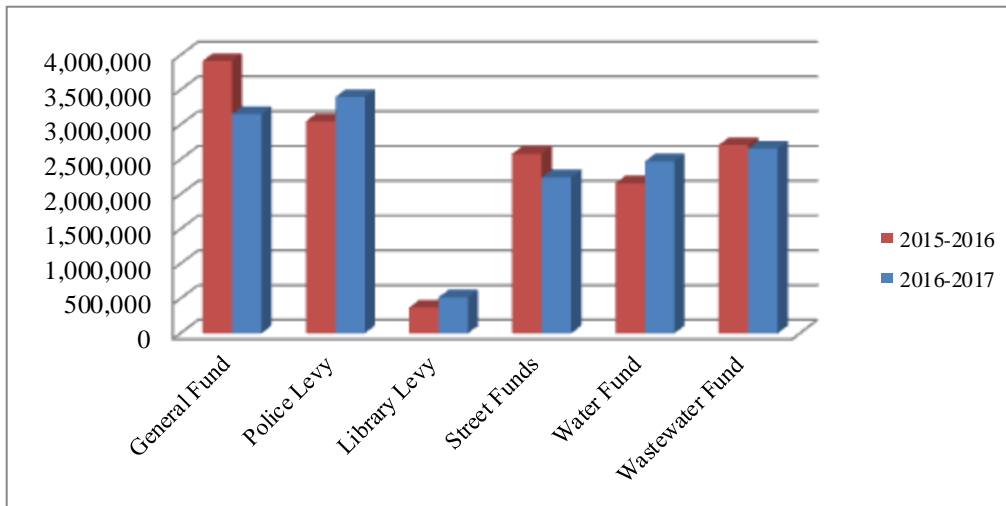
#### 2016 – 2017 Proposed Budget by Expenditures



The following summarizes changes in 2016-2017 Expenditures as compared to the 2015-2016 Adopted Budget as shown in the graph above:

✓ Personnel Services decreased	\$ (21,139)	0 %
✓ Materials & Services decreased	\$ (92,517)	(2%)
✓ Capital Outlays increased	\$ 1,522,872	(46%)
✓ Transfers increased	\$ 85,488	6%
✓ Debt Service decreased	\$ ( 82)	0%
✓ Contingency/Ending Balances decreased	\$ (941,346)	(20%)

## 2016 - 2017 Proposed Budget by Major Funds



The following summarizes changes in 2016-2017 Major Funds as compared to the 2015-2016 Adopted Budget as shown in the graph above:

✓ General Fund decreased	\$ (764,308)	(20 %)
✓ Police Operating Levy increased	\$ 348,003	11%
✓ Library Operating Levy increased	\$ 148,042	40%
✓ Street Funds decreased	\$ (338,091)	(13%)
✓ Water Operating Fund increased	\$ 314,458	15%
✓ Wastewater Oper. Fund decreased	\$ (50,304)	(2%)

### Assumptions used to develop the proposed 2016-2017 Operating Budget:

#### Revenue 2016-2017

- ✓ Sweet Home voters renewed both Police and Library Operating Levies for another five years with increases in rates from \$6.40 to \$7.85 in the Police Levy and from \$.82 to \$1.17 in the Library Levy.
- ✓ Linn County expects Sweet Home property values to increase 1.5% - 5.0%. A 3% increase was used to develop property tax revenue projections in the General, Police and Library Operating Funds.
- ✓ Property Tax compression is assumed to be a 32% reduction for both levies.
- ✓ Beginning fund balances are overall proposed to be less due to increased transfers, capital expenditures and no utility rate/revenue increase during the 2015-2016 budget year.
- ✓ Revenues from Franchise Fees, Building Permits, and State Shared Revenues are expected to increase by approximately \$38K.
- ✓ While this budget proposal anticipates proposed increases in Water and Wastewater revenues, the user rates to generate these revenues are not yet finalized.
- ✓ No rate increase has been proposed in the Storm Water Fund.
- ✓ No revenue has been anticipated from Marijuana sales pending the outcome of a community vote regarding same in November.

## **Expenditures 2016-2017**

- ✓ Includes continued funding for the School Resource Officer Program
- ✓ Includes increases in Library service programs and weekly hours.
- ✓ Personnel Service costs include only the potential insurance benefit cost increases as both Police and General Service contracts are in negotiation.
- ✓ Materials & Service expenditures increased in all operating funds due to general increases of such common expenditures as utilities, operational supplies. Proposed reductions in Materials & Service lines in Capital Funds reduced the overall Materials & Service budget.
- ✓ While no transfers are proposed out of the General Fund to support any funds, more transfers are proposed from the Water, Wastewater and Storm water Funds into Capital Reserve Funds for future projects.

## **Potential Major Fiscal Challenges or Factors**

During the 2016-2017 operating year, I anticipate the following that could provide fiscal challenges for the City:

1. **Police and General Employees Labor Contracts** – Both collective Bargaining Agreements with represented employees are scheduled to expire June 30, 2016. Negotiations are currently in process with the hopes that successor agreements will be secured during the 2016 – 2017 fiscal year.
2. **Capital Facility Needs** – The possibility of creating a new Municipal Court operation facility in conjunction with the Police Services Building is a strong possibility. Final cost estimates for the proposal are still being developed for Council consideration, and may not be completed by the end of the 2015-2016 budget year. The City will also be faced with the need for significant improvements at the Wastewater Treatment Plant for operations and permit requirements.
3. **New and or Expanded Programs and Services** – Developing sustainable funding for possible expanded municipal services and programs including a residential habitability code, expanded code enforcement efforts, dedicated economic development efforts and improved parks and open space facilities and programs as tentatively identified in the City Council's 2016 – 2017 Goals.

## **In Conclusion**

This proposed operating budget is intended to be responsive to the ongoing service needs as well as the desires of the Council and community to see services improved and or expanded in identified operations.

The long term financial outlook for the City is continually improving as a result of resurgence in development and overall economic improvement. This growth, coupled with continued conservative budget management will hopefully keep the City on a positive fiscal trajectory, and provide the ability to continue to provide efficient and effective municipal service to the Citizens of the community.

Sincerely,

Craig Martin, ICMA-CM  
City Manager

# City of Sweet Home



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

### **CITY COUNCIL MEMBERS**

James Gourley, Mayor

James Goble

Jeffrey D. Goodwin

Bruce Hobbs

Greg Mahler

Dave Trask

Ryan Underwood

### **CITIZEN MEMBERS**

Andrew Allen

Brent Gaskey

Diane Gerson

Dave Holley

Gerritt Schaffer

vacant

vacant

### 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 2016-2017 Budget Calendar**

1. Notice of Budget Committee Meeting  
Appears in The New Era Newspaper Wed., April 6 & 13
  
2. **BUDGET COMMITTEE MEETING** **Thurs., April 21**
  
3. Time allowance for further Budget  
Committee meetings, preparing budget  
Documents, changes and notice for Budget Monday, May 2  
through  
Friday, May 27
  
4. Notice of Budget Hearing & Summary  
To The New Era Newspaper Friday, June 3
  
5. Notice of Budget Hearing & Summary Wed., June 8
  
6. **COUNCIL BUDGET HEARING** Tues., June 21
  
7. Council adopts Budget and appropriates  
Resources Tues., June 21
  
8. End of Fiscal Year Thurs., 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 positions, 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  
James Goble  
Jeffrey D. Goodwin  
Bruce Hobbs  
Greg Mahler  
Dave Trask  
Ryan Underwood

### Citizen Members

Andrew Allen  
Brent Gaskey  
Diane Gerson  
Dave Holley  
Gerritt Schaffer  
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 2016-2017 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.

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 a 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 funds 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.

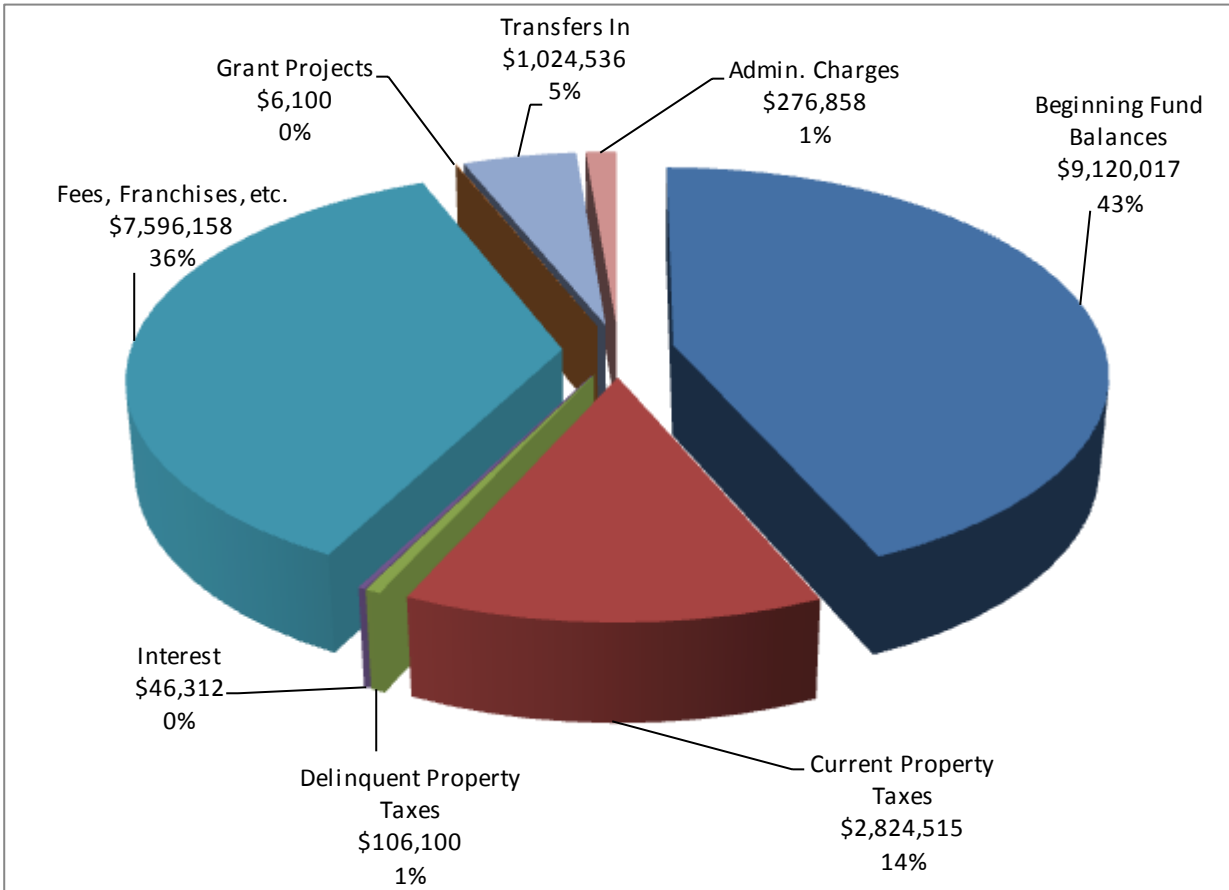
## **VIII. INVESTMENTS**

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.

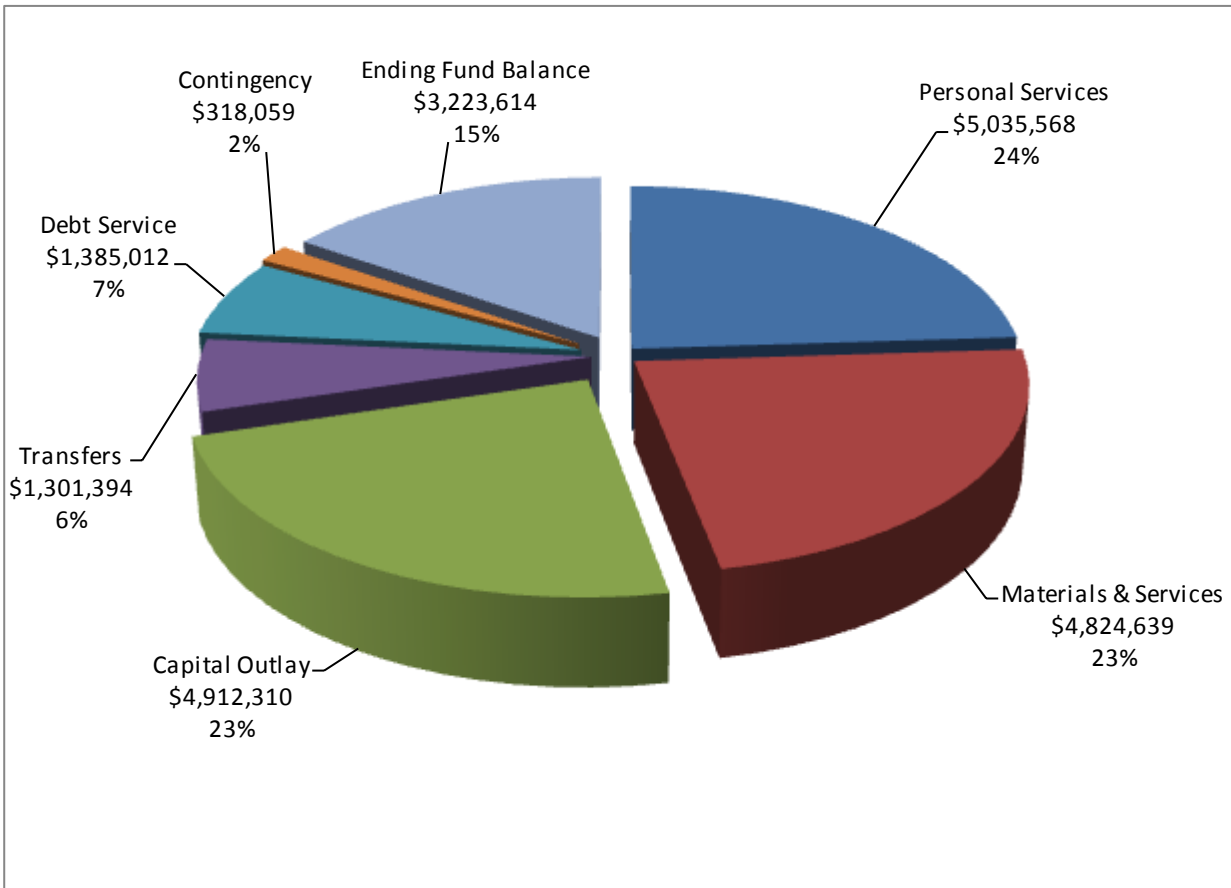
**WHERE THE MONEY COMES FROM  
ALL FUND REVENUES  
2015-16 BUDGET VS. 2016-17 ADOPTED BUDGET**



**WHERE THE MONEY COMES FROM  
ALL FUND REVENUES  
2015-16 vs 2016-17**

	<u>ACTUAL</u> <u>2013-2014</u>	<u>ACTUAL</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>	<u>PROPOSED</u> <u>2016-2017</u>	<u>%</u> <u>CHANGE</u>
Beginning Fund Balances	\$10,207,683	\$9,366,192	<b>\$9,200,030</b>	<b>\$9,120,017</b>	-0.87%
Current Property Taxes	\$2,171,344	\$2,360,765	<b>\$2,233,291</b>	<b>\$2,824,515</b>	26.47%
Delinquent Property Taxes	\$95,393	\$108,613	<b>\$102,526</b>	<b>\$106,100</b>	3.49%
Interest	\$69,820	\$65,720	<b>\$44,369</b>	<b>\$46,312</b>	4.38%
Fees, Franchises, etc.	\$5,638,043	\$6,382,163	<b>\$7,636,528</b>	<b>\$7,596,158</b>	-0.53%
Grant Projects	\$28,488	\$2,813	<b>\$6,100</b>	<b>\$6,100</b>	0.00%
Transfers In	\$225,143	\$818,196	<b>\$849,047</b>	<b>\$1,024,536</b>	20.67%
Admin. Charges	<u>\$157,758</u>	<u>\$268,792</u>	<u><b>\$276,858</b></u>	<u><b>\$276,858</b></u>	<u>0.00%</u>
<b>Total</b>	<b>\$18,593,672</b>	<b>\$19,373,254</b>	<b>\$20,348,749</b>	<b>\$21,000,596</b>	<b>3.20%</b>

**WHERE THE MONEY GOES**  
**ALL FUND EXPENDITURES**  
**2015-16 BUDGET VS. 2016-17 ADOPTED BUDGET**



**WHERE THE MONEY GOES**  
**ALL FUND EXPENDITURES**  
**2015-16 vs 2016-17**

	<u>ACTUAL</u> 2013-2014	<u>ACTUAL</u> 2014-2015	<u>BUDGET</u> 2015-2016	<u>ADOPTED</u> 2016-2017	<u>% CHANGE</u>
Personal Services	\$4,281,746	\$4,254,524	\$5,023,386	\$5,035,568	0.24%
Materials & Services	\$2,650,742	\$2,641,018	\$4,912,156	\$4,824,639	-1.78%
Capital Outlay	\$522,785	\$401,774	\$3,304,438	\$4,912,310	48.66%
Transfers	\$354,851	\$1,081,289	\$1,125,906	\$1,301,394	15.59%
Debt Service	\$1,427,869	\$1,379,784	\$1,385,094	\$1,385,012	-0.01%
Contingency	\$0	\$0	\$261,777	\$318,059	21.50%
Ending Fund Balance	\$9,355,679	\$9,614,865	\$4,335,992	\$3,223,614	-25.65%
<b>Total</b>	<b>\$18,593,672</b>	<b>\$19,373,254</b>	<b>\$20,348,749</b>	<b>\$21,000,596</b>	<b>3.20%</b>

**CITY OF SWEET HOME**  
**2016-2017**  
**ADOPTED OPERATING BUDGET**  
**Fund Balance Analysis**

City Funds	Beginning Fund Balance	Projected Revenue	Transfer		Personal Services
			IN	OUT	
100 General Fund	976,155	1,898,949	276,858	92,500	1,185,702
200 Police Operating Levy Fund	1,264,731	2,130,301		20,000	2,109,418
201 Library Operating Levy Fund	183,498	332,966		13,000	239,531
202 Project/Equipment Reserve	316,971	1,265	175,710		
204 Narcotic Enforcement Fund	91,884	271			
300 Community Center Oper. Fund	10,737	34,264			
310 Building Reserve Fund	1,008,675	8,050	80,000		
401 Bonded Debt Fund	0	0			
455 Special Assessment	768	4			
457 Parks & Recreation	43,516	3,589	5,000		
500 Water Fund	271,168	2,200,488		457,356	522,086
501 Water Development Reserve	355,923	3,059			
502 Water Capital Reserve	82,040	490			
503 Water Depreciation Reserve	443,329	2,112	302,990		
550 Wastewater Fund	0	2,655,460		413,702	569,674
551 Wastewater Development Reserve	408,714	2,867			
552 Wastewater Capital Reserve	520,561	2,447			
553 Wastewater Depreciation Reserve	1,025,686	5,332	286,836		
560 Storm Water Drainage Fund	149,570	60,586		114,000	80,047
561 Storm Water Development Reserve	10,866	51			
562 Storm Water Capital Reserve	25,559	108	47,000		
563 Storm Water Depreciation Reserve	84,373	397	47,000		
570 Street Maint. Improvement Fund	1,205,685	310,794		25,000	
575 State Gas Tax Fund	201,922	523,328		165,836	329,110
585 PATH Program	195,258	610	75,000		
753 Weddle Bridge	4,650	22			
754 Special Events	4,024	10,013	5,000		
755 Public Transit Grant Fund	0	90,263			
760 Housing Rehabilitation Fund	233,754	301,099			
<b>2016-2017 ADOPTED BUDGET</b>	<b>9,120,017</b>	<b>10,579,185</b>	<b>1,301,394</b>	<b>1,301,394</b>	<b>5,035,568</b>
<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>INCREASE/(DECREASE)</b>	<b>(80,013)</b>	<b>556,372</b>	<b>175,488</b>	<b>175,488</b>	<b>12,182</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>
1,020,435	86,900		100,000	2,485,537	666,425	3,151,962
265,911	24,020		50,000	2,469,349	925,683	3,395,032
106,500	1,000		10,000	370,031	146,433	516,464
	120,000			120,000	373,946	493,946
	92,155			92,155	0	92,155
44,001			1,000	45,001	0	45,001
3,000	1,080,000			1,083,000	13,725	1,096,725
				0	0	0
				0	772	772
1,367	46,561			47,928	4,177	52,105
716,013	11,901	500,492	69,744	2,277,592	194,064	2,471,656
75,000	200,000			275,000	83,982	358,982
	70,000			70,000	12,530	82,530
140,000	420,000			560,000	188,431	748,431
722,492	23,323	884,520	41,749	2,655,460	0	2,655,460
50,000	300,000			350,000	61,581	411,581
75,000	435,000			510,000	13,008	523,008
400,000	900,000			1,300,000	17,854	1,317,854
5,650	2,000		8,459	210,156	0	210,156
	10,700			10,700	217	10,917
10,000	55,000			65,000	7,667	72,667
10,000	120,000			130,000	1,770	131,770
400,000	740,000			1,165,000	351,479	1,516,479
134,482	8,750		37,107	675,285	49,965	725,250
	165,000			165,000	105,868	270,868
4,672				4,672	0	4,672
15,000				15,000	4,037	19,037
90,263				90,263	0	90,263
534,853				534,853	0	534,853
4,824,639	4,912,310	1,385,012	318,059	17,776,982	3,223,614	21,000,596
4,912,156	3,304,438	1,385,094	261,777	16,012,757	4,335,992	20,348,749
<b>(87,517)</b>	<b>1,607,872</b>	<b>(82)</b>	<b>56,282</b>	<b>1,764,225</b>	<b>(1,112,378)</b>	<b>651,847</b>

**RESOLUTION NO. 10 FOR 2016**

**A RESOLUTION ADOPTING A BUDGET FOR 2016-2017, 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, 2016 to June 30, 2017;

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 \$7.85 per \$1,000 of assessed value for the Police Local Option Levy, the rate of \$1.17 per \$1,000 of assessed value for the Library Local Option Levy; and non-advalorem – customer sewer usage charges not to exceed \$31,889.10 and that these taxes are hereby imposed and categorized for tax year 2016-2017 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$1.4157/\$1000	
Local Option Levies	\$9.0200/\$1000	
Customer Sewer Usage Charges		\$31,889.10

Be it further resolved that the City Council adopts the 2016-2017 budget approved by the Budget Committee in the total sum of \$21,000,596 now on file at City Hall and hereby provides that appropriations are made for the fiscal year beginning July 1, 2016 as follows:

GENERAL FUND

General Government Legislative	\$ 19,588
Executive Department	262,498
Finance Department	213,390
Municipal Court	297,377
Community Development Dept.	192,073
Parks	239,925
Building Program	181,450
Community Service Programs	18,300
Non-Departmental	845,936
Capital Outlay	25,000
Operating Contingencies	100,000
Transfers to Other Funds	<u>90,000</u>
	\$3,151,962*

\*Includes a \$666,425 Ending Fund Balance

SPECIAL REVENUE FUNDS

Police Levy Fund:

Police & Communications Operations	\$2,375,329
Capital Outlay	24,020
Operating Contingencies	50,000
Transfers to Other Funds	<u>20,000</u>

\$3,395,032\*

\*Includes a \$925,683 Ending Fund Balance

Library Levy Fund:

Operations	\$ 346,031
Capital Outlay	1,000
Operating Contingencies	10,000
Transfers to Other Funds	<u>13,000</u>

\$ 516,464\*

\*Includes a \$146,433 Ending Fund Balance

Project/Equipment Reserve:

Capital Outlay	<u>\$ 120,000</u>
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\$ 493,946\*

\*Includes \$373,946 Ending Fund Balance

Narcotic Enforcement Reserve Fund:

Capital Outlay	\$ 92,155
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State Gas Tax Fund:

Operations	\$ 463,592
Capital Outlay	8,750
Operating Contingencies	37,107
Transfers to Other Funds	<u>165,836</u>

\$ 725,250\*

\*Includes \$49,965 Ending Fund Balance

Street Maintenance Improvements:

Operations	\$ 400,000
Capital Outlay	740,000
Transfers to Other Funds	<u>25,000</u>

\$1,516,479\*

\*Includes \$351,479 Ending Fund Balance

Path Program Fund:		
Capital Outlay	<u>\$ 165,000</u>	\$ 270,868*
*Includes \$105,868 Ending Fund Balance		
Public Transit Grant:		
Operations		\$ 90,263
Special Events Fund:		
Operations		\$ 19,037
Housing Rehabilitation Program:		
Operations		\$ 534,853
Community Center Operating Fund:		
Operations	\$ 44,001	
Operating Contingencies	<u>1,000</u>	
		\$ 45,001
Building Fund:		
Operations	\$ 3,000	
Capital Outlay	1,080,000	
		\$1,096,725*
*Includes \$13,725 Ending Fund Balance		
Parks & Recreation Program:		
Operations	\$ 1,367	
Capital Outlay	<u>46,561</u>	
		\$ 52,105
*Includes \$4,177 Ending Fund Balance		
Weddle Bridge Fund:		
Operations		\$ 4,672

Special Assessments:		
Transfers	\$ <u>    0</u>	\$ 772*
*Includes \$772 Ending Fund Balance		

CAPITAL PROJECT FUNDS

Water SDC Fund:		
Operations	\$ 75,000	
Capital Outlay	<u>200,000</u>	
		\$ 358,982*
*Includes \$83,982 Ending Fund Balance		

Water Capital Construction Fund:		
Capital Outlay	\$ <u>70,000</u>	
		\$ 82,530*
*Includes \$12,530 Ending Fund Balance		

Water Depreciation Reserve Fund:		
Operations	\$ 140,000	
Capital Outlay	<u>420,000</u>	
		\$ 748,431*
*Includes \$188,431 Ending Fund Balance		

Wastewater SDC Fund:		
Operations	\$ 50,000	
Capital Outlay	<u>300,000</u>	
		\$ 411,581
*Includes \$61,581 Ending Fund Balance		

Wastewater Capital Construction Fund:		
Operations	\$ 75,000	
Capital Outlay	<u>435,000</u>	
		\$ 523,008*
*Includes \$13,008 Ending Fund Balance		

Wastewater Depreciation Reserve Fund:		
Operations	\$ 400,000	
Capital Outlay	<u>900,000</u>	\$1,317,854*

\*Includes \$17,854 Ending Fund Balance

Storm Water SDC Fund:		
Capital Outlay	\$ <u>10,700</u>	\$ 10,917 *

\*Includes \$217 Ending Fund Balance

Storm Water Capital Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>55,000</u>	\$ 72,667*

\*Includes \$7,667 Ending Fund Balance

Storm Water Depreciation Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>120,000</u>	\$ 131,770

\*Includes \$1,770 Ending Fund Balance

#### ENTERPRISE FUNDS

Water Fund:		
Operations	\$1,238,099	
Capital Outlay	11,901	
Debt Service	500,492	
Operating Contingencies	69,744	
Transfers to Other Funds	<u>457,356</u>	\$2,471,656*

\*Includes \$194,064 Ending Fund Balance

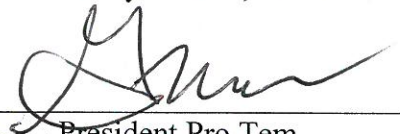
Wastewater Fund:		
Operations	\$1,292,166	
Capital Outlay	23,323	
Debt Service	884,520	
Operating Contingencies	41,749	
Transfers to Other Funds	<u>413,702</u>	\$2,655,460

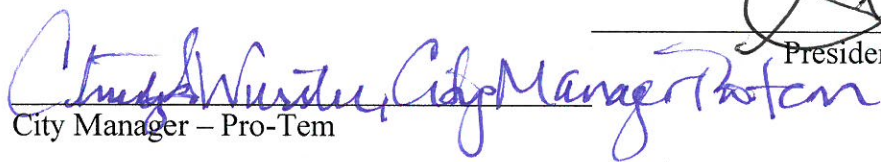
Storm Water Drainage Fund:

Operations	\$ 85,697	
Capital Outlay	2,000	
Operating Contingencies	8,459	
Transfers to Other Funds	<u>114,000</u>	
		\$ 210,156

TOTAL APPROPRIATIONS \$21,000,596

PASSED by the Council and approved by the Mayor this 28th day of June, 2016.

  
\_\_\_\_\_  
President Pro Tem

  
\_\_\_\_\_  
City Manager – Pro-Tem

## 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 2015	9,090
Registered Voters in Sweet Home	4,173
Total assessed value of property in Sweet Home, Oregon	\$421,512,619
Total market value of property in Sweet Home, Oregon	\$511,219,980

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 2015	10,155

Recreation and Culture:

Number of libraries	1
Number of total circulation during 2015	45,680
Number of registered library patrons during 2015	5,839
Number of developed parks	11
Number of Community Centers	1

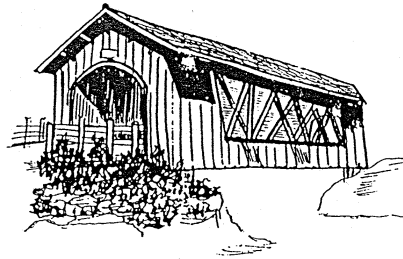
Sweet Home Fire & Ambulance District:

Number of stations	4
Number of administration personnel	5
Number of emergency services personnel	20
Number of Ambulance/Fire volunteers	48
Number of ambulance calls during fiscal year	2,699
Number of fire calls during fiscal year	351
Number of rescue squad call during fiscal year	78
Number of FIREMED subscribers (households)	1,054

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 2015	388.381 MG
Street Lights:	
Number in the City (Pacific Power)	912
Education:	
Schools:	
Number of elementary schools	4
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	132
Number of support staff	171
Student Enrollment	2,692
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 of Sweet Home Council Goals 2016



## Introduction

The Sweet Home City Council met in a workshop on January 22 -23, 2016 for the purpose of reflecting on the accomplishments of the prior year, and to set a strategic direction for 2016. The primary product of this workshop was to develop a set of Council Goals for 2016.

Preliminary Goals for 2016-2107 were developed, but as of the scheduling of the budget meetings, have not been finalized by City Council.

The following pages list the City Council's values with possible goals.

# City of Sweet Home

## Preliminary Goals 2016 - 2017

### Healthy Economy

**Goal: Create an economic development function in City Hall to lead and implement economic development**

Objectives:

1. Establish a Council Committee focused on local economic development efforts  
Actions: Assign committee members (Chamber/SHARE/CWCOG appointees?)  
Identify and attend economic development training opportunities
2. Establish a dedicated City staff position for economic development efforts  
Actions: Determine partnership opportunities for position  
Assign/Recruit/Hire position

**Goal: Create a comprehensive City economic development plan combining what already exists**

Objectives:

1. Create a plan for strengthening Sweet Home's economic future including action steps benchmarks, and performance measures.  
Actions: Compile all current active economic development efforts and strategies  
Complete Urban Renewal Economic Feasibility Study  
Determine resources necessary to develop plan  
Engage consultant to assist with City plans development

**Goal: Continue partnerships with other agencies and groups to further the redevelopment of the County mill properties**

Objectives:

1. Leverage partnerships to support redevelopment efforts for economic and livability benefits  
Actions: Assign Staff and Council members to existing groups and committees focused on Mill site properties  
Continue support and leading of public outreach events and efforts  
Seek funding sources for implementing mitigation and redevelopment efforts

### Effective Government

**Goal: Create a technology assessment and plan to leverage existing resources and meet public expectations and better communicate with the public**

Objectives:

1. Determine strengths, weaknesses, opportunities and threats of existing technology  
Actions: Develop strategies to improve utilization of existing technologies  
Identify new technologies to improve internal and external communication, transparency and operational efficiencies  
Update digital image of City through revamped website and social media

**Goal: Create a community and/or a city government Strategic Plan**

Objectives:

1. To determine if a Community or organizational strategic plan will be beneficial  
Actions: Review 2012 – 2013 Community strategic plan to determine viability  
Identify costs and process for community and or organizational strategic plan

**Goal: Develop stable, long term funding for Police and Library operations**

Objectives:

1. To establish a stable long term funding stream for Police and Library operations to replace temporary operating levies  
Identify funding options and limitation currently available  
Actions: Identify and analyze (SWOT) existing funding options available under current conditions  
Support legislative efforts regarding property tax reform

**Livability**

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**Goal: Establish a Healthcare committee and follow through to systems improvements**

Objectives:

1. Create a framework to improve stakeholder communication regarding local and regional healthcare needs  
Actions: Create and Council subcommittee on Health care  
Identify local and regional healthcare stakeholders  
Determine existing services levels and identify needs and gaps in system  
Advocate for local and regional healthcare system improvements  
Explore F.I.T. City program and other community based health improvement programs

**Goal: Create local policy and codes that support the provision of housing to meet the needs of all citizens**

Objectives:

1. Revise residential development code for increased flexibility of residential housing options in all zones  
Actions: Determine process for code audit i.e. internal (staff) or external (consultant)  
Audit land use code and regulations for impediments to desired development in all zones  
Revise code for improved flexibility regarding housing
2. Research the feasibility of implementing a residential habitability code and program  
Actions: Review other habitability code and programs  
Identify desire scale and extent of habitability program  
Identify number of rental housing units in City  
Perform cost/benefit analysis of proposed program  
Establish program funding and implement
3. Improve quality of rental housing stock  
Actions: Leverage City Housing rehabilitation funds to support local quality affordable housing options.  
Establish a low or no interest rental housing improvement loan program

**Goal: Expand City Code Enforcement Program and Services**

Objectives:

1. Improve community livability through expanded code enforcement program and services  
Actions: Increase staffing by .50 FTE  
Audit applicable codes for inconsistencies and procedural encumbrances  
Modify code as identified by audit  
Establish public information and outreach program on common code violations

Increase code violations resolutions by 50%  
Reduce recidivism by 25%  
Reduce average compliance timeframe by 25%

**Goal: Improve opportunities and service levels of City Parks, recreation and open spaces**

**Objective:**

1. Improve the utilization of local Parks, Open Space and Recreation Facilities  
Actions: Commission a Sankey Park re-development concept plan  
Identify funding to implement concept plan  
Establish consistent signage and wayfinding program
2. Improve service levels and maintenance operations of City parks and open spaces  
Actions: Reinststate the utility billing voluntary parks contribution program  
Increase funding for repairs and improvements per Parks Master Plan  
Increase maintenance staffing levels during peak use season  
Expand support for Adopt A Park Program including volunteer recognition efforts
3. Support efforts to improve recreation and open space provisions for area residents and visitors  
Actions: Support the Sweet Home Trails Group, Scenic Bikeway, Community Forest Corridor, Youth Watershed Council on local parks, trails and open space efforts

**Infrastructure**

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**Goal: Develop an City Facilities Building Master Plan**

**Objectives:**

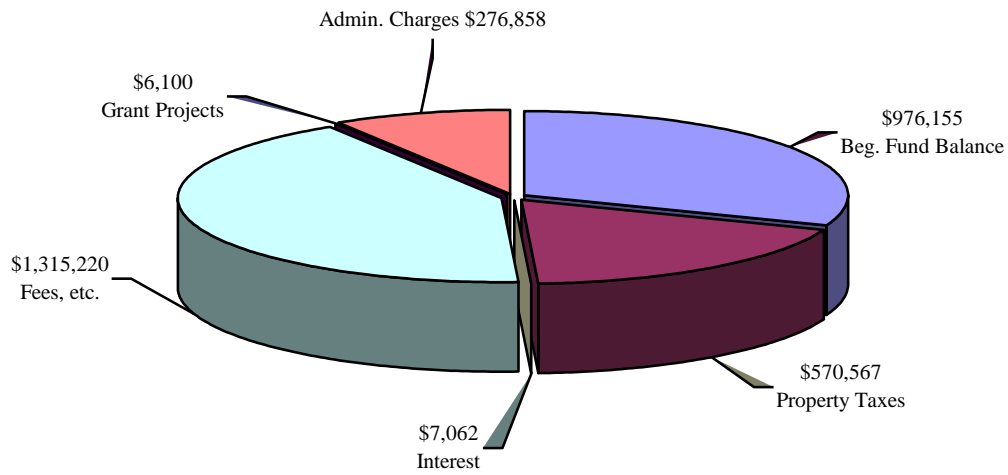
1. Determine immediate and future needs for City building facilities  
Actions: Secure professional services for current and future space needs analysis and  
Perform City wide facilities needs assessment  
Implement security, safety and space upgrades for Municipal Court operations

# General Fund Summary

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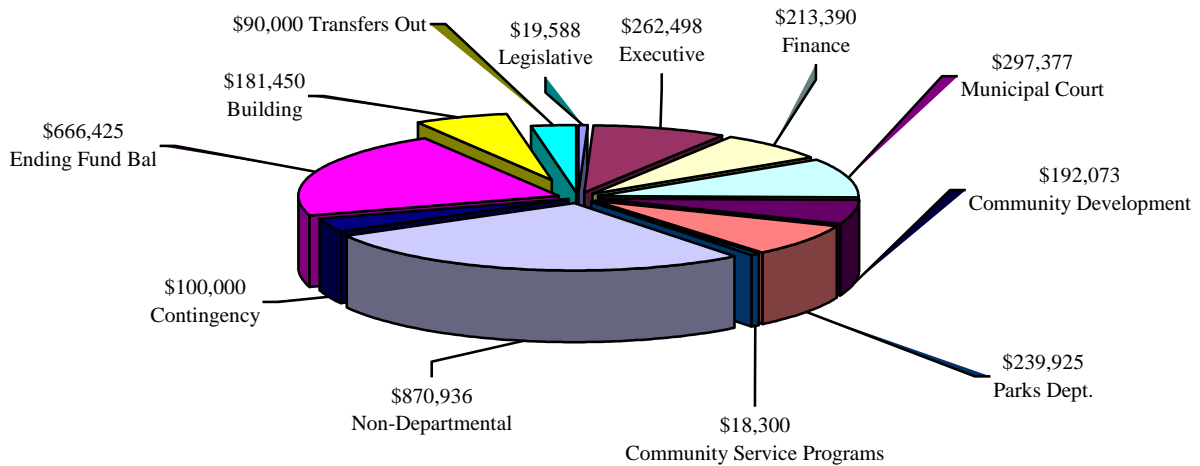
**Total Resources: \$3,151,962**

## 2016-2017 GENERAL FUND RESOURCES



**Total Expenditures: \$3,151,962**

## 2016-2017 GENERAL FUND EXPENDITURES





**GENERAL FUND  
SUMMARY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$ 1,534,066	\$ 1,831,329	\$ 1,797,851	1 Beginning Fund Balance:	\$ 976,155	\$ 976,155	\$ 976,155
503,777	530,898	521,810	2 Current Taxes	553,174	553,174	553,174
20,305	24,199	19,529	3 Delinquent Taxes	17,393	17,393	17,393
13,144	13,141	8,041	4 Interest	7,062	7,062	7,062
1,311,681	1,349,198	1,285,328	5 Other (Fees, etc.)	1,315,220	1,315,220	1,315,220
28,489	2,813	6,100	6 Grant Projects	6,100	6,100	6,100
3,521	1,017	753	7 Transfers In	0	0	0
157,758	268,792	276,858	8 Administrative Charges	276,858	276,858	276,858
<b>\$ 3,572,740</b>	<b>\$ 4,021,387</b>	<b>\$ 3,916,270</b>	<b>9 TOTAL RESOURCES</b>	<b>\$ 3,151,962</b>	<b>\$ 3,151,962</b>	<b>\$ 3,151,962</b>

**GENERAL FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
EXPENDITURES						
1 LEGISLATIVE:						
\$ 6,941	\$ 6,612	\$ 7,175	2 Personnel Services	\$ 7,175	\$ 7,175	\$ 7,175
8,859	10,069	11,350	3 Materials and Services	11,913	11,913	11,913
0	0	500	4 Capital Outlay	500	500	500
15,800	16,681	19,025	5 TOTAL LEGISLATIVE	19,588	19,588	19,588
1 EXECUTIVE:						
232,261	211,673	222,808	2 Personnel Services	240,098	240,098	240,098
16,126	18,880	20,400	3 Materials and Services	19,900	19,900	19,900
200	1,000	2,500	4 Capital Outlay	2,500	2,500	2,500
248,587	231,554	245,708	5 TOTAL EXECUTIVE	262,498	262,498	262,498
1 FINANCE:						
176,850	176,238	182,382	2 Personnel Services	185,340	185,340	185,340
24,395	25,055	25,750	3 Materials and Services	27,050	27,050	27,050
990	1,260	1,000	4 Capital Outlay	1,000	1,000	1,000
202,235	202,553	209,132	5 TOTAL FINANCE	213,390	213,390	213,390
1 MUNICIPAL COURT:						
173,535	193,854	232,164	2 Personnel Services	247,740	247,740	247,740
32,371	35,497	39,020	3 Materials and Services	48,137	48,137	48,137
2,725	830	1,000	4 Capital Outlay	1,500	1,500	1,500
208,631	230,181	272,184	5 TOTAL MUNICIPAL COURT	297,377	297,377	297,377
1 COMMUNITY DEV. DEPT						
85,121	133,356	161,843	2 Personnel Services	157,323	157,323	157,323
31,399	21,960	29,750	3 Materials and Services	33,050	33,050	33,050
0	1,189	700	4 Capital Outlay	700	700	700
500	500	1,000	5 Transfers	1,000	1,000	1,000
117,020	157,004	193,293	6 TOTAL COMMUNITY DEV.	192,073	192,073	192,073
1 PARKS:						
75,477	67,526	76,227	2 Personnel Services	73,104	103,975	103,975
35,105	39,538	79,950	3 Materials and Services	79,950	79,950	79,950
2,414	3,552	14,000	4 Capital Outlay	55,000	55,000	55,000
500	1,000	1,000	5 Transfers	1,000	1,000	1,000
\$ 113,496	\$ 111,616	\$ 171,177	6 TOTAL PARKS	\$ 209,054	\$ 239,925	\$ 239,925

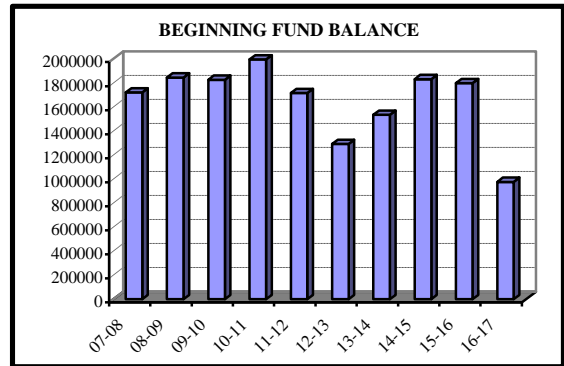
**GENERAL FUND  
SUMMARY**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			1 BUILDING PROGRAM			
\$ 145,788	\$ 147,308	\$ 156,272	2 Personnel Services	\$ 150,506	\$ 156,486	\$ 156,486
20,899	19,474	23,764	3 Materials and Services	23,764	23,764	23,764
0	760	700	4 Capital Outlay	700	700	700
500	500	500	5 Transfers	500	500	500
<u>167,187</u>	<u>168,042</u>	<u>181,236</u>	6 TOTAL BUILDING PRG	<u>175,470</u>	<u>181,450</u>	<u>181,450</u>
			1 COMMUNITY SERVICE PROGRAMS			
-	-	-	2 Personnel Services	-	-	-
11,100	18,300	18,300	3 Materials and Services	18,300	18,300	18,300
-	-	-	4 Capital Outlay	-	-	-
<u>11,100</u>	<u>18,300</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			
83,590	82,976	86,631	2 Personnel Services	87,565	87,565	87,565
522,243	525,968	734,392	3 Materials and Services	758,371	758,371	758,371
0	35,434	100,000	4 Capital Outlay	25,000	25,000	25,000
<u>605,833</u>	<u>644,379</u>	<u>921,023</u>	5 TOTAL NON-DEPARTMENT	<u>870,936</u>	<u>870,936</u>	<u>870,936</u>
0	0	100,000	6 CONTINGENCY	100,000	100,000	100,000
51,521	546,518	545,753	7 TRANSF. TO OTHER FUNDS	0	90,000	90,000
1,831,329	1,694,560	1,039,439	8 ENDING FUND BALANCE	793,276	666,425	666,425
<u>\$ 3,572,740</u>	<u>\$ 4,021,387</u>	<u>\$ 3,916,270</u>	9 TOTAL REQUIREMENTS	<u>\$ 3,151,962</u>	<u>\$ 3,151,962</u>	<u>\$ 3,151,962</u>

## General Fund Resources

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Total Resources available for the FY 2016-17 budget include an estimated beginning fund balance of \$976,155 administrative transfers of \$276,858, \$6,100 in grants, \$570,567 in property taxes and misc. revenues of \$1,322,282. The administrative transfers to the General Fund cover indirect and overhead expenses that the General Fund makes on behalf of other funds.

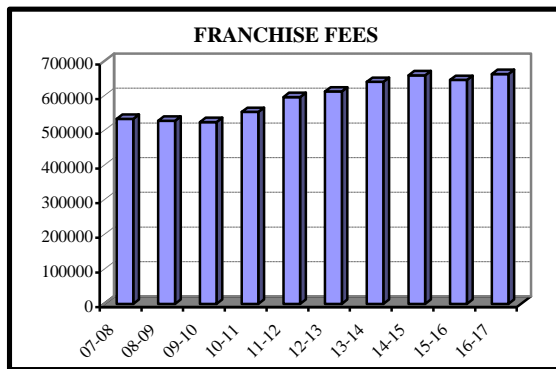


Unlike other cities in Oregon where property taxes provide the majority of General Fund revenues, only 18% of the City of Sweet Home’s General Fund is supported by levied property taxes, while 65% is revenue received from fees, franchises, transfers in and misc. revenues, and 8% from state shared revenues and 9% 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.

21% 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 2016-2017 are based upon historical data and the potential growth of customers subscribing to each service.

Pacific Power & Light: 10-year franchise beginning September 2015. Fee is based on gross operating revenues times 5% paid monthly. Contract ends August 2025.

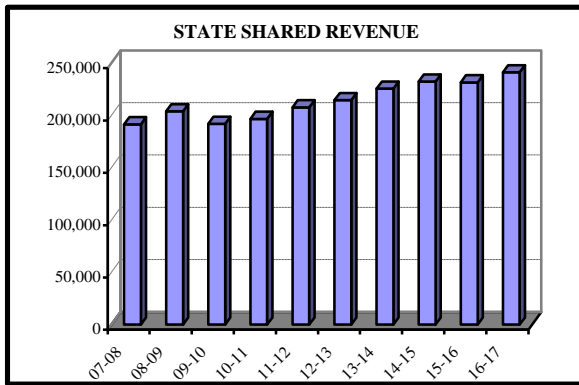


Northwest Natural Gas: 10-year franchise renewed June 2002. Fee is based on gross revenues time 5% paid quarterly. Contract continues to be in negotiations.

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

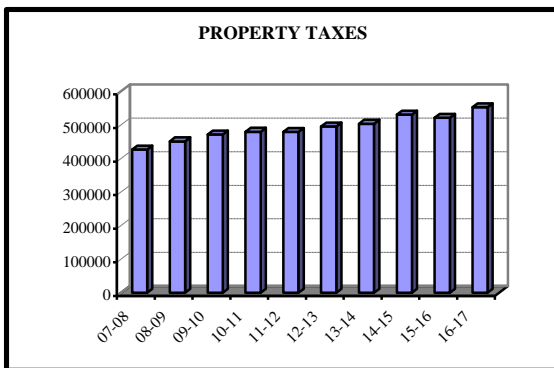
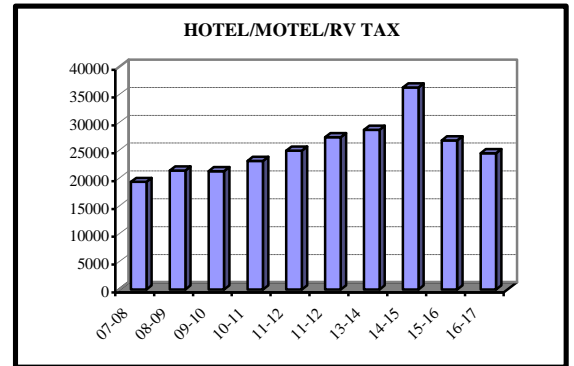
CenturyTel Communications: 10-year franchise renewed March 2010. Fee based on gross income times 7% paid quarterly. Contract ends in 2020.

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 9,090, the City of Sweet Home expects to receive \$240,891 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. In prior years, the Sweet Home Chamber of Commerce has requested \$10,000 of the Transient Tax for tourism promotion or tourism related facilities.



The City is authorized to assess a tax rate of \$1.4157 per \$1000 on Sweet Home property owners. This is a permanent rate established by the State Revenue Department. Additional property tax revenue must be approved by Sweet Home voters in the form of local option levies. Based upon an estimated city value of \$434,157,998 the City expects to receive \$553,174 in current and \$17,393 in delinquent property taxes during the 2016-2017 fiscal year.

## GENERAL FUND

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
\$ -	\$ -	\$ -	1 Available Cash on Hand (Cash Basis), or \$	-	\$ -	\$ -
1,534,066	1,831,329	1,797,851	2 Net Working Capital(Accrual Basis)	976,155	976,155	976,155
20,305	24,199	19,529	3 Previously Levied Taxes Est.to be Recd.	17,393	17,393	17,393
13,144	13,141	8,041	4 Interest	7,062	7,062	7,062
			5 OTHER RESOURCES			
7,475	10,110	8,900	6 Lien Search Fees	8,900	8,900	8,900
424,455	417,795	418,842	7 Franchise - PP&L	429,490	429,490	429,490
78,180	72,473	71,646	8 Franchise - NW Gas	72,741	72,741	72,741
81,629	86,876	83,330	9 Franchise - Comcast	89,603	89,603	89,603
18,427	15,863	15,890	10 Franchise - Centurytel	15,735	15,735	15,735
37,568	66,398	56,183	11 Franchise - Waste Connection	55,509	55,509	55,509
-	50	-	12 Business Fees	-	-	-
112,965	119,355	105,400	13 Building Permits	117,030	117,030	117,030
7,518	9,993	7,616	14 Planning Fees	6,235	6,235	6,235
3,069	5,191	4,808	15 Public Works Fees	1,882	1,882	1,882
542	150	500	16 Parks & Recreation Fees	232	232	232
-	-	-	17 Auction/Sales	-	-	-
6,244	200	-	18 Assessment Principal	-	-	-
12,170	12,098	9,151	19 Cigarette Tax	10,817	10,817	10,817
126,734	130,538	126,206	20 Liquor Tax	135,074	135,074	135,074
182,103	187,010	189,577	21 Court Fees	182,152	182,152	182,152
86,407	89,378	95,910	22 State Revenue Sharing	95,000	95,000	95,000
11,229	8,097	9,568	23 Miscellaneous	12,850	12,850	12,850
7,065	5,365	5,920	24 Passport Acceptance Fees	8,750	8,750	8,750
3,125	2,380	2,500	25 Passport Photos	3,960	3,960	3,960
421	730	500	26 Racquetball Fees	600	600	600
28,682	36,256	26,756	27 Transient Occupancy Tax	24,450	24,450	24,450
27,560	27,002	29,600	28 Land Sales P & I/Property Lease	27,368	27,368	27,368
23,515	25,472	-	29 SAIF Dividend	-	-	-
7,500	3,500	-	30 RARE Grant Match	-	-	-
114	183	200	31 Tree Commission Donations	200	200	200
1,050	54	-	32 Youth Advisory Council Donat.	-	-	-
417	656	500	33 Abatement Reimbursements	500	500	500
15,515	16,025	15,825	34 Fire/Ambulance District	16,142	16,142	16,142
<u>1,311,681</u>	<u>1,349,198</u>	<u>1,285,328</u>	35 TOTAL OTHER RESOURCES	<u>1,315,220</u>	<u>1,315,220</u>	<u>1,315,220</u>
			36 GRANT PROJECTS			
1,100	-	5,000	37 Misc. Grants	5,000	5,000	5,000
1,663	1,527	1,100	38 CIS Wellness Grant	1,100	1,100	1,100
-	1,286	-	39 Parks Grants	-	-	-
25,726	-	-	40 Hobart Technical Grant	-	-	-
<u>28,489</u>	<u>2,813</u>	<u>6,100</u>	41 TOTAL GRANT PROJECTS	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>

## GENERAL FUND

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
3,521	1,017	753	41 TRANSFERS IN			
			42 Bonded Debt	-	-	-
3,521	1,017	753	43 TOTAL TOTAL TRANSFERS IN	0	0	0
			44 ADMINISTRATIVE CHARGE			
46,724	46,724	48,126	45 State Gas Tax	48,126	48,126	48,126
111,034	111,034	114,366	46 Water	114,366	114,366	114,366
0	111,034	114,366	47 Wastewater	114,366	114,366	114,366
157,758	268,792	276,858	48 TOTAL ADMIN. CHARGE	276,858	276,858	276,858
3,068,963	3,490,489	3,394,460	49 Total Resources, Exc. Taxes to be Levied	2,598,788	2,598,788	2,598,788
503,777	530,898	521,810	50 Taxes Necessary to Balance Budget	553,174	553,174	553,174
			51 Taxes Collected in Year Levied			
\$ 3,572,740	\$ 4,021,387	\$ 3,916,270	52 <b>TOTAL RESOURCES</b>	\$ 3,151,962	\$ 3,151,962	\$ 3,151,962

**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.

**2015 – 2016 ACCOMPLISHMENTS:**

- Passed 12 City Ordinances and adopted 25 Resolutions
- Conducted 23 City Council Meetings, 12 Special Meetings, and 13 Council Committee Meetings
- Initiated a Community Healthcare Committee
- Seated one new Council member

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

- Monitor and respond to State and Federal legislation for positive impacts to local governance
- Adopt Goals and assist in implementation of actions and strategies consistent with same
- 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 NPDES Permit Compliance
- 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
- Community Healthcare Committee



**GENERAL FUND**  
**GENERAL GOVERNMENT**  
**LEGISLATIVE**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1.0	1.0	1.0	1 FTE POSITIONS	1.0	1.0	1.0
			1 PERSONNEL SERVICES			
\$ 1,020	\$ 1,020	\$ 1,020	2 Mayor (1)	\$ 1,020	\$ 1,020	\$ 1,020
5,400	5,100	5,400	3 City Council Members (6 )	5,400	5,400	5,400
491	468	491	4 FICA	491	491	491
-	-	-	5 Retirement	-	-	-
6	6	6	6 Employment	6	6	6
24	18	258	7 SAIF	258	258	258
6,941	6,612	7,175	8 TOTAL PERSONNEL SERVICES	7,175	7,175	7,175
			9 MATERIALS AND SERVICES			
6,262	6,290	6,300	10 Memberships (LOC)	6,363	6,363	6,363
-	-	-	11 Technical Services	-	-	-
-	-	500	12 Professional Services	500	500	500
-	320	1,000	13 Travel/Training	1,500	1,500	1,500
2,336	2,592	2,700	14 Office Supplies	2,700	2,700	2,700
-	577	350	15 Uniforms/Clothing	350	350	350
262	290	500	16 Utilities	500	500	500
8,859	10,069	11,350	17 TOTAL MATERIALS & SERV.	11,913	11,913	11,913
			18 CAPITAL OUTLAY			
-	-	500	19 Equipment/Machinery	500	500	500
-	-	-	20 Furniture	-	-	-
0	0	500	21 TOTAL CAPITAL OUTLAY	500	500	500
15,800	16,681	19,025	22 TOTAL EXPENDITURES	19,588	19,588	19,588
\$ 15,800	\$ 16,681	\$ 19,025	23 <b>TOTAL</b>	\$ 19,588	\$ 19,588	\$ 19,588

**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.

**2015 – 2016 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  
Continued Risk Management Coordination activities in conjunction with the City's insurance provider  
Achieved "Gold Level" status recognition on employee safety through the League of Oregon Cities  
Expanded city-wide staff training and skill development program  
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  
Conducted City Council Goal Setting Process  
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 (VLC)  
    Linn County Housing Rehabilitation Partnership (LCHRP)  
    Over the Rivers and Through the Woods Scenic Byway Committee  
    Jim Riggs Community Center Management Committee (JRCC)

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Implement additional activities and programs consistent with established City Council Goals  
Continue staff and financial support for local and regional economic development activities  
Complete facilities improvement plans/strategy for City Council and Municipal Court Functions  
Obtain all available CIS Insurance premium discounts on eligible property and liability policies

**GENERAL FUND  
EXECUTIVE DEPARTMENT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 99,929	\$ 100,080	\$ 104,469	2 City Manager	\$ 106,041	\$ 106,041	\$ 106,041
54,692	51,110	53,112	3 Administrative Assistant	54,941	54,941	54,941
-	-	-	4 Overtime	-	-	-
41,074	24,819	27,572	5 Group Insurance	40,655	40,655	40,655
11,697	11,367	12,055	6 FICA	12,315	12,315	12,315
24,279	23,715	24,740	7 Retirement	25,274	25,274	25,274
155	157	158	8 Employment	161	161	161
436	425	702	9 SAIF	711	711	711
<u>232,261</u>	<u>211,673</u>	<u>222,808</u>	10 TOTAL PERSONNEL SERVICES	<u>240,098</u>	<u>240,098</u>	<u>240,098</u>
			11 MATERIALS AND SERVICES			
1,741	1,428	1,800	12 Memberships	1,500	1,500	1,500
1,002	1,093	1,200	13 Technical Services	1,500	1,500	1,500
350	300	500	14 Professional Services	500	500	500
2,063	2,156	2,200	15 Repair & Maintenance Services	2,200	2,200	2,200
1,137	2,269	2,000	16 Advertising/Promotion	2,000	2,000	2,000
2,186	3,428	3,500	17 Training/Travel	3,000	3,000	3,000
3,319	3,510	4,000	18 Office Supplies	4,000	4,000	4,000
84	-	200	19 Uniforms/Clothing	200	200	200
4,245	4,696	5,000	20 Utilities	5,000	5,000	5,000
<u>16,126</u>	<u>18,880</u>	<u>20,400</u>	21 TOTAL MATERIALS & SERV.	<u>19,900</u>	<u>19,900</u>	<u>19,900</u>
			22 CAPITAL OUTLAY			
200	1,000	1,000	23 Equipment/Machinery	1,000	1,000	1,000
-	-	1,500	24 Furniture	1,500	1,500	1,500
<u>200</u>	<u>1,000</u>	<u>2,500</u>	25 TOTAL CAPITAL OUTLAY	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>248,587</u>	<u>231,554</u>	<u>245,708</u>	26 TOTAL EXPENDITURES	<u>262,498</u>	<u>262,498</u>	<u>262,498</u>
<u>\$ 248,587</u>	<u>\$ 231,554</u>	<u>\$ 245,708</u>	27 <b>TOTAL</b>	<u>\$ 262,498</u>	<u>\$ 262,498</u>	<u>\$ 262,498</u>

**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.

**2015 – 2016 ACCOMPLISHMENTS:**

Received an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for 2015 audit.  
Processed 265 passport applications and took 300 passport photos during the 2015 year.  
Processed 2,023 accounts payable checks to pay vendors for products and/or services to the City.  
Prepared lien information for Title Companies to conduct 402 electronic municipal lien searches  
Managed a \$464,961 lien docket on 76 outstanding improvement assessments.  
Completed annual PCI requirements with credit card merchants.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Receive an unqualified (clean) financial audit opinion from Grove, Mueller & Swank for our 2016 audit.

Continue offering the best in customer service for both our external and internal customers

**GENERAL FUND  
FINANCE DEPARTMENT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2.0	2.0	2.0	1 FTE POSITIONS	2.0	2.0	2.0
			1 PERSONNEL SERVICES			
\$ 75,854	\$ 78,853	\$ 79,992	2 Fiscal Officer/Finance Dir.	\$ 81,190	\$ 81,190	\$ 81,190
39,386	40,508	41,135	3 Accounting Technician	41,753	41,753	41,753
-	-	-	4 Overtime	-	-	-
35,813	30,162	33,770	5 Group Insurance	34,504	34,504	34,504
8,704	9,010	9,266	6 FICA	9,405	9,405	9,405
16,635	17,241	17,495	7 Retirement	17,757	17,757	17,757
115	119	121	8 Employment	123	123	123
342	345	603	9 SAIF	608	608	608
176,850	176,238	182,382	10 TOTAL PERSONNEL SERVICES	185,340	185,340	185,340
			11 MATERIALS AND SERVICES			
395	445	450	12 Memberships	450	450	450
12,633	13,058	13,800	13 Technical Services	14,500	14,500	14,500
-	-	-	14 Professional Services	-	-	-
1,838	2,031	2,000	15 Repair & Maintenance Services	2,000	2,000	2,000
1,174	1,442	1,200	16 Training/Travel	1,500	1,500	1,500
5,406	4,922	5,000	17 Office Supplies	5,000	5,000	5,000
34	-	200	18 Uniforms/Clothing	200	200	200
2,915	3,157	3,100	19 Utilities	3,400	3,400	3,400
24,395	25,055	25,750	20 TOTAL MATERIALS & SERV.	27,050	27,050	27,050
			21 CAPITAL OUTLAY			
990	1,260	1,000	22 Equipment/Machinery	1,000	1,000	1,000
-	-	-	23 Furniture	-	-	-
990	1,260	1,000	24 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
202,235	202,553	209,132	25 TOTAL EXPENDITURES	213,390	213,390	213,390
\$ 202,235	\$ 202,553	\$ 209,132	26 <b>TOTAL</b>	\$ 213,390	\$ 213,390	\$ 213,390

**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.

**2015 – 2016 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 1,123 misdemeanor & violation citations during 2015  
Filed 917 new misdemeanors & violations during 2015  
Facilitated 12 trials and issued 671 warrants  
Processed 118 license suspensions  
Changed collections service to an online service that is easier to access for customers.

**2016 – 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
3.25	3.25	3.25	1 FTE POSITIONS	3.25	3.25	3.25
			1 PERSONNEL SERVICES			
\$ 39,504	\$ 58,904	\$ 74,765	2 Court Clerk II (2)	\$ 81,791	\$ 81,791	\$ 81,791
35,911	37,509	37,872	3 Court Clerk I (1)	38,436	38,436	38,436
51,425	51,425	52,196	4 Judge	52,196	52,196	52,196
-	-	-	5 Overtime	-	-	-
27,545	22,638	40,202	6 Group Insurance	46,673	46,673	46,673
9,628	11,248	12,610	7 FICA	13,190	13,190	13,190
9,050	11,570	13,517	8 Retirement	14,427	14,427	14,427
127	148	165	9 Employment	172	172	172
346	412	837	10 SAIF	855	855	855
173,535	193,854	232,164	11 TOTAL PERSONNEL SERVICES	247,740	247,740	247,740
			12 MATERIALS & SERVICES			
180	-	300	13 Memberships	300	300	300
3,376	3,796	2,200	14 Technical Services	5,637	5,637	5,637
12,202	17,081	13,000	15 Professional Services	20,000	20,000	20,000
6,034	5,125	6,320	16 Repair & Maintenance Services	6,000	6,000	6,000
1,652	1,187	2,000	17 Training/Travel	2,000	2,000	2,000
4,357	4,279	6,000	18 Office Supplies	5,000	5,000	5,000
219	-	200	19 Uniforms/Clothing	200	200	200
3,206	3,203	4,000	20 Utilities	4,000	4,000	4,000
1,146	826	5,000	21 Building & Grounds Maintenance	5,000	5,000	5,000
32,371	35,497	39,020	22 TOTAL MATERIALS & SERV.	48,137	48,137	48,137
			23 CAPITAL OUTLAY			
2,725	830	1,000	24 Equipment/Machinery	1,000	1,000	1,000
-	-	-	25 Furniture	500	500	500
2,725	830	1,000	26 TOTAL CAPITAL OUTLAY	1,500	1,500	1,500
208,631	230,181	272,184	27 TOTAL EXPENDITURES	297,377	297,377	297,377
\$ 208,631	\$ 230,181	\$ 272,184	28 <b>TOTAL</b>	\$ 297,377	\$ 297,377	\$ 297,377

**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.

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

**2015-2016 ACCOMPLISHMENTS:**

- *Summer Fun in the Parks* program served children and their families.
- *Harvest Festival* provided a day of fun for hundreds of families.
- *Sweetheart Run* - Held the 2<sup>nd</sup> annual 5k/10K and 1 mile kid's fun run, a fundraising event for summer recreation.
- CD staff provided support to the Planning Commission, Tree Commission, Parks Board, Hazard Mitigation Committee, and Weyerhaeuser/Willamette Mill Site Assessment Steering Committee.
- Tree Commission continued projects to earn the Tree City USA status for the 28th 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.
- Updated Sweet Home Hazard Mitigation Plan.
- Began the Adopt-A- Park program to increase volunteerism in City parks.
- Began offering online access to apply, pay for and receive building permits 27/7; comprehensive permit tracking and data collection; electronic plan submission and review through the Oregon e-permitting program.
- Completed the Strawberry Park Master Plan.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

- Park Programs: Summer Fun in the Parks, Harvest Festival, and Sweetheart Run.
- Economic Opportunity Analysis
- Sankey Park Master Plan
- Development Code Audit
- Urban Renewal Compression Analysis



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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2.50	2.03	2.00	1 FTE POSITIONS	2.00	2.00	2.00
			1 PERSONNEL SERVICES			
\$ -	\$ 2,435	\$ -	2 Department Director 0%	\$ -	\$ -	\$ -
14,646	50,911	62,120	3 Planner 100%	64,945	64,945	64,945
36,836	36,015	40,738	4 Planning Assistant 100%	37,107	37,107	37,107
1,063	-	-	5 Code Enforc. Officer	-	-	-
-	-	-	6 Overtime	-	-	-
21,632	24,459	36,093	7 Group Insurance	32,436	32,436	32,436
3,905	6,385	7,869	8 FICA	7,807	7,807	7,807
6,847	12,780	14,641	9 Retirement	14,649	14,649	14,649
51	83	103	10 Employment	102	102	102
141	289	279	11 SAIF	277	277	277
85,121	133,356	161,843	12 TOTAL PERSONNEL SERVICES	157,323	157,323	157,323
			13 MATERIALS AND SERVICES			
121	745	1,000	14 Memberships (\$200/FTE)	700	700	700
3,527	2,320	3,000	15 Technical Services	6,000	6,000	6,000
17,541	7,200	15,000	16 Professional Services	15,000	15,000	15,000
-	-	-	17 Rental	-	-	-
2,372	2,716	2,000	18 Repair & Maintenance Services	2,000	2,000	2,000
-	-	200	19 Advertising	300	300	300
840	1,689	2,000	20 Training/Travel	2,000	2,000	2,000
2,426	2,873	2,000	21 Office Supplies	2,000	2,000	2,000
0	-	50	22 Operating Supplies	50	50	50
115	-	200	23 Uniforms/Clothing	200	200	200
56	45	200	24 Equipment Operating Supplies	200	200	200
-	-	-	25 Tools/Small Equipment	-	-	-
4,265	4,303	4,000	26 Utilities	4,500	4,500	4,500
136	69	100	27 Building & Grounds Maintenance	100	100	100
31,399	21,960	29,750	28 TOTAL MATERIALS & SERV.	33,050	33,050	33,050
			29 CAPITAL OUTLAY			
-	745	200	30 Equipment/Machinery	500	500	500
-	444	500	31 Furniture	200	200	200
0	1,189	700	32 TOTAL CAPITAL OUTLAY	700	700	700
500	500	1,000	33 TRANSFER - PROJ./EQUIP. RES.	1,000	1,000	1,000
117,020	157,004	193,293	34 TOTAL EXPENDITURES	192,073	192,073	192,073
\$ 117,020	\$ 157,004	\$ 193,293	35 <b>TOTAL</b>	\$ 192,073	\$ 192,073	\$ 192,073

**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.

**2015-2016 ACCOMPLISHMENTS:**

Provided support for events in conjunction of the Community Development Department efforts for providing kids opportunities for fun and games in several City parks.

Additional accomplishments include general maintenance repairs and improvements within the Park system including tree removal, debris removal & clean-up, equipment repair & replacement, etc.

**2016 –2017 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.

Based upon the results of a planned community visioning process for Sankey Park, 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:**

Buildings:	\$4,000
Racquetball Court Lighting Improvements	
Equipment/Machinery:	\$5,000
Park Equipment Replacement	
Projects/Improvements:	\$46,000
BMX Project Support	
Irrigation Improvements/repairs	
Strawberry Park Improvements	

**GENERAL FUND**  
**PARKS MAINTENANCE DEPARTMENT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1.70	1.23	1.23	1 FTE POSITIONS	1.23	1.75	1.75
			1 PERSONNEL SERVICES			
\$ -	\$ 2,435	\$ 2,510	2 Department Director 3%	\$ 2,546	\$ 2,546	\$ 2,546
44,912	37,408	38,392	3 Park Maintenance (1.50)	41,757	55,117	55,117
2,877	2,520	3,000	4 Park Labor (.20)	3,000	3,000	3,000
-	-	-	5 Inmate Program	-	-	-
-	-	-	6 Overtime	-	-	-
17,818	15,563	21,391	7 Group Insurance	13,992	29,092	29,092
3,542	3,151	3,358	8 FICA	3,619	4,641	4,641
4,401	4,871	5,001	9 Retirement	5,410	7,014	7,014
47	42	44	10 Employment	47	61	61
1,879	1,536	2,531	11 SAIF	2,733	2,504	2,504
75,477	67,526	76,227	12 TOTAL PERSONNEL SERVICES	73,104	103,975	103,975
			13 MATERIALS AND SERVICES			
-	-	300	14 Memberships (\$200/ FTE)	300	300	300
-	-	-	15 Technical Services	-	-	-
11,109	18,009	45,000	16 Professional Services	45,000	45,000	45,000
664	494	750	17 Repair & Maintenance Services	750	750	750
-	210	500	18 Rental	500	500	500
107	-	250	19 Advertising	250	250	250
374	50	700	20 Training & Travel	700	700	700
29	66	100	21 Office Supplies	100	100	100
3,115	2,675	3,000	22 Operating Supplies	3,000	3,000	3,000
200	360	600	23 Uniforms/Clothing	600	600	600
1,798	1,912	3,000	24 Equipment Operating Supplies	3,000	3,000	3,000
125	35	750	25 Tools/Small Equipment	750	750	750
5,853	5,270	6,000	26 Utilities	6,000	6,000	6,000
4,138	487	9,000	27 Building & Grounds Maintenance	9,000	9,000	9,000
7,593	9,970	10,000	28 Recreation Programs	10,000	10,000	10,000
35,105	39,538	79,950	29 TOTAL MATERIALS & SERV.	79,950	79,950	79,950
			30 CAPITAL OUTLAY			
-	-		31 Buildings	4,000	4,000	4,000
1,255	2,417	9,000	32 Project/Improvements	46,000	46,000	46,000
1,159	1,135	5,000	33 Equipment/Machinery	5,000	5,000	5,000
2,414	3,552	14,000	34 TOTAL CAPITAL OUTLAY	55,000	55,000	55,000
500	1,000	1,000	35 TRANSFER-PROJECT/EQUIP.RES.	1,000	1,000	1,000
113,496	111,616	171,177	36 TOTAL EXPENDITURES	209,054	239,925	239,925
\$ 113,496	\$ 111,616	\$ 171,177	37 TOTAL	\$ 209,054	\$ 239,925	\$ 239,925

**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.

**2015-2016 ACCOMPLISHMENTS:**

Property owners and contractors continue to work on properties, remodeling and improving the structures within the City and activity appears to be picking up as evidenced by increased permit activities and inquiries. Staff serves the needs of those who are working on projects as well as those who are planning projects.

As expected, the City was able to successfully 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. This program was implemented in an ongoing effort to improve the customer service experience with the local BIP as well as to lower our overall cost of providing this service.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

There continues to be permit activity for new housing starts as well as remodels which is expected to continue this year with the anticipation of a new subdivision development above Foster Lake.

As part of the new e-Permit system and in an effort to provide even more efficiency and productivity, the City is researching the possibility of acquiring the necessary equipment and training to provide inspection data and reports in the field by staff.

**Capital Outlay:**

Equipment/Machinery:	\$500
Furniture:	\$200

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2.00	2.02	2.02	1 FTE POSITIONS	2.02	2.02	2.02
			1 PERSONNEL SERVICES			
\$ -	\$ 1,623	\$ 1,673	2 Department Director 2%	\$ 1,697	\$ 1,697	\$ 1,697
55,824	60,084	62,248	3 Building Inspector 100%	63,820	63,820	63,820
39,782	40,574	41,145	4 Permit Technician 100%	41,757	41,757	41,757
-	-	-	5 Overtime	-	-	-
30,534	23,818	28,703	6 Group Insurance	20,252	26,232	26,232
7,196	7,660	8,038	7 FICA	8,206	8,206	8,206
11,473	12,334	12,670	8 Retirement	12,936	12,936	12,936
97	102	105	9 Employment	107	107	107
883	1,114	1,690	10 SAIF	1,731	1,731	1,731
145,788	147,308	156,272	11 TOTAL PERSONNEL SERVICES	150,506	156,486	156,486
			12 MATERIALS AND SERVICES			
594	502	500	13 Memberships (\$200/FTE)	500	500	500
4,818	5,143	6,000	14 Technical Services	6,000	6,000	6,000
8,537	6,024	7,500	15 Professional Services	7,500	7,500	7,500
-	-	-	16 Rental	-	-	-
951	934	500	17 Repair & Maintenance Services	500	500	500
-	-	100	18 Advertising	100	100	100
1,145	1,445	1,414	19 Training/Travel	1,414	1,414	1,414
1,464	1,548	2,500	20 Office Supplies	2,500	2,500	2,500
174	376	850	21 Operating Supplies	850	850	850
206	70	600	22 Uniforms/Clothing	600	600	600
1,011	712	1,500	23 Equipment Operating Supplies	1,500	1,500	1,500
0	-	100	24 Tools/Small Equipment	100	100	100
1,965	2,605	2,100	25 Utilities	2,100	2,100	2,100
34	114	100	26 Building & Grounds Maintenance	100	100	100
20,899	19,474	23,764	27 TOTAL MATERIALS & SERV.	23,764	23,764	23,764
			28 CAPITAL OUTLAY			
-	760	500	29 Equipment/Machinery	500	500	500
-	-	200	30 Furniture	200	200	200
0	760	700	31 TOTAL CAPITAL OUTLAY	700	700	700
500	500	500	32 TRANSFER - PROJ./EQUIP. RES.	500	500	500
167,187	168,042	181,236	33 TOTAL EXPENDITURES	175,470	181,450	181,450
\$ 167,187	\$ 168,042	\$ 181,236	34 TOTAL	\$ 175,470	\$ 181,450	\$ 181,450

**BUDGET NOTES:**

## **General Fund Community Service Programs**

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### **DESCRIPTION:**

The City budgets to support local Community Service programs.

### **2015 – 2016 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

### **2016 – 2017 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 2016-2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
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	17,200	17,200	3 Public Transit Grant Match	17,200	17,200	17,200
11,100	18,300	18,300	4 TOTAL MATERIALS & SERV.	18,300	18,300	18,300
11,100	18,300	18,300	5 TOTAL EXPENDITURES	18,300	18,300	18,300
\$ 11,100	\$ 18,300	\$ 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.

### **2015 – 2016 ACCOMPLISHMENTS:**

Participated in city-wide economic development activities

Updated Ordinances.

Received a clean financial audit opinion for 2015 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.

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

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

\$50,000 has been budgeted in Labor Relations for negotiation services.

Liability & Property Insurance premiums are expected to increase by 9% this budget year.

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



**General Fund  
Non-Departmental**

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**CAPITAL OUTLAY:**

Building:  
    Upgrades on City Hall/Annex      \$ 25,000

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
0.75	0.75	0.75	1 FTE POSITIONS	0.75	0.75	0.75
			1 PERSONNEL SERVICES			
\$ 14,026	\$ 14,540	\$ 15,951	2 Janitor	\$ 16,696	\$ 16,696	\$ 16,696
56,993	56,993	57,848	3 City Attorney	57,848	57,848	57,848
4,739	3,542	4,062	4 Group Insurance	4,063	4,063	4,063
5,407	5,441	5,645	5 FICA	5,702	5,702	5,702
1,683	1,745	1,914	6 Retirement	2,004	2,004	2,004
71	72	74	7 Employment	75	75	75
671	644	1,137	8 SAIF	1,177	1,177	1,177
83,590	82,976	86,631	9 TOTAL PERSONNEL SERVICES	87,565	87,565	87,565
			10 MATERIALS AND SERVICES			
15,700	42,702	50,000	11 Economic Development	50,000	50,000	50,000
37,514	20,000	35,000	12 Computer Services	35,000	35,000	35,000
5,235	4,648	8,000	13 Cleaning Services/Supplies	8,000	8,000	8,000
24,858	28,690	100,000	14 Professional Services/Legal Fees	100,000	100,000	100,000
10,719	516	50,000	15 Labor Relations	50,000	50,000	50,000
601	1,628	1,500	16 Planning Commission	2,500	2,500	2,500
1,736	2,350	2,500	17 Tree Commission	3,500	3,500	3,500
1,361	917	1,000	18 Youth Advisory Council	1,000	1,000	1,000
115,199	139,051	148,862	19 Insurance	165,132	165,132	165,132
784	784	800	20 Surety Bonds	800	800	800
25,000	25,000	25,000	21 Auditing	26,000	26,000	26,000
24,116	27,920	30,000	22 Checking Account Expense	30,000	30,000	30,000
8,632	8,980	9,230	23 Dues COG	9,339	9,339	9,339
172,408	179,139	200,000	24 Street Lights	200,000	200,000	200,000
6,430	11,881	12,000	25 Bldg. Maintenance/incl.Flex Bldg.	12,000	12,000	12,000
1,923	4,269	5,000	26 Codification Update of Ordinances	5,000	5,000	5,000
10,000	10,500	10,000	27 Tourism Related Services	15,000	15,000	15,000
615	-	700	28 ORS Revised	-	-	-
375	935	5,000	29 Nuisance/Weed Abatement	5,000	5,000	5,000
558	436	500	30 Holiday Decorations	500	500	500
20,347	-	10,000	31 Intern/RARE student	10,000	10,000	10,000
2,997	4,111	4,000	32 Lien Search Service	4,000	4,000	4,000
3,827	4,019	4,200	33 Website Service	4,500	4,500	4,500
-	460	-	34 SAIF	-	-	-
200	-	10,000	35 Grant Match	10,000	10,000	10,000
3,969	4,463	5,000	36 Safety Incentives	5,000	5,000	5,000
			37 GRANTS			
951	1,636	1,100	38 Wellness Program/CIS Grant	1,100	1,100	1,100
1,480	401	5,000	39 Misc. Grants	5,000	5,000	5,000
-	531	-	40 Parks Grants	-	-	-
24,707	-	-	41 Hobart Technical Grant	-	-	-
522,243	525,968	734,392	42 TOTAL MATERIALS & SERV.	758,371	758,371	758,371

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
-	34,834	100,000	43 CAPITAL OUTLAY			
-	-	-	44 Buildings	25,000	25,000	25,000
-	600	-	45 Project/Improvements	-	-	-
-	-	-	46 Equipment/Machinery	-	-	-
-	-	-	47 Vehicle	-	-	-
-	-	-	48 Furniture	-	-	-
0	35,434	100,000	49 TOTAL CAPITAL OUTLAY	25,000	25,000	25,000
-	-	100,000	50 OPERATING CONTINGENCY	100,000	100,000	100,000
605,833	644,379	1,021,023	51 TOTAL EXPENDITURES	970,936	970,936	970,936
\$ 605,833	\$ 644,379	\$ 1,021,023	52 <b>TOTAL</b>	\$ 970,936	\$ 970,936	\$ 970,936

**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.

### **2015 – 2016 ACCOMPLISHMENTS:**

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

\$500,000 was also transferred from the General Fund to the Police Operating Fund to help balance their 2015 – 2016 operating budget.

\$45,000 was transferred from the General Fund to the Project/Equipment Reserve Fund to save towards a new radio system for the Police Department.

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

No transfers have been proposed.

**GENERAL FUND  
TRANSFERS**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			1 TRANSFER TO OTHER FUNDS			
\$ -	\$ -	\$ -	2 Building Reserve Fund	\$ -	\$ 80,000	\$ 80,000
-	-	45,000	3 Project/Equipment Reserve Fund	-	-	-
23,521	546,518	500,753	4 Police Operating Levy Fund	-	-	-
28,000	-	-	5 Weddle Bridge Project Fund	-	-	-
-	-	-	6 Special Events Fund	-	5,000	5,000
-	-	-	7 Park & Rec Fund	-	5,000	5,000
51,521	546,518	545,753	8 TOTAL EXPENDITURES	0	90,000	90,000
			9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
300,000	300,000	300,000	c) Committed	300,000	300,000	300,000
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
1,531,329	1,394,560	739,439	Four months carryover	493,276	366,425	366,425
1,831,329	1,694,560	1,039,439	10 TOTAL ENDING FUND BAL	793,276	666,425	666,425
\$ 1,882,850	\$ 2,241,078	\$ 1,585,192	11 TOTAL	\$ 793,276	\$ 756,425	\$ 756,425

## Special Fund Resources – Police Levy

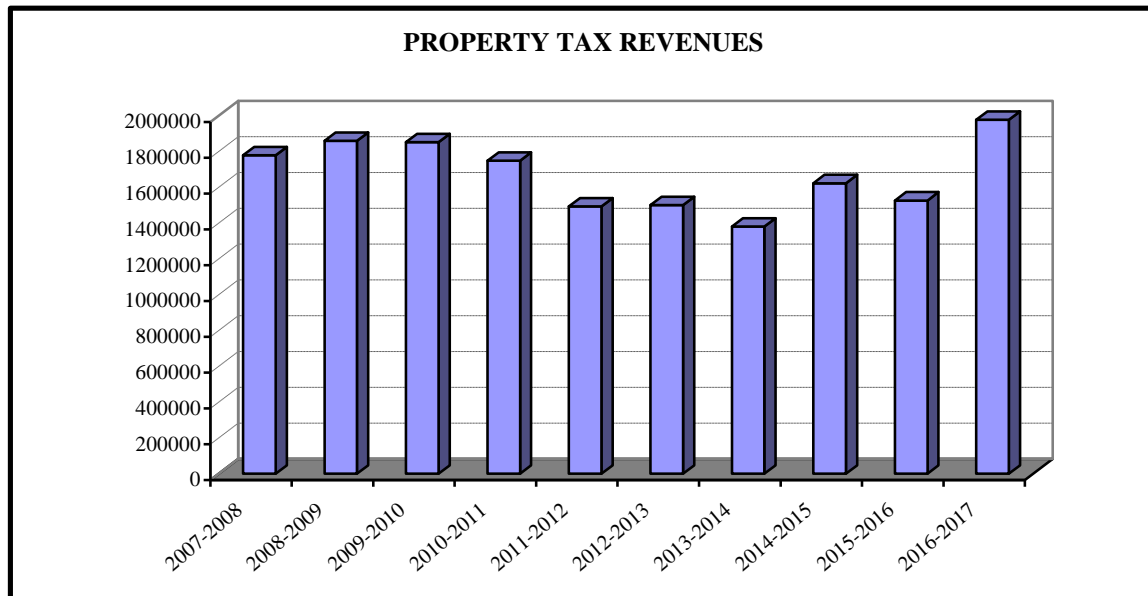
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In November 2015, Sweet Home voters approved a five year local option levy to fund Police Services beginning July 1, 2016. The Levy renewal includes a rate increase from \$6.40 to \$7.85 per \$1,000.

Staff is anticipating a 3% increase in property values for the 2016-2017 budget year. Based on this assumption the City expects to receive \$1,976,721 in property tax revenue for Police services.

No transfers are proposed from the General Fund this budget year.

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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
988,979	682,742	873,895	2 Working Capital (Accrual Basis)	1,264,731	1,264,731	1,264,731
66,218	74,633	73,571	3 Previously Levied Taxes Est. to be Recd.	78,632	78,632	78,632
18,990	18,577	2,842	4 Earning from Temp. Investments	4,947	4,947	4,947
23,521	546,518	500,753	5 Transferred from Other Funds	0	0	0
54	32	20	6 Bike Licenses	20	20	20
17,163	27,694	20,000	7 Miscellaneous Revenues	20,000	20,000	20,000
1,318	1,270	1,000	8 Police Projects	1,000	1,000	1,000
885	760	200	9 OLCC Licenses	200	200	200
4,792	1,515	2,800	10 Misc. Grants/JAG	2,800	2,800	2,800
54	16	1,000	11 Sale of Vehicles/Auction	1,000	1,000	1,000
4,435	7,612	3,000	12 Donations	3,000	3,000	3,000
-	-	41,981	13 School District - SRO	41,981	41,981	41,981
1,126,408	1,361,369	1,521,062	14 Total Resources, Exc. Taxes to be Levied	1,418,311	1,418,311	1,418,311
		1,525,967	15 Taxes Necessary to Balance	1,976,721	1,976,721	1,976,721
1,478,176	1,622,043		16 Taxes Collected in Year Levied			
<u>2,604,584</u>	<u>2,983,412</u>	<u>3,047,029</u>	17 TOTAL RESOURCES	<u>3,395,032</u>	<u>3,395,032</u>	<u>3,395,032</u>
<b>REQUIREMENTS</b>						
1,521,430	1,954,375	2,405,398	1 Police	2,399,349	2,399,349	2,399,349
400,412	0	0	2 Dispatch Center	0	0	0
-	-	50,000	3 CONTINGENCY	50,000	50,000	50,000
-	-	-	4 TRANSFERS	20,000	20,000	20,000
5 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
682,742	1,029,037	591,631	Local Option Levy	925,683	925,683	925,683
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
<u>\$ 2,604,584</u>	<u>\$ 2,983,412</u>	<u>\$ 3,047,029</u>	6 TOTAL REQUIREMENTS	<u>\$ 3,395,032</u>	<u>\$ 3,395,032</u>	<u>\$ 3,395,032</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, neighborhood watch groups, Seniors and Law Enforcement Together (SALT), and Peer Court.

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”

**2015 – 2016 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 2015, 17,207 computer-aided dispatch calls were processed.

The safety of our community and especially the children within our community is of primary concern. In September, the Sweet Home Police Department partnered with the Sweet Home School District and re-instigated the School Resource Officer (SRO) program. The SRO has been extremely valuable to the Police Department, the City, as well as the School District. The SRO has done an exceptional job of being that liaison between the district, the students and the Department.

During 2015, the Sweet Home Police Department Detective served 18 narcotics related Search Warrants that resulted in the seizure of an SUV and over \$45k in cash.

We have continued to expand our Volunteer Program. One of the substantial changes is the implementation of a Chaplain program.

**2016 – 2017 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 strive 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. We will be reintegrating the Explorer Program to provide the interested youth and teens in Sweet Home an opportunity to experience law enforcement.

Linn County has been selected as a High Intensity Drug Trafficking Area with the Federal Government. We will be reviewing and discussing option with the other Law Enforcement members in our area to determine the opportunities associated with that designation.



**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
Camera System Upgrade	\$ 4,200
Projects/Improvements	
Safety Glass – Dispatch	\$ 3,000
	\$24,020
Furniture	\$ 1,000

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
16.10	21.75	22.75	1 FTE POSITIONS	22.75	22.75	22.75
			1 PERSONNEL SERVICES			
\$ 80,707	\$ 84,148	\$ 84,055	2 Police Chief 1	\$ 87,000	\$ 87,000	\$ 87,000
131,567	139,046	136,315	3 Sergeants 2	139,176	139,176	139,176
43,678	45,340	49,307	4 CSO/Code Enforcement 1	46,956	46,956	46,956
558,361	607,294	613,400	5 Police Officers 11	598,212	598,212	598,212
-	-	46,968	6 School Resource Officer	41,981	41,981	41,981
-	-	44,502	7 Evidence Custodian/Records 1	44,832	44,832	44,832
24,350	62,723	59,760	8 Communications Commander 1	60,204	60,204	60,204
-	221,396	171,006	9 Dispatchers 5	166,398	166,398	166,398
-	15,063	17,259	10 Dispatcher p/t .50	17,389	17,389	17,389
-	-	-	11 Part-Time Typist	-	-	-
8,362	6,537	10,442	12 Part-Time Janitor .25	11,667	11,667	11,667
-	-	-	13 Temporary Help	-	-	-
-	-	3,375	14 Standby Time	3,331	3,331	3,331
43,968	46,499	66,143	15 Overtime	65,580	65,580	65,580
-	-	30,321	16 Certificate Pay	25,395	25,395	25,395
248,954	303,364	406,135	17 Group Insurance	422,860	422,860	422,860
67,210	92,405	108,221	18 FICA	106,754	106,754	106,754
79,222	118,232	145,852	19 Retirement	140,337	140,337	140,337
878	1,215	1,415	20 Employment	1,395	1,395	1,395
29,283	30,461	58,644	21 SAIF	58,125	58,125	58,125
-	-	44,877	22 Holiday	44,123	44,123	44,123
-	-	24,337	23 Vacation Cash Back	16,418	16,418	16,418
-	-	12,592	24 Longevity Pay	11,285	11,285	11,285
1,316,541	1,773,723	2,134,926	25 TOTAL PERSONNEL SERVICES	2,109,418	2,109,418	2,109,418
			26 MATERIALS AND SERVICES			
922	1,052	1,463	27 Memberships	1,463	1,463	1,463
21,317	14,517	29,975	28 Technical Services	29,528	29,528	29,528
6,537	6,058	12,512	29 Professional Services	12,512	12,512	12,512
23,402	27,332	24,880	30 Repair & Maintenance Services	26,530	26,530	26,530
-	13,532	15,465	31 Rentals	4,152	4,152	4,152
1,888	1,703	2,000	32 Advertising/Promotion	2,000	2,000	2,000
21,633	5,964	17,820	33 Training/Travel	18,120	18,120	18,120
3,087	6,611	7,200	34 Office Supplies	7,200	7,200	7,200
9,204	4,933	9,530	35 Operating Supplies	9,530	9,530	9,530
10,478	4,951	15,850	36 Uniforms/Clothing	24,020	24,020	24,020
42,172	42,258	51,897	37 Equipment Operating Supplies	51,897	51,897	51,897
-	170	500	38 Tools/Small Equipment	500	500	500
71	284	2,170	39 Jail Supplies & Equipment	2,170	2,170	2,170
41,883	40,643	45,190	40 Utilities	45,190	45,190	45,190
5,307	1,915	8,000	41 Building & Grounds Maintenance	8,000	8,000	8,000
1,201	135	6,000	42 Investigations	8,000	8,000	8,000
2,751	2,788	2,200	43 Grants Projects	15,099	15,099	15,099
191,852	174,844	252,652	44 TOTAL MATERIALS & SERV.	265,911	265,911	265,911

**BUDGET NOTES:**

**SPECIAL FUND  
POLICE DEPARTMENT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			45 CAPITAL OUTLAY			
-	-	-	46 Buildings	-	-	-
-	-	-	47 Projects/Improvements	3,000	3,000	3,000
13,037	4,979	16,820	48 Equipment/Machinery	20,020	20,020	20,020
-	-	-	49 Patrol Vehicle	-	-	-
-	828	1,000	50 Furniture	1,000	1,000	1,000
13,037	5,808	17,820	51 TOTAL CAPITAL OUTLAY	24,020	24,020	24,020
			52 TRANSFERS			
-	-	-	53 Project/Equipment Reserve Fund	20,000	20,000	20,000
0	0	0	54 TOTAL TRANSFERS	20,000	20,000	20,000
1,521,430	1,954,375	2,405,398	55 TOTAL EXPENDITURES	2,399,349	2,399,349	2,399,349
\$ 1,521,430	\$ 1,954,375	\$ 2,405,398	56 <b>TOTAL</b>	\$ 2,399,349	\$ 2,399,349	\$ 2,399,349

**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.

**2015 ACCOMPLISHMENTS:**

- Processed 17,207 computer-aided dispatch calls
- Continued to be open 24 hours a day, 7 days a week to the public

**2016– 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
5.1	0.0	0.0	1 FTE POSITIONS	0.0	0.0	0.0
			1 PERSONNEL SERVICES			
\$ 36,525	\$	\$	2 Communication Com.60%	\$	\$	\$
214,222			3 Dispatchers 4			
8,365			4 Dispatcher p/t .50			
3,132			5 Overtime			
-			6 Certificate Pay			
85,514			7 Group Insurance			
19,772			8 FICA			
31,886			9 Retirement			
262			10 Employment			
732			11 SAIF			
-			12 Holiday			
-			13 Vacation Cash Back			
-			14 Retirement Cashout			
-			15 Longevity Pay			
<u>400,412</u>	<u>0</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>
400,412	0	0	37 TOTAL EXPENDITURES	0	0	0
<u>\$ 400,412</u>	<u>\$ 0</u>	<u>\$ 0</u>	38 <b>TOTAL</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

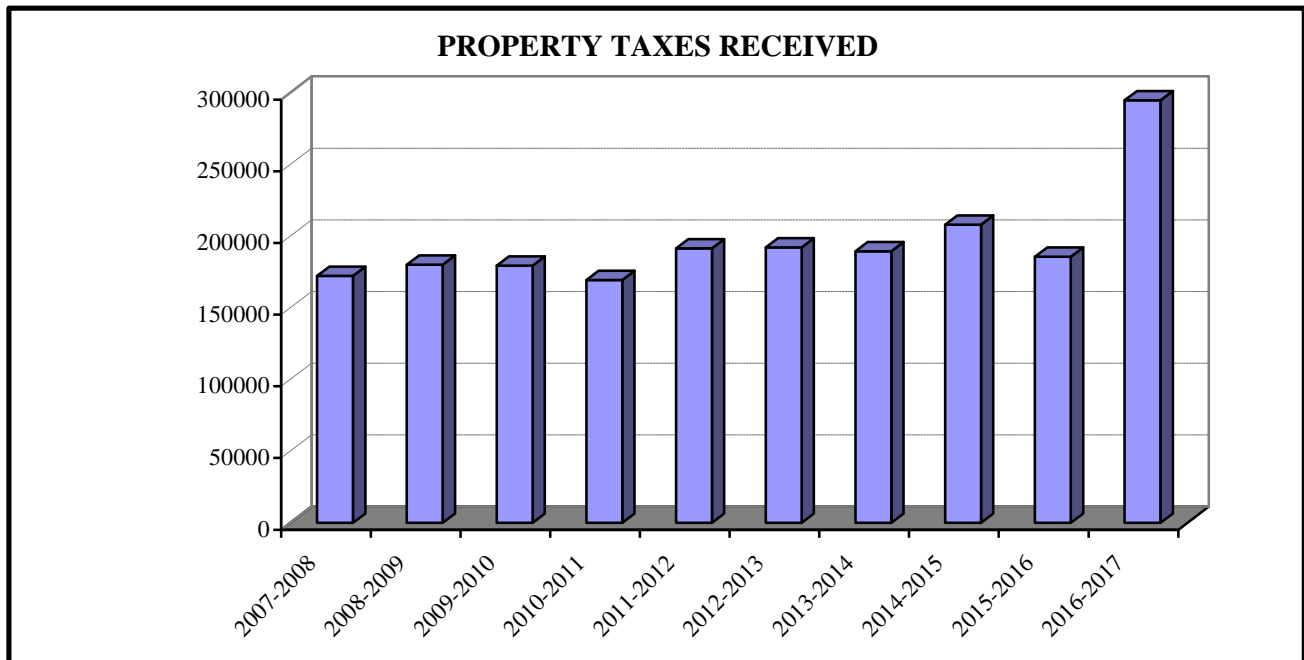
**BUDGET NOTES:**

## Special Fund Resources – Library

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In November 2015, Sweet Home voters renewed another five year local option levy to fund Library services beginning July 1, 2016. The renewal includes a rate increase from .82 cents per \$1,000 to \$1.17 per \$1,000.

Staff is anticipating a 3% increase in property values in Sweet Home for the 2016-2017 budget year. Based on this assumption and a potential 32% loss of property tax revenue due to M-5 compression, the Library expects to receive approximately \$294,620 in property tax revenue to fund its services during 2016-2017.



**SPECIAL FUND  
LIBRARY LEVY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
157,385	150,220	145,083	2 Working Capital (Accrual Basis)	183,498	183,498	183,498
7,721	9,200	9,426	3 Previously Levied Taxes Est. to be Recd.	10,075	10,075	10,075
2,392	2,457	699	4 Earning from Temp. Investments	860	860	860
-	-	-	5 Transferred from Other Funds	-	-	-
3,099	3,017	2,700	6 Miscellaneous Revenues	2,864	2,864	2,864
10,091	5,363	20,000	7 Grants	20,000	20,000	20,000
1,989	1,716	-	8 Donations	-	-	-
5,884	4,967	5,000	9 Library Fees	4,547	4,547	4,547
188,561	176,939	182,908	10 Total Resources, Exc. Taxes to be Levied	221,844	221,844	221,844
189,391	207,824	185,514	11 Taxes Necessary to Balance	294,620	294,620	294,620
377,952	384,763	368,422	12 Taxes Collected in Year Levied	516,464	516,464	516,464
<b>REQUIREMENTS</b>						
149,930	145,957	174,018	14 PERSONNEL SERVICES	209,531	239,531	239,531
76,813	70,529	99,900	15 MATERIALS AND SERVICES	106,500	106,500	106,500
990	0	1,000	16 CAPITAL OUTLAY	1,000	1,000	1,000
-	0	2,000	17 CONTINGENCY	10,000	10,000	10,000
-	-	3,000	18 TRANSFERS	13,000	13,000	13,000
19 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
150,220	168,277	88,504	Local Option Levy	176,433	146,433	146,433
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
\$ 377,952	\$ 384,763	\$ 368,422	20 TOTAL REQUIREMENTS	\$ 516,464	\$ 516,464	\$ 516,464

**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.

**2015-2016 ACCOMPLISHMENTS:**

- ❖ Thanks to the citizens of Sweet Home, a 5 year operating levy was passed for the Sweet Home Public Library. With the increased funding level we will be able to increase open hours, provide additional resources and services, save money to replace the carpeting and fully fund the library's contingency fund.
- ❖ Increase open hours on Fridays. We will add 2 additional open hours on Fridays and be open until 5pm instead of our current hours when we close at 3pm.
- ❖ With the City Council approval of the Intergovernmental Agreement (IGA), patrons now have access to resources from the participating libraries in the Linn Libraries Consortium using their Sweet Home Public Library card. This also added the benefit of a courier service to deliver materials between the libraries.
- ❖ Completed another successful Summer Reading Program by issuing over 210 free library cards to children and teens. We offered 20 free programs and 3 family focused programs.
- ❖ Participated with Oak Heights Elementary staff to provide reading programs during the *Sumer Lunch, Summer Learning and Summer Library (SL3)* at the school.
- ❖ We launched the "educator card" giving Sweet Home teachers access to more resources for use in their classroom.
- ❖ We increased programming by offering several "Open Mic" readings where local authors could read their work. Patrons enjoyed live performances of "Christmas Carol in Prose" and "The Tell-Tale Heart". Our 4<sup>th</sup> annual "Take Your Child to the Library" day was another success with families enjoying a performance by Penny Puppets. Promoted early literacy and kindergarten readiness by offering 37 story times attended by 882 children and parents.
- ❖ Secured a Sweet Home Community Foundation grant to purchase an AWE Early Literacy Computer. The AWE computer is preloaded with educational software geared to our younger users ages 2 to 8.
- ❖ Implemented a Facebook page to increase community awareness, to promote the library and to engage the community.

**2016-2017 GOALS, PROJECTS, AND PRODUCTS:**

- ❖ Our goals continue to be improving the visibility and awareness of library services, programs and collection. This will be done through collaboration with the schools and 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 furnishings, an enchanted reading tree, and appropriate size shelving for toddlers and board books. This will make the children's area more inviting.



**SPECIAL FUND  
LIBRARY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
2.00	2.10	2.10	1 FTE POSITIONS	3.00	3.50	3.50
			1 PERSONNEL SERVICES			
\$ 55,079	\$ 56,858	\$ 61,176	2 Director of Library Ser. 100%	\$ 62,088	\$ 62,088	\$ 62,088
49,225	50,260	56,816	3 Library Assistants (3.00)	85,588	115,588	115,588
-	767	12,145	4 On-call Library Assistant	-	-	-
19	67	-	5 Overtime	-	-	-
22,745	14,676	16,575	6 Group Insurance	29,546	29,546	29,546
7,870	8,118	9,955	7 FICA	11,297	11,297	11,297
14,557	14,769	16,422	8 Retirement	20,018	20,018	20,018
104	107	130	9 Employment	148	148	148
330	334	799	10 SAIF	846	846	846
149,930	145,957	174,018	11 TOTAL PERSONNEL SERVICES	209,531	239,531	239,531
			12 MATERIALS AND SERVICES			
-	-	100	13 Memberships	100	100	100
5,821	5,475	10,000	14 Technical Services	10,000	10,000	10,000
-	27	100	15 Professional Services	100	100	100
4,847	4,705	6,000	16 Repair & Maintenance Services	6,000	6,000	6,000
3,135	2,010	3,500	17 Rentals	3,500	3,500	3,500
268	1,320	1,000	18 Advertising/Promotion	3,000	3,000	3,000
101	636	500	19 Training/Travel	1,100	1,100	1,100
6,701	7,183	8,000	20 Office Supplies	8,500	8,500	8,500
24,026	24,827	25,000	21 Operating Supplies	27,000	27,000	27,000
148	-	200	22 Uniforms/Clothing	200	200	200
-	17	-	23 Equipment Operating Supplies	-	-	-
12,209	13,240	15,000	24 Utilities	15,000	15,000	15,000
6,838	3,634	8,000	25 Building & Grounds Maintenance	8,000	8,000	8,000
1,673	4,221	2,500	26 Children's Reading Program	4,000	4,000	4,000
11,045	3,234	20,000	27 Grants	20,000	20,000	20,000
76,813	70,529	99,900	28 TOTAL MATERIALS & SERV.	106,500	106,500	106,500
			29 CAPITAL OUTLAY			
990	-	1,000	30 Equipment/Machinery	1,000	1,000	1,000
990	0	1,000	31 TOTAL CAPITAL OUTLAY	1,000	1,000	1,000
-	-	2,000	32 CONTINGENCY	10,000	10,000	10,000
			33 TRANSFERS			
-	-	3,000	34 Project Equipment/Res. Fund	13,000	13,000	13,000
227,733	216,486	279,918	35 TOTAL EXPENDITURES	340,031	370,031	370,031
150,220	168,277	88,504	36 ENDING FUND BALANCE	176,433	146,433	146,433
\$ 377,952	\$ 384,763	\$ 368,422	37 TOTAL	\$ 516,464	\$ 516,464	\$ 516,464

**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.

### **2015 – 2016 ACCOMPLISHMENTS:**

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

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$140,210 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, \$25,000 from Water Distribution, \$2,500 from Wastewater Treatment, and \$10,000 from Wastewater Collection, \$500 from the BIP, \$1,000 from Parks Maintenance, and \$1,000 from Community Development.

\$13,000 is budgeted to be transferred in from the Library for future building improvements

\$20,000 is budgeted to be transferred in from the Police Department for future radio replacements.

Purchases planned include, but are not limited to:

- Stormwater Issues \$ 10,000
- Radios \$ 15,000
- As needed for productivity / efficiency \$ 10,000
- Vehicle/Equipment Replacement \$ 45,000
- Bldg Maint/Repaint @ 24<sup>th</sup> Ave \$ 10,000
- Old RR Depot/Parks Issues \$ 30,000
- \$ 120,210

Approximately \$281,685 is reserved for future Public Works allocation, \$66,800 for Police capital purchases, \$16,035 for Library building projects and \$9,426 for Community Development purchases.

**RESERVE FUND  
PROJECT/EQUIPMENT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
266,536	251,928	133,794	2 Working Capital (Accrual Basis)	316,971	316,971	316,971
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,169	1,217	1,153	4 Earning from Temp. Investments	1,265	1,265	1,265
89,401	99,199	121,630	5 Public Works	140,210	140,210	140,210
1,500	2,000	2,500	6 CDD/Parks/Bldg	2,500	2,500	2,500
2,150	14	45,000	7 Police Projects	20,000	20,000	20,000
-	-	3,000	8 Library Projects	13,000	13,000	13,000
360,756	354,359	307,077	9 Total Resources, Exc. Taxes to be Levied	493,946	493,946	493,946
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
360,756	354,359	307,077	12 TOTAL RESOURCES	493,946	493,946	493,946
<b>REQUIREMENTS</b>						
86,431	93,671	113,800	1 EQUIPMENT			
22,397	-	-	2 Public Works	120,000	120,000	120,000
-	3,200	-	3 Police Projects	-	-	-
-	-	-	4 Community Dev. Department	-	-	-
-	-	-	5 Library	-	-	-
108,827	96,871	113,800	6 TOTAL EQUIPMENT	120,000	120,000	120,000
<b>7 ENDING FUND BALANCE</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
c) Committed						
5,540	4,362	10,206	Community Dev. Dept	9,426	9,426	9,426
-	-	3,023	Library	16,035	16,035	16,035
1,450	1,468	46,489	Police	66,800	66,800	66,800
244,939	251,658	133,559	PW Replacement Reserve	281,685	281,685	281,685
d) Assigned						
e) Unassigned						
f) Unappropriated						
251,929	257,488	193,277	8 TOTAL ENDING FUND BAL.	373,946	373,946	373,946
\$ 360,756	\$ 354,359	\$ 307,077	9 TOTAL REQUIREMENTS	\$ 493,946	\$ 493,946	\$ 493,946

**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.

**2015 – 2016 ACCOMPLISHMENTS:**

Drug enforcement continues to be an important component of our overall police operations. The Sweet Home Police Department Detective executed 18 narcotics related Search Warrants within our community that resulted in the seizure of an SUV and cash.

**2016 - 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
49,017	49,255	49,489	2 Working Capital (Accrual Basis)	91,884	91,884	91,884
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
238	228	234	4 Earning from Temp. Investments	271	271	271
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Forfeits/Sold weapons	-	-	-
49,255	49,483	49,723	7 Total Resources, Exc. Taxes to be Levied	92,155	92,155	92,155
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
49,255	49,483	49,723	10 TOTAL RESOURCES	92,155	92,155	92,155
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES			
-	-	-	2 Drug Enforcement	-	-	-
-	-	-	3 Released Forfeitures	-	-	-
-	-	-	4 TOTAL MATERIALS & SERV.	-	-	-
-	-	-	5 CAPITAL OUTLAY			
-	-	-	6 Equipment/Machinery	92,155	92,155	92,155
-	-	49,723	7 Drug Enforcement Vehicle	-	-	-
0	0	49,723	8 TOTAL CAPITAL OUTLAY	92,155	92,155	92,155
-	-	-	9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
49,255	49,483		b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
49,255	49,483	0	10 TOTAL ENDING FUND BAL	0	0	0
\$ 49,255	\$ 49,483	\$ 49,723	11 TOTAL REQUIREMENTS	\$ 92,155	\$ 92,155	\$ 92,155

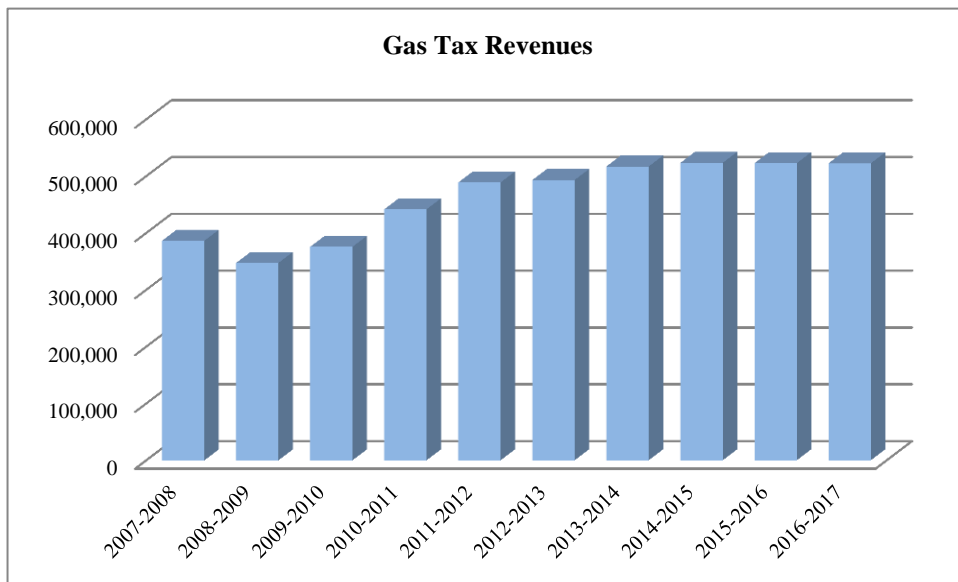
**BUDGET NOTES:**

## 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 9090 the City expects to receive \$57.47 per person or \$522,402 as presented in the 2016-2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
158,232	185,156	197,920	2 Working Capital (Accrual Basis)	201,922	201,922	201,922
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
776	819	1,018	4 Earning from Temp. Investments	926	926	926
-	-	-	5 Transferred from Other Funds	-	-	-
516,984	523,365	522,688	6 State Gas Tax	522,402	522,402	522,402
725	395	-	7 Miscellaneous Revenue	-	-	-
565	300	-	8 Safety Fair	-	-	-
677,282	710,035	721,626	9 Total Resources, Exc. Taxes to be Levied	725,250	725,250	725,250
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
677,282	710,035	721,626	12 TOTAL RESOURCES	725,250	725,250	725,250
<b>REQUIREMENTS</b>						
307,523	271,047	346,062	1 Personnel Services	339,302	329,110	329,110
74,432	83,107	131,775	2 Materials and Services	134,482	134,482	134,482
3,446	3,736	8,750	3 Capital Outlay	8,750	8,750	8,750
106,724	156,724	165,836	4 Transfer to Other Funds	165,836	165,836	165,836
0	0	19,535	5 Operating Contingency	19,451	37,107	37,107
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
185,156	195,421	49,668	b) Restricted	57,429	49,965	49,965
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
185,156	195,421	49,668	7 TOTAL ENDING FUND BAL	57,429	49,965	49,965
\$ 677,282	\$ 710,035	\$ 721,626	8 TOTAL REQUIREMENTS	\$ 725,250	\$ 725,250	\$ 725,250

**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.

**2015 – 2016 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 \$57.47 per person (down slightly from \$57.66 year prior) and anticipates maintaining a positive Ending Fund Balance of \$57,429.

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)

**2016 – 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
4.55	4.45	4.46	1 FTE POSITIONS	4.46	4.63	4.63
			1 PERSONNEL SERVICES			
			2 Administration:			
\$ 6,468	\$ 3,246	\$ 4,183	3 Public Works Director (1) 4%	\$ 4,243	\$ 4,243	\$ 4,243
14,966	15,587	15,803	4 Staff Engineer (1) 24%	15,732	15,732	15,732
8,643	8,172	8,369	5 Engineering Tech. I (1) 18%	8,493	8,493	8,493
10,833	11,258	11,418	6 Administrative Clerk (1) 23%	11,589	11,589	11,589
12,725	12,955	13,096	7 Mechanic (1) 28%	13,292	13,292	13,292
			8 Maintenance:			
22,133	20,627	20,875	9 Superintendent (1) 32%	17,954	-	-
42,805	44,964	46,772	10 Crew Leader - Streets (1) 100%	47,471	47,471	47,471
64,833	56,626	76,784	11 Muni. Maint. Worker (2.25) 100%	79,094	85,217	85,217
6,653	2,870	6,059	12 Public Works Secretary (1) 16%	6,151	6,151	6,151
2,860	-	-	13 Temporary Help	-	-	-
2,509	1,704	4,500	14 Overtime	4,500	4,500	4,500
62,422	51,729	80,345	15 Group Insurance	72,652	75,884	75,884
14,440	13,279	15,901	16 FICA	15,952	16,420	16,420
25,121	19,413	26,878	17 Retirement	26,854	24,770	24,770
155	178	208	18 Employment	209	215	215
9,957	8,438	14,871	19 SAIF	15,116	15,133	15,133
307,523	271,047	346,062	20 TOTAL PERSONNEL SERVICES	339,302	329,110	329,110
			21 MATERIALS AND SERVICES			
512	192	890	22 Memberships	890	890	890
3,794	4,707	15,000	23 Technical Services	15,000	15,000	15,000
8,099	11,602	25,000	24 Professional Services	25,000	25,000	25,000
1,070	1,210	2,000	25 Repair & Maintenance Services	2,000	2,000	2,000
125	125	1,500	26 Rentals	1,500	1,500	1,500
77	67	200	27 Advertising/Promotion	200	200	200
2,159	1,362	3,115	28 Training/Travel	3,122	3,122	3,122
2,442	2,973	2,500	29 Office Supplies	3,500	3,500	3,500
16,931	23,580	32,000	30 Operating Supplies	32,000	32,000	32,000
2,280	2,694	2,670	31 Uniforms/Clothing	2,670	2,670	2,670
25,786	24,056	35,000	32 Equipment Operating Supplies	35,000	35,000	35,000
352	140	1,000	33 Tools/Small Equipment	2,700	2,700	2,700
9,361	8,954	9,000	34 Utilities	9,000	9,000	9,000
922	1,441	1,500	35 Building & Grounds Maintenance	1,500	1,500	1,500
521	3	400	36 Safety Fair	400	400	400
74,432	83,107	131,775	37 TOTAL MATERIALS & SERV.	134,482	134,482	134,482

**STATE GAS TAX  
STREET MAINTENANCE FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			38 CAPITAL OUTLAY			
415	-	1,000	39 Buildings	1,000	1,000	1,000
1,923	3,335	3,500	40 Projects/Improvements	3,500	3,500	3,500
1,109	401	4,000	41 Equipment/Machinery	4,000	4,000	4,000
0	-	250	42 Furniture	250	250	250
3,446	3,736	8,750	43 TOTAL CAPITAL OUTLAY	8,750	8,750	8,750
			44 TRANSFERS			
30,000	50,000	50,000	45 Path Program	50,000	50,000	50,000
46,724	46,724	48,126	46 General Fund	48,126	48,126	48,126
30,000	60,000	67,710	47 Project/Equipment Reserve	67,710	67,710	67,710
106,724	156,724	165,836	48 TOTAL TRANSFERS	165,836	165,836	165,836
-	-	19,535	49 OPERATING CONTINGENCY	19,451	37,107	37,107
			50 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
185,156	195,421	49,668	b) Restricted	57,429	49,965	49,965
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
185,156	195,421	49,668	51 TOTAL ENDING FUND BAL	57,429	49,965	49,965
\$ 677,282	\$ 710,035	\$ 721,626	52 TOTAL	\$ 725,250	\$ 725,250	\$ 725,250

**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 \$179,356 this fiscal year.

**2015 – 2016 ACCOMPLISHMENTS:**

Various road improvements when presented opportunity such as Mountain View Road project overlay.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Public Works anticipates continuing with the overlay program and providing much needed rebuild to street areas during 2016-2017 with \$400,000 budgeted to accomplish these tasks as well as for crack sealing and general street projects. \$160,000 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 as well as SRTS/ODOT Project. Funds have also been allocated in anticipation of improving Harding Street through a possible LID concept.

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,369,835	1,213,580	1,330,959	2 Working Capital (Accrual Basis)	1,205,685	1,205,685	1,205,685
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
6,451	6,132	6,301	4 Earning from Temp. Investments	6,438	6,438	6,438
3,307	-	-	5 ODOT Appropriation Bridge	-	-	-
384	92	-	6 12th Ave. Assessments Principal	-	-	-
91	58	-	7 12th Ave. Assessments Interest	-	-	-
-	-	-	8 Miscellaneous Revenue	-	-	-
-	-	120,000	9 TGM/TSP Grant	-	-	-
-	-	125,000	10 Harding St LID	125,000	125,000	125,000
0	143,226	275,934	11 State Transportation Program	179,356	179,356	179,356
1,380,068	1,363,087	1,858,194	12 Total Resources, Exc. Taxes to be Levied	1,516,479	1,516,479	1,516,479
-	-	-	13 Taxes Necessary to Balance	-	-	-
-	-	-	14 Taxes Collected in Year Levied	-	-	-
1,380,068	1,363,087	1,858,194	15 TOTAL RESOURCES	1,516,479	1,516,479	1,516,479
<b>REQUIREMENTS</b>						
1 MATERIALS & SERVICES						
60,212	38,011	272,000	2 Street Projects/Striping	100,000	100,000	100,000
-	-	-	3 Crack Sealing	100,000	100,000	100,000
-	-	120,000	4 TSP Update	-	-	-
-	-	-	5 18th Ave Grand & Pave	200,000	200,000	200,000
60,212	38,011	392,000	6 TOTAL MATERIALS & SERV.	400,000	400,000	400,000
7 CAPITAL OUTLAY						
-	-	90,000	8 Bridge/Street Maintenance	160,000	160,000	160,000
85,727	-	-	9 Mt View Sidewalk Project	-	-	-
-	-	250,000	10 Harding St LID	250,000	250,000	250,000
-	-	300,000	11 US20 54th/Riggs Hill Rd Match	300,000	300,000	300,000
-	-	-	12 SRTS/ODOT Project Match	30,000	30,000	30,000
85,727	0	640,000	13 TOTAL CAPITAL OUTLAY	740,000	740,000	740,000
14 TRANSFERS						
20,550	20,550	25,000	15 Path Program	25,000	25,000	25,000
-	-	-	16 Storm Drainage	-	-	-
17 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
1,213,579	1,304,526	801,194	c) Committed	351,479	351,479	351,479
d) Assigned						
e) Unassigned						
f) Unappropriated						
1,213,579	1,304,526	801,194	18 TOTAL ENDING FUND BAL	351,479	351,479	351,479
\$ 1,380,068	\$ 1,363,087	\$ 1,858,194	19 TOTAL REQUIREMENTS	\$ 1,516,479	\$ 1,516,479	\$ 1,516,479

**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.

**2015 – 2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
99,060	48,962	119,494	2 Working Capital (Accrual Basis) (Mod.)	195,258	195,258	195,258
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
416	385	233	4 Earning from Temp. Investments	610	610	610
50,550	70,550	75,000	5 Transferred from Other Funds	75,000	75,000	75,000
-	-	-	6 Miscellaneous Revenue	-	-	-
150,025	119,898	194,727	7 Total Resources, Exc. Taxes to be Levied	270,868	270,868	270,868
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
150,025	119,898	194,727	10 TOTAL RESOURCES	270,868	270,868	270,868
<b>REQUIREMENTS</b>						
-	-	90,000	1 Path Development (WCR)	90,000	90,000	90,000
51,063	250	75,000	2 Bike/Pedestrian Plan Implement.	75,000	75,000	75,000
50,000	-	-	3 Mt View Sidewalk Project	-	-	-
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
48,962	119,648	29,727	b) Restricted	105,868	105,868	105,868
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
48,962	119,648	29,727	5 TOTAL ENDING FUND BAL	105,868	105,868	105,868
\$ 150,025	\$ 119,898	\$ 194,727	6 TOTAL REQUIREMENTS	\$ 270,868	\$ 270,868	\$ 270,868

## **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 2016-2017.

### **2015 – 2016 ACCOMPLISHMENTS:**

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

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

The Senior Center will be in the second year of a two year grant from the State of Oregon and is expected to receive \$90,263 which will be passed through the City.



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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<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	90,263	90,263	6 Public Transit	90,263	90,263	90,263
51,594	90,263	90,263	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	90,263	90,263	10 TOTAL RESOURCES	90,263	90,263	90,263
<b>REQUIREMENTS</b>						
51,594	90,263	90,263	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	\$ 90,263	\$ 90,263	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.

### **2015 – 2016 ACCOMPLISHMENTS:**

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

### **2016 – 2017 GOALS, PROJECTS, PRODUCTS:**

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

**SPECIAL FUND  
SPECIAL EVENTS**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	4,024	4,024	4,024
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
-	9	-	4 Earning from Temp. Investments	13	13	13
-	-	-	5 Transferred from Other Funds	-	5,000	5,000
-	8,843	10,000	6 Sweet Heart Run	10,000	10,000	10,000
0	8,852	10,000	7 Total Resources, Exc. Taxes to be Levied	14,037	19,037	19,037
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
0	8,852	10,000	10 TOTAL RESOURCES	14,037	19,037	19,037
<b>REQUIREMENTS</b>						
-	4,924	5,000	1 MATERIALS AND SERVICES			
-	-	5,000	2 Sweet Heart Run	5,000	5,000	5,000
-	-	-	3 Kids Summer Program	5,000	5,000	5,000
-	-	-	4 Special Events	-	5,000	5,000
5 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
	3,928		c) Committed	4,037	4,037	4,037
d) Assigned						
e) Unassigned						
f) Unappropriated						
0	3,928	0	6 TOTAL ENDING FUND BAL	4,037	4,037	4,037
\$ 0	\$ 8,852	\$ 10,000	7 TOTAL REQUIREMENTS	\$ 14,037	\$ 19,037	\$ 19,037

## **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.

### **2015 – 2016 ACCOMPLISHMENTS:**

No expenditures were made out of this fund during 2015-2016.

### **2016 – 2017 GOALS, PROJECTS, PRODUCTS:**

\$3,000 has been budgeted in Materials & Services for Professional Services in case repairs need to be made on the City's grandstands at the Event Center.

\$1,000,000 has been budgeted in Capital Outlay in case the City has the opportunity to purchase some property during the fiscal year.

**SPECIAL FUND  
BUILDING RESERVE FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
1,058,952	1,062,434	1,069,792	2 Working Capital (Accrual Basis)	1,008,675	1,008,675	1,008,675
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
5,131	4,935	5,058	4 Earning from Temp. Investments	5,050	5,050	5,050
-	-	-	5 Transferred from Other Funds	-	80,000	80,000
6,000	2,600	3,500	6 Miscellaneous Revenues	3,000	3,000	3,000
1,070,083	1,069,969	1,078,350	7 Total Resources, Exc. Taxes to be Levied	1,016,725	1,096,725	1,096,725
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
1,070,083	1,069,969	1,078,350	10 TOTAL RESOURCES	1,016,725	1,096,725	1,096,725
<b>REQUIREMENTS</b>						
158	-	5,000	1 MATERIALS & SERVICES			
-	-	63,340	2 Outdoor Event Center repairs	3,000	3,000	3,000
			3 Engineering Services/Court Relocate			
			4 CAPITAL OUTLAY			
			5 Land	500,000	500,000	500,000
			6 Construction	500,000	580,000	580,000
7,491	-	-	- Library Roof/Energy Updates			
-	-	-	- Community Center Roof match			
-	-	500,000	- Court Relocate			
-	-	-	7 Equipment/Machinery			
-	-	-	8 CONTINGENCY			
			9 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
1,062,434	1,069,969	510,010	b) Restricted			
			c) Committed	13,725	13,725	13,725
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
1,069,925	1,069,969	510,010	10 TOTAL ENDING FUND BAL	13,725	13,725	13,725
\$ 1,069,925	\$ 1,069,969	\$ 1,078,350	11 TOTAL REQUIREMENTS	\$ 1,016,725	\$ 1,096,725	\$ 1,096,725

**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.

**2015 – 2016 ACCOMPLISHMENTS:**

Sweet Home School District was paid \$1,680 from swimming pool donations paid by utility customers on their bills at the end of the 2014 budget year.

\$30,000 was received from an anonymous donor for placement of a pedestrian foot bridge over Ames Creek near Sankey Park and/or for trail enhancements within the City park system.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Based upon 2015-2016 revenues, \$1,367 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.

\$41,561 is available for Parks Projects and/or the Skate Park during 2016-2107, with \$30,000 earmarked for placement of a pedestrian foot bridge over Ames Creek near Sankey Park and/or for trail enhancements within the City park system.

All funds distributed from this Program are made by the specific direction of City Council.

**SPECIAL FUND  
PARKS & RECREATION PROGRAM**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
9,580	10,513	11,653	2 Working Capital (Accrual Basis)	43,516	43,516	43,516
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
54	79	54	4 Earning from Temp. Investments	200	200	200
-	-	-	5 Transferred from Other Funds	-	5,000	5,000
898	1,412	1,100	6 Billed Park Donations	2,022	2,022	2,022
1,772	1,576	1,900	7 Billed Pool Donations	1,367	1,367	1,367
-	30,048	30,000	8 Park Donations	-	-	-
-	-	-	9 Park Revenues	-	-	-
-	-	-	10 Miscellaneous Revenues	-	-	-
12,304	43,628	44,707	11 Total Resources, Exc. Taxes to be Levied	47,105	52,105	52,105
-	-	-	12 Taxes Necessary to Balance	-	-	-
-	-	-	13 Taxes Collected in Year Levied	-	-	-
12,304	43,628	44,707	14 TOTAL RESOURCES	47,105	52,105	52,105
<b>REQUIREMENTS</b>						
1 MATERIALS & SERVICES						
1,790	1,680	1,900	2 Pool Donations	1,367	1,367	1,367
-	-	-	3 Professional Services	-	-	-
4 CAPITAL OUTLAY						
-	41,949	41,561	5 Projects/Improvements	41,561	46,561	46,561
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
10,514	-	1,246	b) Restricted	4,177	4,177	4,177
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
10,514	0	1,246	7 TOTAL ENDING FUND BAL	4,177	4,177	4,177
\$ 12,304	\$ 43,628	\$ 44,707	8 TOTAL REQUIREMENTS	\$ 47,105	\$ 52,105	\$ 52,105

## **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 \$17,115 to cover expected expenditures during the 2016-2017 budget year.

### **2016 – 2017 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.

### **2016 – 2017 GOALS, PROJECTS, PRODUCTS:**

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



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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
19,097	16,145	0	2 Working Capital (Accrual Basis)	10,737	10,737	10,737
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
35	22	-	4 Earning from Temp. Investments	34	34	34
-	-	-	5 Transferred from Other Funds	-	-	-
16,608	15,109	19,250	6 Senior Center	17,115	17,115	17,115
16,608	15,109	19,250	7 Boys & Girls Club	17,115	17,115	17,115
-	-	-	8 Rentals/Community Center	-	-	-
52,348	46,386	38,500	9 Total Resources, Exc. Taxes to be Levied	45,001	45,001	45,001
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
52,348	46,386	38,500	12 TOTAL RESOURCES	45,001	45,001	45,001
<b>REQUIREMENTS</b>						
-	-	-	13 PERSONNEL SERVICES	-	-	-
36,203	31,630	37,500	14 MATERIALS AND SERVICES	44,001	44,001	44,001
-	-	-	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						
16,145	14,756	0	c) Committed	0	0	0
d) Assigned						
e) Unassigned						
f) Unappropriated						
16,145	14,756	0	19 TOTAL ENDING FUND BAL	0	0	0
\$ 52,348	\$ 46,386	\$ 38,500	20 TOTAL REQUIREMENTS	\$ 45,001	\$ 45,001	\$ 45,001

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Janitor (p-t)	\$ -	\$ -	\$ -
-	-	-	3 FICA	-	-	-
-	-	-	4 Employment	-	-	-
-	-	-	5 SAIF	-	-	-
-	-	-	6 TOTAL PERSONNEL SERVICES	-	-	-
			7 MATERIALS AND SERVICES			
-	-	-	8 Professional Services	-	-	-
9,066	2,994	5,000	9 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	10 Advertising	-	-	-
-	-	-	11 Training & Travel	-	-	-
-	-	-	12 Operating Supplies	-	-	-
-	-	-	13 Equipment Operating Supplies	-	-	-
-	-	-	14 Central Garage	-	-	-
-	-	-	15 Tools/Small Equipment	-	-	-
26,557	28,172	30,500	16 Utilities	32,001	32,001	32,001
579	464	2,000	17 Building & Grounds Maintenance	2,000	2,000	2,000
36,203	31,630	37,500	18 TOTAL MATERIALS & SERV.	44,001	44,001	44,001
			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
36,203	31,630	38,500	26 TOTAL EXPENDITURES	45,001	45,001	45,001
16,145	14,756	-	27 ENDING FUND BALANCE	-	-	-
\$ 52,348	\$ 46,386	\$ 38,500	28 TOTAL	\$ 45,001	\$ 45,001	\$ 45,001

## 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	\$ 35,807.00 3 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		\$407,693.46 24 loans

\*(as of June 30, 2014)

### **2015 – 2016 ACCOMPLISHMENTS:**

The City received one loan repayment in the amount of \$11,413 during the year from the 1992 Owner Occupied loan program and worked with the Willamette Neighborhood Housing Services on administering the \$400,000 grant received from the Community Development Block Grant Program during 2015-2016.

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Staff will continue working with Willamette Neighborhood Housing Services to administer the CDBG housing grant.

**SPECIAL FUND  
HOUSING REHAB PROGRAM**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
216,326	220,221	221,267	2 Working Capital (Accrual Basis)	233,754	233,754	233,754
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,049	1,021	1,047	4 Earning from Temp. Investments	1,099	1,099	1,099
-	-	-	5 Transferred from Other Funds	-	-	-
2,845	11,413	-	6 Loan Payback	-	-	-
-	23,963	400,000	7 H13012 Housing Grant	300,000	300,000	300,000
220,221	256,618	622,314	8 Total Resources, Exc. Taxes to be Levied	534,853	534,853	534,853
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied	-	-	-
220,221	256,618	622,314	11 TOTAL RESOURCES	534,853	534,853	534,853
<b>REQUIREMENTS</b>						
-	-	497,851	1 Project Costs/Loans	427,882	427,882	427,882
-	23,963	124,463	2 Project Admin. Costs	106,971	106,971	106,971
3 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
220,221	232,655		b) Restricted			
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
220,221	232,655	0	4 TOTAL ENDING FUND BAL	0	0	0
\$ 220,221	\$ 256,618	\$ 622,314	5 TOTAL REQUIREMENTS	\$ 534,853	\$ 534,853	\$ 534,853

**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.

**2015-2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

Although no significant projects are planned to be funded from this Fund this year, there is a request by Parks Board to install/improve/replace a fire suppression system to help preserve this community resource in the event of a fire. These funds could be utilized for this effort if desired and allocated per City Council approval.

**SPECIAL FUND  
WEDDLE BRIDGE PROJECT**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
-	4,607	4,628	2 Working Capital (Accrual Basis)	4,650	4,650	4,650
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
9	21	22	4 Earning from Temp. Investments	22	22	22
28,000	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Donations	-	-	-
-	-	-	7 Grants	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
28,009	4,628	4,650	9 Total Resources, Exc. Taxes to be Levied	4,672	4,672	4,672
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
28,009	4,628	4,650	12 TOTAL RESOURCES	4,672	4,672	4,672
<b>REQUIREMENTS</b>						
23,403	-	4,650	1 MATERIALS & SERVICES	4,672	4,672	4,672
-	-	-	2 Professional Services	-	-	-
-	-	-	3 CAPITAL OUTLAY	-	-	-
-	-	-	4 Construction	-	-	-
-	-	-	5 Land	-	-	-
-	-	-	6 CONTINGENCY	-	-	-
4,607	4,628	0	7 ENDING FUND BALANCE (prior years)	0	0	0
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted			
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
4,607	4,628	0	8 TOTAL ENDING FUND BALANCE	0	0	0
\$ 28,009	\$ 4,628	\$ 4,650	9 TOTAL REQUIREMENTS	\$ 4,672	\$ 4,672	\$ 4,672

## **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.

### **2015 – 2016 ACCOMPLISHMENTS:**

During 2015 no payments were received.

### **2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

No payments are expected during the 2016-2017 year. If all of the outstanding assessments were to be paid off today, with principal and interest the City would receive \$17,108 in revenues.

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
758	761	764	2 Working Capital (Accrual Basis)	768	768	768
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
4	4	4	4 Earning from Temp. Investments	4	4	4
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Foster-Midway Assess.-Principal	-	-	-
-	-	-	7 Foster-Midway Assess.-Interest	-	-	-
761	765	768	8 Total Resources, Exc. Taxes to be Levied	772	772	772
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied	-	-	-
761	765	768	11 TOTAL RESOURCES	772	772	772
<b>REQUIREMENTS</b>						
-	-	-	1 Transfer to General Obligation Debt Services	-	-	-
2 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
761	765	768	b) Restricted	772	772	772
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
761	765	768	3 TOTAL ENDING FUND BAL	772	772	772
\$ 761	\$ 765	\$ 768	4 TOTAL REQUIREMENTS	\$ 772	\$ 772	\$ 772



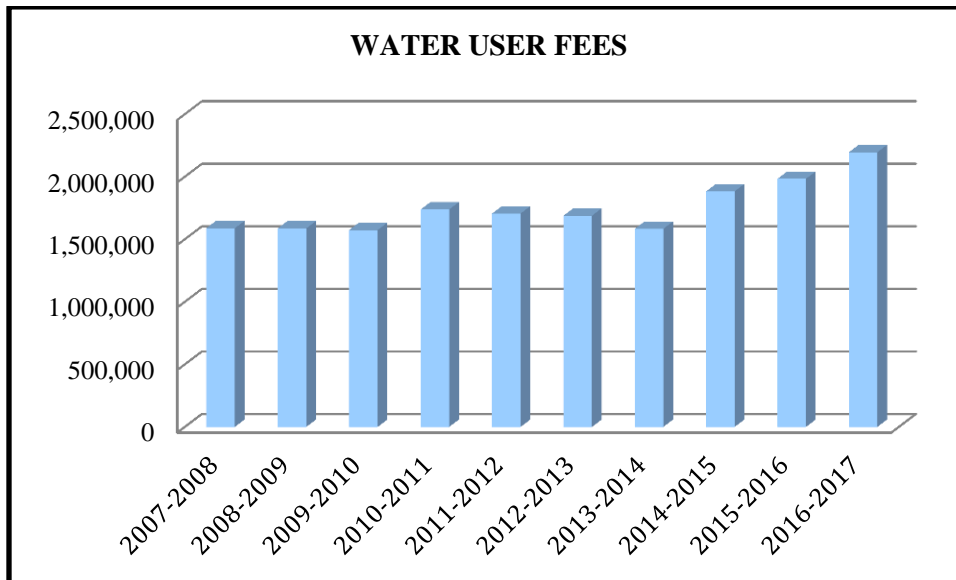
## Water Fund Resources

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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 2016-2017. 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 \$2,395,016 in annual revenues only \$2,195,431 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
374,999	124,620	169,100	1 Available Cash on Hand (Cash Basis)	-	-	-
-	-	-	2 Net Working Capital(Accrual Basis)	271,168	271,168	271,168
1,122	709	1,277	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,583,610	1,883,161	1,983,321	4 Interest	1,557	1,557	1,557
14,426	19,184	1,000	5 OTHER RESOURCES			
6,755	8,996	2,500	6 Water User Fees	2,195,431	2,195,431	2,195,431
-	-	-	7 Water Connection Fees	1,000	1,000	1,000
			8 Miscellaneous Revenues	2,500	2,500	2,500
			9 Intergovernmental Revenue	-	-	-
1,980,913	2,036,671	2,157,198	10 Total Resources, Exc.Taxes to be Levied	2,471,656	2,471,656	2,471,656
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
<b>\$ 1,980,913</b>	<b>\$ 2,036,671</b>	<b>\$ 2,157,198</b>	<b>13 TOTAL RESOURCES</b>	<b>\$ 2,471,656</b>	<b>\$ 2,471,656</b>	<b>\$ 2,471,656</b>

**WATER FUND  
SUMMARY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
7.21	7.19	7.21	1 FTE POSITIONS	6.95	7.11	7.11
PERSONNEL SERVICES						
\$ 122,000	\$ 106,246	\$ 121,528	1 Treatment Plant	\$ 115,296	\$ 115,296	\$ 115,296
414,705	385,182	436,390	2 System Maintenance	418,253	406,790	406,790
536,706	491,428	557,918	3 TOTAL PERSONNEL SERVICES	533,549	522,086	522,086
MATERIALS AND SERVICES						
511,008	515,213	534,826	1 Treatment Plant	527,200	527,200	527,200
130,283	128,473	146,109	2 System Maintenance	188,813	188,813	188,813
641,291	643,685	680,935	3 TOTAL MATERIALS & SER.	716,013	716,013	716,013
CAPITAL OUTLAY						
-	-	-	1 Land	-	-	-
1,346	0	500	2 Buildings	500	500	500
2,984	587	2,000	3 Projects/Improvements	2,000	2,000	2,000
7,042	4,685	8,276	4 Equipment/Machinery	8,901	8,901	8,901
0	0	500	5 Furniture	500	500	500
11,371	5,272	11,276	6 TOTAL CAPITAL OUTLAY	11,901	11,901	11,901
TRANSFERRED TO OTHER FUNDS						
111,034	111,034	114,366	1 General Fund - Admin. Charge	114,366	114,366	114,366
30,000	30,000	37,710	2 Project/Equipment Reserve	40,000	40,000	40,000
0	0	0	3 Water Capital Construction	0	0	0
25,000	97,412	97,412	4 Water Depreciation Reserve Fund	302,990	302,990	302,990
-	-	-	5 Water SDC Fund	-	-	-
0	0	44,913	6 General Operating Contingency	51,564	69,744	69,744
166,034	238,446	294,401	7 TOTAL TRANS. & CONTING.	508,920	527,100	527,100
DEBT SERVICE						
0	0	0	1 SPWF Bond	0	0	0
500,891	499,091	497,292	2 Water Plant Debt	500,492	500,492	500,492
500,891	499,091	497,292	3 TOTAL DEBT SERVICE	500,492	500,492	500,492
4 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
124,620	158,749	115,376	b) Restricted	200,781	194,064	194,064
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
124,620	158,749	115,376	5 TOTAL ENDING FUND BAL	200,781	194,064	194,064
\$ 1,980,913	\$ 2,036,671	\$ 2,157,198	6 TOTAL	\$ 2,471,656	\$ 2,471,656	\$ 2,471,656

**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.

**2016 – 2017 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. On September 2015, City Council extended this original agreement for an additional 15 year term. 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 \$151,495 is anticipated to be transferred to Depreciation Reserve. \$57,183 is scheduled to be 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 \$500,492 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:	\$4,901
Computer replacement	
Pallet Jack	

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

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1.50	1.49	1.50	1 FTE POSITIONS	1.37	1.37	1.37
			1 PERSONNEL SERVICES			
\$ 18,426	\$ 17,853	\$ 19,242	2 Public Works Director (1) 23%	\$ 19,518	\$ 19,518	\$ 19,518
8,730	9,093	9,218	3 Staff Engineer (1) 14%	9,177	9,177	9,177
19,992	20,717	21,039	4 Engineering Tech. I (2) 45%	21,351	21,351	21,351
8,478	8,811	8,936	5 Administrative Clerk (1) 18%	9,069	9,069	9,069
19,133	13,763	20,239	6 Account/UB Clerk II (2) 25%	15,305	15,305	15,305
-	-	-	7 Temporary Help	-	-	-
128	334	-	8 Overtime	-	-	-
24,150	19,514	24,630	9 Group Insurance	23,479	23,479	23,479
5,592	5,211	6,019	10 FICA	5,693	5,693	5,693
10,332	9,791	10,825	11 Retirement	10,328	10,328	10,328
75	71	79	12 Employment	74	74	74
6,964	1,090	1,301	13 SAIF	1,302	1,302	1,302
<u>122,000</u>	<u>106,246</u>	<u>121,528</u>	14 TOTAL PERSONNEL SERVICES	<u>115,296</u>	<u>115,296</u>	<u>115,296</u>
			15 MATERIALS AND SERVICES			
270	274	300	16 Memberships	300	300	300
11,595	9,636	14,400	17 Technical Services	14,400	14,400	14,400
494,737	504,096	507,692	18 Professional Services	500,175	500,175	500,175
4,217	-	10,000	19 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	20 Rentals	-	-	-
-	-	-	21 Advertising/Promotion	-	-	-
34	(28)	1,040	22 Training/Travel	1,000	1,000	1,000
-	371	-	23 Office Supplies	-	-	-
-	-	-	24 Operating Supplies	-	-	-
155	2	894	25 Uniforms/Clothing	825	825	825
-	862	-	26 Equipment Operating Supplies	-	-	-
-	-	500	27 Tools/Small Equipment	500	500	500
-	-	-	28 Utilities	-	-	-
-	-	-	29 Building & Grounds Maintenance	-	-	-
<u>511,008</u>	<u>515,213</u>	<u>534,826</u>	30 TOTAL MATERIALS & SERV.	<u>527,200</u>	<u>527,200</u>	<u>527,200</u>

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			31 CAPITAL OUTLAY			
-	-	-	32 Buildings	-	-	-
-	-	-	33 Projects/Improvements	-	-	-
5,858	4,152	4,276	34 Equipment/Machinery	4,901	4,901	4,901
-	-	-	35 Furniture	-	-	-
5,858	4,152	4,276	36 TOTAL CAPITAL OUTLAY	4,901	4,901	4,901
			37 TRANSFERS			
55,517	55,517	57,183	38 General Fund - Admin. Charge	57,183	57,183	57,183
15,000	15,000	15,000	39 Project/Equipment Reserve	15,000	15,000	15,000
-	-	-	40 Water Capital Construction Fund	-	-	-
-	48,706	48,706	41 Depreciation Reserve Fund	151,495	151,495	151,495
70,517	119,223	120,889	42 TOTAL TRANSFERS	223,678	223,678	223,678
-	-	23,408	43 OPERATING CONTINGENCY	26,132	26,132	26,132
			44 DEBT SERVICE			
214,739	216,887	219,056	45 Water Plant Debt P. (S04002)	221,247	221,247	221,247
66,185	64,037	61,869	46 Water Plant Debt I (S04002)	59,678	59,678	59,678
107,887	108,245	108,610	47 Water Plant Debt P. (G04003)	113,982	113,982	113,982
112,080	109,922	107,757	48 Water Plant Debt I (G04003)	105,585	105,585	105,585
500,891	499,091	497,292	49 TOTAL DEBT SERVICE	500,492	500,492	500,492
1,210,274	1,243,925	1,302,219	50 TOTAL EXPENDITURES	1,397,699	1,397,699	1,397,699
-	-	-	51 Unappropriated Ending Fund Bal.	-	-	-
\$ 1,210,274	\$ 1,243,925	\$ 1,302,219	52 TOTAL	\$ 1,397,699	\$ 1,397,699	\$ 1,397,699

**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.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$57,183 has been transferred to cover actual costs incurred by City Hall staff. \$25,000 has been designated for transfer to the Project/Equipment Reserve Fund and \$151,495 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. This line has been increased due to planned lead & copper testing as well as necessary Direct Responsible Charge (DRC) designation for the Distribution system.

Operating Supplies line item has been increased in an effort to allow additional water meters to be purchased to continue with an aggressive “meter change-out” program within the system.



**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:	
As necessary	\$ 2,000
Equipment/Machinery:	\$ 4,000
CL2 Tester	
Valve Lifter	
Pex pipe Tools	
As necessary	
Furniture	\$ 500
Ergonomic Compliance issues	

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
5.71	5.70	5.71	1 FTE POSITIONS	5.58	5.74	5.74
			1 PERSONNEL SERVICES			
\$ 18,596	\$ 17,853	\$ 19,242	2 Public Works Director (1) 23%	\$ 19,518	\$ 19,518	\$ 19,518
20,987	21,272	21,527	3 Maint. Superintendent (1) 33%	18,516	-	-
14,966	15,587	15,803	4 Staff Engineer (1) 24%	15,732	15,732	15,732
19,992	20,717	21,039	5 Engineering Tech. I 45%	21,351	21,351	21,351
8,478	8,811	8,936	6 Administrative Clerk (1) 18%	9,069	9,069	9,069
15,524	7,534	15,904	7 Public Works Secretary (1) 42%	16,146	16,146	16,146
19,133	13,763	20,239	8 Account/UB Clerk II (2) 25%	15,305	15,305	15,305
46,379	47,501	47,863	9 Crew Leader - Dist. (1) 100%	48,571	48,571	48,571
75,537	78,150	80,282	10 Muni. Maint. Worker (2) 100%	82,686	88,449	88,449
16,360	16,657	16,838	11 Mechanic (1) 36%	17,089	17,089	17,089
2,844	-	-	12 Temporary Help	-	-	-
4,149	2,798	4,500	13 Overtime	4,500	4,500	4,500
98,213	76,952	99,392	14 Group Insurance	85,732	88,774	88,774
19,494	18,747	21,165	15 FICA	20,883	21,324	21,324
33,622	32,427	35,085	16 Retirement	34,543	32,328	32,328
263	251	274	17 Employment	263	269	269
171	6,161	8,301	18 SAIF	8,349	8,365	8,365
414,705	385,182	436,390	19 TOTAL PERSONNEL SERVICES	418,253	406,790	406,790
			20 MATERIALS AND SERVICES			
700	809	1,140	21 Memberships	1,116	1,116	1,116
10,853	10,114	19,400	22 Technical Services	27,200	27,200	27,200
21,140	25,959	25,000	23 Professional Services	25,000	25,000	25,000
812	2,870	1,159	24 Property Services	1,159	1,159	1,159
1,069	1,250	3,000	25 Repair & Maintenance Services	3,000	3,000	3,000
-	1,675	2,000	26 Rental	2,000	2,000	2,000
1,828	245	1,000	27 Advertising/Promotion	1,000	1,000	1,000
2,366	1,996	3,990	28 Training/Travel	3,990	3,990	3,990
3,325	3,892	7,000	29 Office Supplies	7,000	7,000	7,000
50,433	47,448	40,000	30 Operating Supplies	75,000	75,000	75,000
2,393	2,927	3,420	31 Uniforms/Clothing	3,348	3,348	3,348
19,960	13,764	25,000	32 Equipment Operating Supplies	25,000	25,000	25,000
815	284	1,500	33 Tools/Small Equipment	1,500	1,500	1,500
13,572	13,301	10,000	34 Utilities	10,000	10,000	10,000
1,019	1,938	2,500	35 Building & Grounds Maintenance	2,500	2,500	2,500
130,283	128,473	146,109	36 TOTAL MATERIALS & SERV.	188,813	188,813	188,813

**WATER FUND  
WATER DISTRIBUTION  
SYSTEM MAINTENANCE**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			37 CAPITAL OUTLAY			
1,346	-	500	38 Buildings	500	500	500
2,984	587	2,000	39 Projects/Improvements	2,000	2,000	2,000
1,184	533	4,000	40 Equipment/Machinery	4,000	4,000	4,000
0	-	500	41 Furniture	500	500	500
5,513	1,120	7,000	42 TOTAL CAPITAL OUTLAY	7,000	7,000	7,000
			43 TRANSFERS			
55,517	55,517	57,183	44 General Fund - Admin. Charge	57,183	57,183	57,183
15,000	15,000	22,710	45 Project/Equipment Reserve	25,000	25,000	25,000
-	-	-	46 Water Capital Construction Fund	-	-	-
25,000	48,706	48,706	47 Depreciation Reserve Fund	151,495	151,495	151,495
-	-	-	48 Water SDC Fund	-	-	-
95,517	119,223	128,599	49 TOTAL TRANSFERS	233,678	233,678	233,678
-	-	21,505	50 OPERATING CONTINGENCY	25,432	43,612	43,612
			51 DEBT SERVICE			
-	-	-	52 SPWF Bond Principal	-	-	-
-	-	-	53 SPWF Bond Interest	-	-	-
0	0	0	54 TOTAL DEBT SERVICE	0	0	0
646,019	633,997	739,603	55 TOTAL EXPENDITURES	873,176	879,893	879,893
-	-	-	56 Unappropriated Ending Fund Bal.	-	-	-
\$ 646,019	\$ 633,997	\$ 739,603	57 TOTAL	\$ 873,176	\$ 879,893	\$ 879,893

**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.

**2015 - 2016 ACCOMPLISHMENTS:**

Continued planning for future projects relevant to this reserve fund.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$75,000 has been allocated for CIP replacement engineering as necessary.

\$200,000 is budgeted for 2" water line replacement as identified in the Capital Improvement Plan (CIP).

\$83,982 has been reserved for future allocation.

**CAPITAL FUND  
SDC - WATER**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
304,331	277,339	298,185	2 Working Capital (Accrual Basis)	355,923	355,923	355,923
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,497	1,377	1,371	4 Earning from Temp. Investments	1,559	1,559	1,559
-	-	-	5 Transferred from Other Funds	-	-	-
20,943	35,379	1,500	6 Water Development Fees	1,500	1,500	1,500
3,610	4,072	-	7 Water Development Fees Principal	-	-	-
2,736	599	-	8 Water Development Fees Interest	-	-	-
333,118	318,767	301,056	9 Total Resources, Exc. Taxes to be Levied	358,982	358,982	358,982
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
333,118	318,767	301,056	12 TOTAL RESOURCES	358,982	358,982	358,982
<b>REQUIREMENTS</b>						
-	-	150,000	1 MATERIALS AND SERVICES			
			2 Professional Services	75,000	75,000	75,000
0	0	150,000	3 TOTAL MATERIALS & SERV.	75,000	75,000	75,000
<b>CAPITAL OUTLAY</b>						
-	-	60,000	4 CAPITAL OUTLAY			
55,779	-	-	5 Waterline Expansion Projects	200,000	200,000	200,000
55,779	0	60,000	6 Mt View Waterline	-	-	-
			7 TOTAL CAPITAL OUTLAY	200,000	200,000	200,000
<b>ENDING FUND BALANCE (prior years)</b>						
277,339	318,767	91,056	8 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted	83,982	83,982	83,982
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
277,339	318,767	91,056	9 TOTAL ENDING FUND BAL	83,982	83,982	83,982
\$ 333,118	\$ 318,767	\$ 301,056	10 TOTAL REQUIREMENTS	\$ 358,982	\$ 358,982	\$ 358,982

**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.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$70,000 has been budgeted for infrastructure as required through-out the year, if necessary.

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
111,473	112,020	112,559	2 Working Capital (Accrual Basis)	82,040	82,040	82,040
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
547	524	533	4 Earning from Temp. Investments	490	490	490
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
112,020	112,543	113,092	7 Total Resources, Exc. Taxes to be Levied	82,530	82,530	82,530
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
112,020	112,543	113,092	10 TOTAL RESOURCES	82,530	82,530	82,530
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES	-	-	-
-	-	-	2 Engineering/System Design	-	-	-
0	0	0	3 TOTAL MATERIALS & SERV.	0	0	0
-	4,200	105,000	4 CAPITAL OUTLAY	-	-	-
-	4,200	105,000	5 Waterline Projects	70,000	70,000	70,000
0	4,200	105,000	6 TOTAL CAPITAL OUTLAY	70,000	70,000	70,000
-	-	-	7 CONTINGENCY	-	-	-
112,020	108,343	8,092	8 ENDING FUND BALANCE (prior years)	-	-	-
			a) Nonspendable			
			Revolving Cash			
			Inventory			
			b) Restricted	12,530	12,530	12,530
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
112,020	108,343	8,092	9 TOTAL ENDING FUND BAL	12,530	12,530	12,530
\$ 112,020	\$ 112,543	\$ 113,092	10 TOTAL REQUIREMENTS	\$ 82,530	\$ 82,530	\$ 82,530

**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.

**2015 – 2016 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 6" waterline placement on Quince Street.

**2016 – 2017 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.

\$420,000 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
564,624	514,372	445,395	2 Working Capital (Accrual Basis)	443,329	443,329	443,329
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
2,725	2,080	2,163	4 Earning from Temp. Investments	2,112	2,112	2,112
-	-	-	5 Miscellaneous Revenues	-	-	-
25,000	97,412	97,412	6 Transferred from Other Funds	302,990	302,990	302,990
592,349	613,863	544,970	7 Total Resources, Exc. Taxes to be Levied	748,431	748,431	748,431
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
592,349	613,863	544,970	10 TOTAL RESOURCES	748,431	748,431	748,431
<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
-	7,259	40,000	5 Hydrant Repair/Replacement	40,000	40,000	40,000
0	7,259	140,000	6 TOTAL MATERIALS & SERV.	140,000	140,000	140,000
7 CAPITAL OUTLAY						
-	-	-	8 Replacement Construction	-	-	-
-	-	300,000	9 Waterline Replacement	420,000	420,000	420,000
77,977	-	-	10 Mt View Waterline	-	-	-
-	161,880	-	11 Cedar St Water Line 4" - 8"	-	-	-
-	8,608	-	12 Emergency Water Trt Package	-	-	-
77,977	170,488	300,000	13 TOTAL CAPITAL OUTLAY	420,000	420,000	420,000
14 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
514,372	436,116	104,970	c) Committed	188,431	188,431	188,431
d) Assigned						
e) Unassigned						
f) Unappropriated						
514,372	436,116	104,970	15 TOTAL ENDING FUND BAL	188,431	188,431	188,431
\$ 592,349	\$ 613,863	\$ 544,970	16 TOTAL REQUIREMENTS	\$ 748,431	\$ 748,431	\$ 748,431

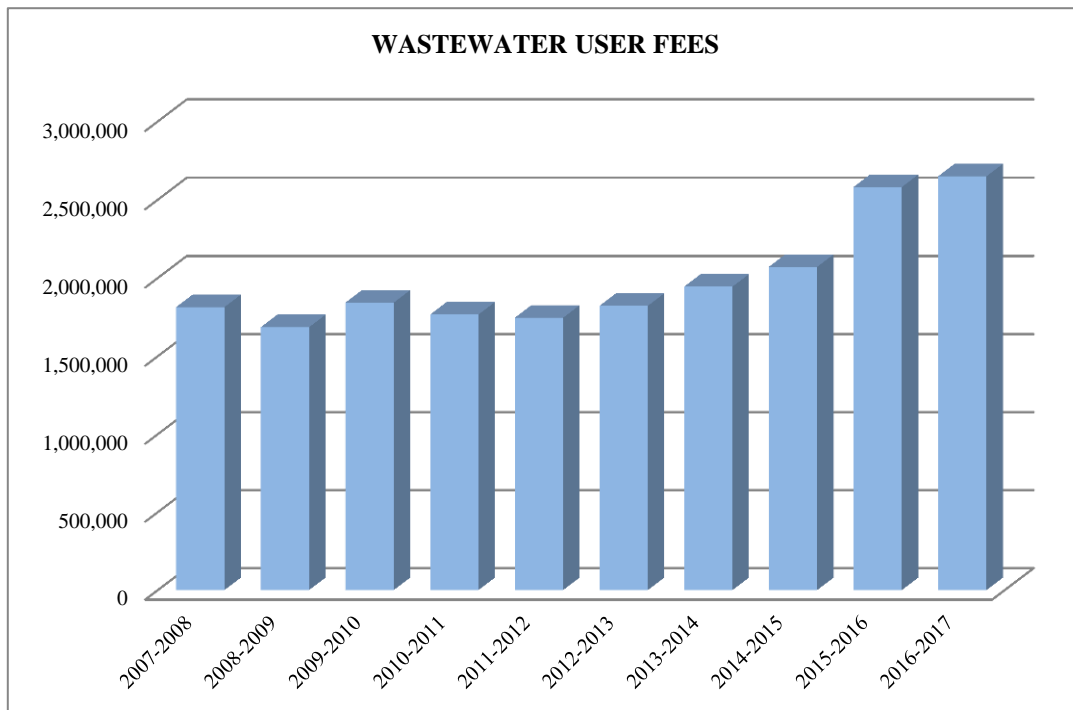
## Wastewater Fund Resources

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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 2016-2017. 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 \$2,890,314 in annual revenues only \$2,649,455 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
\$ -	\$ -	\$ -	Beginning Fund Balance:	\$ -	\$ -	\$ -
360,514	205,046	119,466	1 Available Cash on Hand (Cash Basis), c	-	-	-
-	-	-	2 Net Working Capital(Accrual Basis)	0	0	0
1,509	831	1,005	3 Previously Levied Taxes Est. to be Recd.	-	-	-
			4 Interest	1,005	1,005	1,005
			5 OTHER RESOURCES			
1,944,077	2,070,590	2,580,293	6 Sewer User Fees	2,649,455	2,649,455	2,649,455
6,685	3,719	5,000	7 Miscellaneous Revenue	5,000	5,000	5,000
-	-	-	8 Sale of Vehicles/Auctions	-	-	-
2,312,785	2,280,187	2,705,764	9 Total Resources, Exc.Taxes to be Levied	2,655,460	2,655,460	2,655,460
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
\$ 2,312,785	\$ 2,280,187	\$ 2,705,764	12 <b>TOTAL RESOURCES</b>	\$ 2,655,460	\$ 2,655,460	\$ 2,655,460

**WASTEWATER FUND  
SUMMARY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
8.24	8.14	8.16	1 FTE POSITIONS	7.91	8.08	8.08
<b>PERSONNEL SERVICES</b>						
\$ 116,369	\$ 106,247	\$ 121,528	1 Treatment Plant	\$ 115,296	\$ 115,296	\$ 115,296
461,052	438,505	479,755	2 System Maintenance	464,570	454,378	454,378
<u>577,421</u>	<u>544,752</u>	<u>601,283</u>	3 TOTAL PERSONNEL SERVICES	<u>579,866</u>	<u>569,674</u>	<u>569,674</u>
<b>MATERIALS AND SERVICES</b>						
511,333	517,983	537,826	1 Treatment Plant	590,197	590,197	590,197
76,214	69,017	109,775	2 System Maintenance	132,295	132,295	132,295
<u>587,547</u>	<u>587,000</u>	<u>647,601</u>	3 TOTAL MATERIALS & SERV.	<u>722,492</u>	<u>722,492</u>	<u>722,492</u>
<b>CAPITAL OUTLAY</b>						
355	0	1,200	1 Buildings	500	500	500
2,062	1,798	500	2 Projects/Improvements	10,888	10,888	10,888
9,876	3,679	5,000	3 Equipment/Machinery	11,435	11,435	11,435
0	0	500	4 Furniture	500	500	500
<u>12,293</u>	<u>5,476</u>	<u>7,200</u>	5 TOTAL CAPITAL OUTLAY	<u>23,323</u>	<u>23,323</u>	<u>23,323</u>
<b>TRANSFERRED TO OTHER FUNDS</b>						
0	111,034	114,366	1 General Fund - Admin. Charge	114,366	114,366	114,366
3,500	3,500	11,210	2 Project/Equipment Reserve	12,500	12,500	12,500
0	0	0	3 Capital Construction Fund	0	0	0
0	0	0	4 Depreciation Reserve	286,836	286,836	286,836
0	0	41,374	5 General Operating Contingency	31,557	41,749	41,749
<u>3,500</u>	<u>114,534</u>	<u>166,950</u>	6 TOTAL TRANS. & CONTING.	<u>445,259</u>	<u>455,451</u>	<u>455,451</u>
<b>DEBT SERVICE</b>						
61,630	0	0	1 SPWF Bond	0	0	0
865,349	880,693	887,802	2 CWSRF Loans	884,520	884,520	884,520
<u>926,978</u>	<u>880,693</u>	<u>887,802</u>	3 TOTAL DEBT SERVICE	<u>884,520</u>	<u>884,520</u>	<u>884,520</u>
<b>4 ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
205,046	147,731	394,928	b) Restricted	-		
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
<u>205,046</u>	<u>147,731</u>	<u>394,928</u>	5 TOTAL ENDING FUND BAL	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 2,312,785</u>	<u>\$ 2,280,187</u>	<u>\$ 2,705,764</u>	6 <b>TOTAL</b>	<u>\$ 2,655,460</u>	<u>\$ 2,655,460</u>	<u>\$ 2,655,460</u>

**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.

**2016 – 2017 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. On September 2015, City Council extended this original agreement for an additional 15 year term. 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:**

Projects/Improvements:	\$10,388
Belt Press Repair	
6" Plug Valve Repair	
Dumpster Platform repair	
Equipment/Machinery	\$1,435
Computer Replacement	

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1.50	1.49	1.50	1 FTE POSITIONS	1.37	1.37	1.37
			1 PERSONNEL SERVICES			
\$ 18,596	\$ 17,853	\$ 19,242	2 Public Works Director (1) 23%	\$ 19,518	\$ 19,518	\$ 19,518
8,730	9,092	9,218	3 Staff Engineer (1) 14%	9,177	9,177	9,177
19,992	20,717	21,039	4 Engineering Tech. I (2) 45%	21,351	21,351	21,351
8,478	8,811	8,936	5 Administrative Clerk (1) 18%	9,069	9,069	9,069
19,133	13,763	20,239	6 Account/UB Clerk II (2) 25%	15,305	15,305	15,305
128	334	-	7 Overtime	-	-	-
24,449	19,516	24,630	8 Group Insurance	23,479	23,479	23,479
5,592	5,210	6,019	9 FICA	5,693	5,693	5,693
10,332	9,791	10,825	10 Retirement	10,328	10,328	10,328
75	71	79	11 Employment	74	74	74
863	1,090	1,301	12 SAIF	1,302	1,302	1,302
116,369	106,247	121,528	13 TOTAL PERSONNEL SERVICES	115,296	115,296	115,296
			14 MATERIALS AND SERVICES			
7,066	274	300	15 Memberships	300	300	300
8,286	8,932	17,400	16 Technical Services	77,400	77,400	77,400
493,842	508,769	507,692	17 Professional Services	500,175	500,175	500,175
2,000	-	10,000	18 Repair & Maintenance Services	10,000	10,000	10,000
-	-	-	19 Rentals	-	-	-
-	-	-	20 Advertising/Promotion	-	-	-
-	6	1,040	21 Training/Travel	1,000	1,000	1,000
-	-	-	22 Office Supplies	-	-	-
-	-	-	23 Operating Supplies	-	-	-
134	2	894	24 Uniforms/Clothing	822	822	822
5	-	-	25 Equipment Operating Supplies	-	-	-
-	-	500	26 Tools/Small Equipment	500	500	500
-	-	-	27 Utilities	-	-	-
-	-	-	28 Building & Grounds Maintenance	-	-	-
511,333	517,983	537,826	29 TOTAL MATERIALS & SERV.	590,197	590,197	590,197

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
-	-	700	30 CAPITAL OUTLAY			
-	1,650	-	31 Buildings	-	-	-
5,591	3,550	-	32 Projects/Improvements	10,388	10,388	10,388
-	-	-	33 Equipment/Machinery	1,435	1,435	1,435
-	-	-	34 Furniture	-	-	-
5,591	5,200	700	35 TOTAL CAPITAL OUTLAY	11,823	11,823	11,823
			36 TRANSFERS			
-	55,517	57,183	37 General Fund - Admin. Charge	57,183	57,183	57,183
1,500	1,500	1,500	38 Project/Equipment Reserve Fund	2,500	2,500	2,500
-	-	-	39 Capital Construction Fund	-	-	-
-	-	-	40 Depreciation Reserve Fund	143,418	143,418	143,418
1,500	57,017	58,683	41 TOTAL TRANSFERS	203,101	203,101	203,101
-	-	21,524	42 OPERATING CONTINGENCY	17,300	17,300	17,300
			43 DEBT SERVICE			
58,589	-	-	44 SPWF Bond Principal	-	-	-
3,041	-	-	45 SPWF Bond Interest	-	-	-
61,630	0	0	46 TOTAL DEBT SERVICE	0	0	0
696,422	686,447	740,261	47 TOTAL EXPENDITURES	937,717	937,717	937,717
-	-	-	48 Unappropriated Ending Fund Bal.	-	-	-
\$ 696,422	\$ 686,447	\$ 740,261	49 TOTAL	\$ 937,717	\$ 937,717	\$ 937,717

**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.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

In order to meet the Clean Water Rules 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; \$10,000 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. This line has been increased due to necessary Direct Responsible Charge (DRC) designation for the Distribution system.

**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:	\$ 10,000
TV Van Computer Replacement & Software	
Furniture:	\$ 500
As necessary	

**WASTEWATER FUND  
COLLECTION SYSTEM  
MAINTENANCE**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
6.74	6.65	6.66	1 FTE POSITIONS	6.54	6.71	6.71
			1 PERSONNEL SERVICES			
\$ 18,596	\$ 17,853	\$ 19,242	2 Public Works Director (1) 23%	\$ 19,518	\$ 19,518	\$ 19,518
21,482	20,627	20,875	3 Maint. Superintendent (1) 32%	17,954	-	-
14,966	15,587	15,803	4 Staff Engineer (1) 24%	15,732	15,732	15,732
19,992	19,786	20,100	5 Engineering Tech. I (2) 35%	20,398	20,398	20,398
10,833	11,258	11,418	6 Administrative Clerk (1) 23%	11,589	11,589	11,589
14,784	7,074	14,768	7 Public Works Secretary (1) 40%	14,993	14,993	14,993
19,133	12,662	18,620	8 Account/UB Clerk II (2) 25%	14,081	14,081	14,081
45,415	46,348	46,959	9 Crew Leader Collect. (1) 100%	47,655	47,655	47,655
111,474	121,930	117,113	10 Muni. Maint. Worker (3) 100%	118,853	124,976	124,976
16,360	16,657	16,838	11 Mechanic (1) 36%	17,089	17,089	17,089
2,513	-	-	12 Temporary Help	-	-	-
1,336	1,996	4,500	13 Overtime	4,500	4,500	4,500
97,031	79,157	98,224	14 Group Insurance	87,702	90,935	90,935
22,139	21,915	23,771	15 FICA	23,475	23,943	23,943
37,745	37,430	39,240	16 Retirement	38,681	36,597	36,597
329	282	311	17 Employment	307	313	313
6,924	7,942	11,973	18 SAIF	12,043	12,059	12,059
461,052	438,505	479,755	19 TOTAL PERSONNEL SERVICES	464,570	454,378	454,378
			20 MATERIALS AND SERVICES			
1,373	794	1,330	21 Memberships	1,306	1,306	1,306
12,001	11,824	14,400	22 Technical Services	36,600	36,600	36,600
16,971	20,523	25,000	23 Professional Services	25,000	25,000	25,000
1,080	1,196	3,000	24 Repair & Maintenance Services	3,000	3,000	3,000
0	-	1,000	25 Rentals	1,000	1,000	1,000
66	26	900	26 Advertising/Promotion	900	900	900
2,218	1,196	4,655	27 Training/Travel	4,571	4,571	4,571
2,533	2,837	2,500	28 Office Supplies	3,000	3,000	3,000
4,999	3,953	10,000	29 Operating Supplies	10,000	10,000	10,000
2,323	2,096	3,990	30 Uniforms/Clothing	3,918	3,918	3,918
19,675	13,596	32,000	31 Equipment Operating Supplies	32,000	32,000	32,000
257	48	1,500	32 Tools/Small Equipment	1,500	1,500	1,500
11,802	9,517	7,500	33 Utilities	7,500	7,500	7,500
915	1,410	2,000	34 Building & Grounds Maintenance	2,000	2,000	2,000
76,214	69,017	109,775	35 TOTAL MATERIALS & SERV.	132,295	132,295	132,295

**WASTEWATER FUND  
COLLECTION SYSTEM  
MAINTENANCE**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			36 CAPITAL OUTLAY			
355	-	500	37 Buildings	500	500	500
2,062	148	500	38 Projects/Improvements	500	500	500
4,285	129	5,000	39 Equipment/Machinery	10,000	10,000	10,000
0	-	500	40 Furniture	500	500	500
<u>6,702</u>	<u>276</u>	<u>6,500</u>	41 TOTAL CAPITAL OUTLAY	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>
			42 TRANSFERS			
0	55,517	57,183	43 General Fund - Admin. Charge	57,183	57,183	57,183
2,000	2,000	9,710	44 Project/Equipment Reserve Fund	10,000	10,000	10,000
-	-	-	45 Capital Construction Fund	-	-	-
-	-	-	46 Depreciation Reserve Fund	143,418	143,418	143,418
<u>2,000</u>	<u>57,517</u>	<u>66,893</u>	47 TOTAL TRANSFERS	<u>210,601</u>	<u>210,601</u>	<u>210,601</u>
-	-	19,850	48 OPERATING CONTINGENCY	14,257	24,449	24,449
			49 DEBT SERVICE			
186,934	192,848	198,952	50 CWSRF R89750 P - Phase 1&2	205,248	205,248	205,248
89,093	88,693	81,609	51 CWSRF R89750 I & F	74,303	74,303	74,303
192,884	198,519	204,317	52 CWSRF R89751 P - Phase 3	210,286	210,286	210,286
134,875	128,758	132,299	53 CWSRF R89751 I & F	125,308	125,308	125,308
250,000	250,000	250,000	54 CWSRF R89752 P - Phase 4	250,000	250,000	250,000
11,563	21,875	20,625	55 CWSRF R89752 I & F	19,375	19,375	19,375
<u>865,349</u>	<u>880,693</u>	<u>887,802</u>	56 TOTAL DEBT SERVICE	<u>884,520</u>	<u>884,520</u>	<u>884,520</u>
1,411,317	1,446,008	1,570,575	57 TOTAL EXPENDITURES	1,717,743	1,717,743	1,717,743
-	-	-	58 Unappropriated Ending Fund Bal.	-	-	-
<u>\$ 1,411,317</u>	<u>\$ 1,446,008</u>	<u>\$ 1,570,575</u>	59 <b>TOTAL</b>	<u>\$ 1,717,743</u>	<u>\$ 1,717,743</u>	<u>\$ 1,717,743</u>

**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.

**2015-2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$300,000 has been budgeted to aid in the reduction of inflow and/or any expansion of the Sanitary Sewer system that may be required as a result of regulatory compliance or new connections that may arise throughout the coming year.

**CAPITAL FUND  
SDC - WASTEWATER**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
343,414	361,801	375,874	2 Working Capital (Accrual Basis)	408,714	408,714	408,714
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
1,699	1,732	1,747	4 Earning from Temp. Investments	1,867	1,867	1,867
-	-	-	5 Transferred from Other Funds	-	-	-
11,656	22,157	1,000	6 Sewer Development Fees	1,000	1,000	1,000
2,914	2,950	-	7 Sewer Development Fees Princ.	-	-	-
2,118	346	-	8 Sewer Development Fees Int.	-	-	-
361,801	388,987	378,621	9 Total Resources, Exc. Taxes to be Levied	411,581	411,581	411,581
-	-	-	10 Taxes Necessary to Balance	-	-	-
-	-	-	11 Taxes Collected in Year Levied	-	-	-
361,801	388,987	378,621	12 TOTAL RESOURCES	411,581	411,581	411,581
<b>REQUIREMENTS</b>						
-	-	100,000	1 MATERIALS AND SERVICES			
-	-	-	2 Professional Services	50,000	50,000	50,000
0	0	100,000	3 TOTAL MATERIALS & SERV.	50,000	50,000	50,000
<b>CAPITAL OUTLAY</b>						
-	-	115,208	4 MAO/System Expansion	300,000	300,000	300,000
0	0	115,208	6 TOTAL CAPITAL OUTLAY	300,000	300,000	300,000
<b>ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
361,801	388,987	163,413	b) Restricted	61,581	61,581	61,581
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
361,801	388,987	163,413	8 TOTAL ENDING FUND BAL	61,581	61,581	61,581
\$ 361,801	\$ 388,987	\$ 378,621	9 TOTAL REQUIREMENTS	\$ 411,581	\$ 411,581	\$ 411,581

**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.

**2015-2016 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.

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$75,000 has been budgeted for design upgrades of sewer lines within in the City as identified by the MAO.

\$435,000 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
513,233	515,723	518,235	2 Working Capital (Accrual Basis)	520,561	520,561	520,561
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
2,490	2,391	2,452	4 Earning from Temp. Investments	2,447	2,447	2,447
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Miscellaneous Revenues	-	-	-
515,723	518,114	520,687	7 Total Resources, Exc. Taxes to be Levied	523,008	523,008	523,008
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
515,723	518,114	520,687	10 TOTAL RESOURCES	523,008	523,008	523,008
<b>REQUIREMENTS</b>						
-	-	150,000	1 MATERIALS AND SERVICES			
-	-	-	2 Professional Services	75,000	75,000	75,000
0	0	150,000	3 TOTAL MATERIALS & SERV.	75,000	75,000	75,000
-	-	80,000	4 CAPITAL OUTLAY			
-	-	280,000	5 Wastewater System	80,000	80,000	80,000
-	-	-	6 Facility Plan Implementation	355,000	355,000	355,000
0	0	360,000	7 TOTAL CAPITAL OUTLAY	435,000	435,000	435,000
-	-	-	8 CONTINGENCY	-	-	-
<b>ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
515,723	518,114	10,687	b) Restricted	13,008	13,008	13,008
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
515,723	518,114	10,687	10 TOTAL ENDING FUND BAL	13,008	13,008	13,008
\$ 515,723	\$ 518,114	\$ 520,687	11 TOTAL REQUIREMENTS	\$ 523,008	\$ 523,008	\$ 523,008



**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.

**2015-2016 ACCOMPLISHMENTS:**

We continued 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.

**2016 – 2017 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.

\$350,000 has been allocated to general system maintenance repair/replacement as necessary and/or for specific I/I reduction projects identified throughout the year. \$50,000 has been allocated to professional services for evaluation and/or facility plan implementation.

\$650,000 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.

\$17,854 has been committed to expenditures in future year(s).

**CAPITAL FUND  
WASTEWATER DEPRECIATION**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
1,540,400	1,342,308	978,497	1 Cash on Hand (Cash Basis), or	-	-	-
-	-	-	2 Working Capital (Accrual Basis)	1,025,686	1,025,686	1,025,686
7,063	5,835	6,175	3 Previously Levied Taxes Est. to be Recd.	-	-	-
(180)	(10)	-	4 Earning from Temp. Investments	5,332	5,332	5,332
-	-	-	5 I&I User Fees	-	-	-
-	-	-	6 CWSRF R89751 - Phase 3	-	-	-
-	-	-	7 CWSRF R89752 - Phase 4	-	-	-
-	-	-	8 Miscellaneous Revenues	-	-	-
-	-	-	9 Transferred from Other Funds	286,836	286,836	286,836
1,547,283	1,348,133	984,672	10 Total Resources, Exc. Taxes to be Levied	1,317,854	1,317,854	1,317,854
-	-	-	11 Taxes Necessary to Balance	-	-	-
-	-	-	12 Taxes Collected in Year Levied	-	-	-
1,547,283	1,348,133	984,672	13 TOTAL RESOURCES	1,317,854	1,317,854	1,317,854
<b>REQUIREMENTS</b>						
202,035	169,335	150,000	1 MATERIALS AND SERVICES			
0	-	175,000	2 Professional Services	350,000	350,000	350,000
			3 WW Facility Plan	50,000	50,000	50,000
202,035	169,335	325,000	4 TOTAL MATERIALS & SERV.	400,000	400,000	400,000
<b>5 CAPITAL OUTLAY</b>						
-	-	-	6 Construction - R89752 - Phase 4			
2,940	239	150,000	7 I & I	150,000	150,000	150,000
-	-	350,000	8 MAO Requirements	650,000	650,000	650,000
-	14,495	100,000	9 Sewer Lateral Program	100,000	100,000	100,000
2,940	14,734	600,000	10 TOTAL CAPITAL OUTLAY	900,000	900,000	900,000
<b>11 ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
1,342,308	1,164,064	59,672	c) Committed	17,854	17,854	17,854
d) Assigned						
e) Unassigned						
f) Unappropriated						
1,342,308	1,164,064	59,672	12 TOTAL ENDING FUND BAL	17,854	17,854	17,854
\$ 1,547,283	\$ 1,348,133	\$ 984,672	13 TOTAL REQUIREMENTS	\$ 1,317,854	\$ 1,317,854	\$ 1,317,854

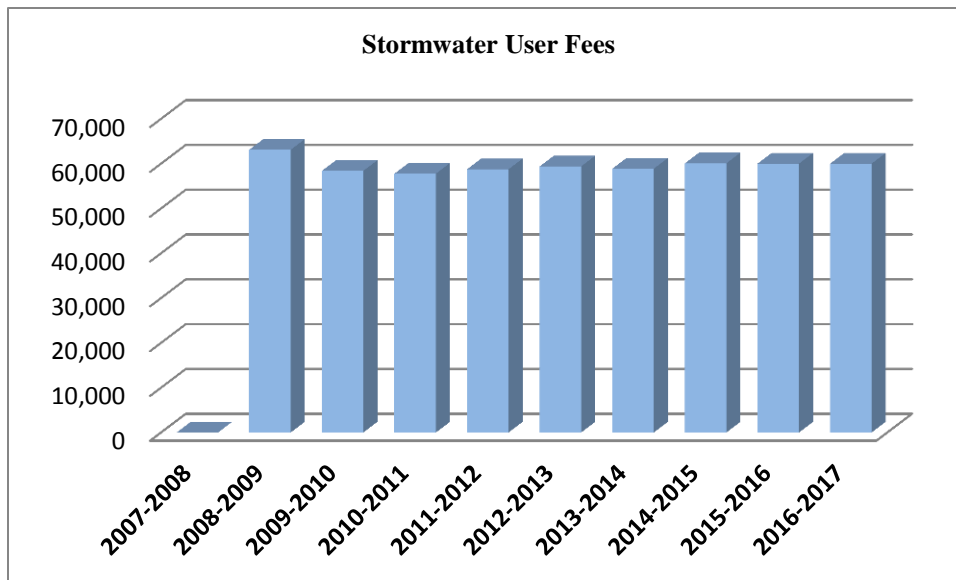
## Storm Water Fund Resources

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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 2016-2017.

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 2016-17 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
16,746	59,748	107,534	2 Working Capital (Accrual Basis)	149,570	149,570	149,570
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
202	402	355	4 Earning from Temp. Investments	586	586	586
-	-	-	5 Misc Revenues	-	-	-
-	-	-	6 Transferred from Other Funds	-	-	-
58,867	60,072	60,000	7 Storm Water Fees	60,000	60,000	60,000
75,815	120,222	167,889	8 Total Resources, Exc. Taxes to be Levied	210,156	210,156	210,156
-	-	-	9 Taxes Necessary to Balance	-	-	-
-	-	-	10 Taxes Collected in Year Levied			
<u>75,815</u>	<u>120,222</u>	<u>167,889</u>	11 TOTAL RESOURCES	<u>210,156</u>	<u>210,156</u>	<u>210,156</u>
<b>REQUIREMENTS</b>						
13,650	8,074	83,677	1 PERSONNEL SERVICES	81,730	80,047	80,047
917	47	4,650	2 MATERIALS AND SERVICES	5,650	5,650	5,650
0	0	2,000	3 CAPITAL OUTLAY	2,000	2,000	2,000
1,500	1,500	8,000	4 TRANSFERS	114,000	114,000	114,000
0	0	2,955	5 CONTINGENCY	6,776	8,459	8,459
6 ENDING FUND BALANCE (prior years)						
a) Nonspendable						
Revolving Cash						
Inventory						
b) Restricted						
59,748	110,602	66,607	c) Committed	0	0	0
d) Assigned						
e) Unassigned						
f) Unappropriated						
<u>59,748</u>	<u>110,602</u>	<u>66,607</u>	7 TOTAL ENDING FUND BAL	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>75,815</u>	\$ <u>120,222</u>	\$ <u>167,889</u>	8 TOTAL REQUIREMENTS	\$ <u>210,156</u>	\$ <u>210,156</u>	\$ <u>210,156</u>

**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.

**2015-2016 ACCOMPLISHMENTS:**

Continued preventive maintenance of storm system to minimize local flooding

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$47,000 is planned to be transferred into the Depreciation Reserve Fund. \$47,000 will be transferred to Capital Reserve Fund with an additional \$20,000 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
1.00	1.14	1.14	1 FTE POSITIONS	1.13	1.13	1.13
			1 PERSONNEL SERVICES			
\$ -	\$ -	\$ -	2 Public Works Director (1) 5%	\$ -	\$ -	\$ -
-	1,934	1,957	3 Maintenance Super (1) 3%	1,683	-	-
-	1,839	3,738	4 Engineering Tech (2) 4%	3,794	3,794	3,794
8,329	-	41,937	5 Muni. Maint. Worker (1) 100%	42,560	42,560	42,560
-	1,101	1,619	6 Account/UB Clerk II (2) 2%	1,224	1,224	1,224
-	460	1,136	7 Public Works Secretary 3%	1,153	1,153	1,153
-	-	-	8 Temporary Help	-	-	-
32	27	1,500	9 Overtime	1,500	1,500	1,500
3,315	1,383	17,200	10 Group Insurance	15,176	15,176	15,176
630	402	3,826	11 FICA	3,826	3,826	3,826
1,003	715	6,299	12 Retirement	6,292	6,292	6,292
10	16	50	13 Employment	50	50	50
330	197	4,415	14 SAIF	4,472	4,472	4,472
13,650	8,074	83,677	15 TOTAL PERSONNEL SERVICES	81,730	80,047	80,047
			16 MATERIALS AND SERVICES			
-	-	200	17 Memberships	200	200	200
-	-	-	18 Technical Services	-	-	-
850	-	-	19 Professional Services	1,000	1,000	1,000
-	47	500	20 Repair & Maintenance Services	500	500	500
-	-	-	21 Rentals	-	-	-
-	-	500	22 Advertising/Promotion	500	500	500
-	-	700	23 Training/Travel	700	700	700
-	-	-	24 Office Supplies	-	-	-
56	-	1,500	25 Operating Supplies	1,500	1,500	1,500
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	-	-	-
917	47	4,650	31 TOTAL MATERIALS & SERV.	5,650	5,650	5,650

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

ACTUAL 2013-14	BUDGET 2014-15	BUDGET 2015-16	DESCRIPTION OF EXPENDITURES	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
			32 CAPITAL OUTLAY			
-	-	-	33 Buildings	-	-	-
-	-	2,000	34 Projects/Improvements	2,000	2,000	2,000
-	-	-	35 Equipment/Machinery	-	-	-
-	-	-	36 Furniture	-	-	-
0	0	2,000	37 TOTAL CAPITAL OUTLAY	2,000	2,000	2,000
			38 TRANSFERS			
-	-	-	39 General Fund - Admin. Charge	-	-	-
-	-	5,000	40 Project/Equipment Reserve Fund	20,000	20,000	20,000
-	-	-	41 Storm SDC Fund	-	-	-
-	-	-	42 Storm Depreciation Fund	47,000	47,000	47,000
1,500	1,500	3,000	43 Storm Capital Fund	47,000	47,000	47,000
1,500	1,500	8,000	44 TOTAL TRANSFERS	114,000	114,000	114,000
	-	2,955	45 OPERATING CONTINGENCY	6,776	8,459	8,459
16,066	9,621	101,282	46 TOTAL EXPENDITURES	210,156	210,156	210,156
59,748	110,602	66,607	47 ENDING FUND BALANCE			
\$ 75,815	\$ 120,222	\$ 167,889	48 TOTAL	\$ 210,156	\$ 210,156	\$ 210,156

**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).

**2015-2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
10,713	10,765	10,816	2 Working Capital (Accrual Basis)	10,866	10,866	10,866
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
52	50	51	4 Earning from Temp. Investments	51	51	51
-	-	-	5 Transferred from Other Funds	-	-	-
-	-	-	6 Storm Water Development Fees	-	-	-
10,765	10,815	10,867	7 Total Resources, Exc. Taxes to be Levied	10,917	10,917	10,917
-	-	-	8 Taxes Necessary to Balance	-	-	-
-	-	-	9 Taxes Collected in Year Levied	-	-	-
10,765	10,815	10,867	10 TOTAL RESOURCES	10,917	10,917	10,917
<b>REQUIREMENTS</b>						
-	-	-	1 MATERIALS AND SERVICES			
-	-	-	2 Professional Services	-	-	-
0	0	0	3 TOTAL MATERIALS & SERV.	0	0	0
-	-	10,700	4 CAPITAL OUTLAY			
-	-	10,700	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			
10,765	10,815	167	b) Restricted	217	217	217
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
10,765	10,815	167	8 TOTAL ENDING FUND BAL	217	217	217
\$ 10,765	\$ 10,815	\$ 10,867	9 TOTAL REQUIREMENTS	\$ 10,917	\$ 10,917	\$ 10,917

**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.

**2015-2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 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.

\$55,000 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 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
48,031	24,747	22,692	2 Working Capital (Accrual Basis)	25,559	25,559	25,559
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
215	107	112	4 Earning from Temp. Investments	108	108	108
1,500	1,500	3,000	5 Transferred from Other Funds	47,000	47,000	47,000
49,747	26,354	25,804	6 Total Resources, Exc. Taxes to be Levied	72,667	72,667	72,667
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
49,747	26,354	25,804	9 TOTAL RESOURCES	72,667	72,667	72,667
<b>REQUIREMENTS</b>						
-	-	10,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
0	0	10,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
<b>CAPITAL OUTLAY</b>						
-	3,903	15,000	4 Storm Water System	55,000	55,000	55,000
25,000	-	-	6 Mt View Sidewalk Project	-	-	-
25,000	3,903	15,000	7 TOTAL CAPITAL OUTLAY	55,000	55,000	55,000
<b>ENDING FUND BALANCE (prior years)</b>						
a) Nonspendable						
Revolving Cash						
Inventory						
24,747	22,451	804	b) Restricted	7,667	7,667	7,667
c) Committed						
d) Assigned						
e) Unassigned						
f) Unappropriated						
24,747	22,451	804	9 TOTAL ENDING FUND BAL	7,667	7,667	7,667
\$ 49,747	\$ 26,354	\$ 25,804	10 TOTAL REQUIREMENTS	\$ 72,667	\$ 72,667	\$ 72,667

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

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**DESCRIPTION:**

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

**2015-2016 ACCOMPLISHMENTS:**

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

**2016 – 2017 GOALS, PROJECTS and PRODUCTS:**

\$47,000 is planned to be transferred in from Storm Water Drainage System Maintenance fund.

Funds allocated from this fund will be expended to repair and/or replace existing system when necessary. \$10,000 allocated for professional services and \$120,000 for the construction of improvements necessary for adequate operation of storm water drainage facilities as they currently exist.

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

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
88,215	88,642	84,342	2 Working Capital (Accrual Basis)	84,373	84,373	84,373
-	-	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
428	397	414	4 Earning from Temp. Investments	397	397	397
-	-	-	5 Transferred from Other Funds	47,000	47,000	47,000
88,642	89,039	84,756	6 Total Resources, Exc. Taxes to be Levied	131,770	131,770	131,770
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied	-	-	-
88,642	89,039	84,756	9 TOTAL RESOURCES	131,770	131,770	131,770
<b>REQUIREMENTS</b>						
-	-	10,000	1 MATERIALS AND SERVICES			
			2 Professional Services	10,000	10,000	10,000
0	0	10,000	3 TOTAL MATERIALS & SERV.	10,000	10,000	10,000
			4 CAPITAL OUTLAY			
-	5,063	60,000	5 Storm Water System	120,000	120,000	120,000
0	5,063	60,000	6 TOTAL CAPITAL OUTLAY	120,000	120,000	120,000
			7 ENDING FUND BALANCE (prior years)			
			a) Nonspendable			
			Revolving Cash			
			Inventory			
88,642	83,976	14,756	b) Restricted	1,770	1,770	1,770
			c) Committed			
			d) Assigned			
			e) Unassigned			
			f) Unappropriated			
88,642	83,976	14,756	8 TOTAL ENDING FUND BAL	1,770	1,770	1,770
\$ 88,642	\$ 89,039	\$ 84,756	9 TOTAL REQUIREMENTS	\$ 131,770	\$ 131,770	\$ 131,770

**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.

**2015 - 2016 ACCOMPLISHMENTS:**

Transferred \$753 in delinquent property tax payments onto the Police Operating Levy.

**2016 - 2017 GOALS, PROJECTS and PRODUCTS:**

Delinquent property tax revenue from the retired bonds has been decreasing to the point that none is expected to come in during 2016-2017. If any does, it will remain in this account until there is enough to transfer to the Police Operating Fund as required under Oregon Budget Law.

**BONDED DEBT**  
**GENERAL OBLIGATION**  
**POLICE/EMERGENCY DISPATCH FACILITY**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES AND REQUIREMENTS	PROPOSED 2016-17	APPROVED 2016-17	ADOPTED 2016-17
<b>RESOURCES</b>						
\$	\$	\$	Beginning Fund Balance:	\$	\$	\$
-	-	-	1 Cash on Hand (Cash Basis), or	-	-	-
3,167	1,208	746	2 Working Capital (Accrual Basis)	0	0	
1,149	580	-	3 Previously Levied Taxes Est. to be Recd.	-	-	-
413	237	7	4 Earning from Temp. Investments	0	0	
-	-	-	5 Transferred from Other Funds	-	-	-
4,729	2,026	753	6 Total Resources, Exc. Taxes to be Levied	0	0	0
-	-	-	7 Taxes Necessary to Balance	-	-	-
-	-	-	8 Taxes Collected in Year Levied			
4,729	2,026	753	9 TOTAL RESOURCES	0	0	0
<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>						
3,521	1,017	753	7 General Fund	0	0	
1,208	1,009	-	9 ENDING FUND BALANCE			-
\$ 4,729	\$ 2,026	\$ 753	10 TOTAL REQUIREMENTS	\$ 0	\$ 0	\$ 0



## 2015-2016 CAPITAL OUTLAY BUDGET BY DEPARTMENT

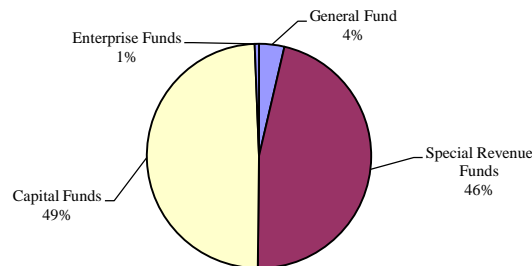
GENERAL FUND:		Cost					Combined Totals
		Buildings	Proj/Improvements	Equip/Machinery	Vehicles	Furniture	
Dept.	Description						
Legislative	Equipment (as needed)			\$500			
Executive	Equipment/Furniture (as needed)			\$1,000		\$1,500	
Finance	Equipment (as needed)			\$1,000			
Muni. Court	Equipment (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



VEHICLES / EQUIPMENT

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined
1		\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000
2	Proj / Equip	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
4	Proj / Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
5		\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000
6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
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	\$ 535,000
	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)	

Project Number	VEHICLES / EQUIPMENT	Total
1	1984 Mac 10 yrd Dump Truck (111-S)	\$ 65,000
2	1995 Ford Ranger (105-D)	\$ 25,000
3	1995 CASE Backhoe (117-J)	\$ 180,000
4	1994 Astro Van (122-W)	\$ 25,000
5	2000 Spartan Van (106-D)	\$ 85,000
6	1994 Chevrolet C3500 Flatbed (101-J)	\$ 45,000
7	1979 Ford L800 HVC (124-J)	\$ 50,000
8	1976 Chevrolet C60 5 yard Dump (123-J)	\$ 40,000
9	JD Backhoe	\$ 90,000
10	1998 Dodge Ram 2500 Utility (126)	\$ 35,000
11	2001 Ford F150 Pickup (136-S)	\$ 25,000
12	2001 Ford F150 Pickup (199-C)	\$ 25,000
13		\$ -
14		\$ -
15		\$ -
16		\$ -
17		\$ -
18		\$ -
19		\$ -
20		\$ -
21		\$ -
22		\$ -
23		\$ -
		Total \$ 690,000

WATER

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined
1	Wtr Depr.	\$ 243,710	\$ -	\$ -	\$ -	\$ -	\$ -
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,508
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,106
4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,176
5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,936
6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,796
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,552
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,427
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,574
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,238
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509,521
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,093
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,203
14		\$ -	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000
15		\$ -	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
17		\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000
18		\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000
19		\$ -	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000
20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
21	Wtr. Depr.	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
22	Wtr. Depr.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Annual Total	\$ 363,710	\$ 419,000	\$ 419,000	\$ 419,000	\$ 419,000	\$ 6,332,130
	2 Yr Total		\$ 782,710				
	3 Yr Total			\$ 1,201,710			
	4 Yr Total				\$ 1,620,710		
	5 Yr Total					\$ 2,039,710	

Project Number	WATER	Project Cost		
		Eng/Design	Const	Total
1	2" Replacement w/ 8" - Grape St & Loop (18th Ave - East End)	\$ 31,788	\$ 211,922	\$ 243,710
2	2" Replacement w/6" – Alley, N of Main Street (12th Avenue – 13th Avenue)	\$ 13,110	\$ 87,398	\$ 100,508
3	10", Distribution System Link - 12th Ave (Main St - Long St)	\$ 9,536	\$ 63,570	\$ 73,106
4	2" Replacement w/ 6" - Juniper (12th Ave - West End)	\$ 19,066	\$ 127,110	\$ 146,176
5	2" Replacement w/ 6" - Alley w/loop to Nandina (9th Ave - Nandina St)	\$ 17,470	\$ 116,466	\$ 133,936
6	2" Replacement w/ 8" - Sunset Lane (Nandina St - Osage St)	\$ 26,060	\$ 173,736	\$ 199,796
7	2" Replacement w/ 6" - Fir/Grape/Hawthorne (12th Ave - 14th Ave)	\$ 23,681	\$ 157,871	\$ 181,552
8	2" Replacement w/ 6" - Cedar St (16th Ave - 17th Ave)	\$ 12,447	\$ 82,980	\$ 95,427
9	2" Replacement w/ 6" - 22nd Ave & Nandina St (Main Street - East End)	\$ 20,684	\$ 137,890	\$ 158,574
10	2" Replacement w/ 8" - Alder St (8th Ave - 9th Ave)	\$ 20,770	\$ 138,468	\$ 159,238
11	2" Replacement w/ 8" - Juniper & Ironwood (4th Ave - 6th Ave)	\$ 66,459	\$ 443,062	\$ 509,521
12	4" Replacement w/ 8" - Long St (18th Ave - 22nd Ave)	\$ 32,751	\$ 218,342	\$ 251,093
13	Reservoir Replacement - 10th Avenue - 1.5 million gallon	\$ -	\$ 3,594,203	\$ 3,594,203
14	Automated Meter Reading (AMR) Program	\$ -	\$ 1,500,000	\$ 1,500,000
15	WTP B/u Power (2 Each)	\$ 15,000	\$ 100,000	\$ 115,000
16	Filter Media Replacement (every 20 Yrs)	\$ -	\$ 60,000	\$ 60,000
17	VFD on Finished Water	\$ -	\$ 20,000	\$ 20,000
18	SCADA System & Computer	\$ 15,000	\$ 45,000	\$ 60,000
19	Secondary watermain to Foster District	\$ -	\$ 400,000	\$ 400,000
20	Foster District Reservoir	\$ -	\$ 250,000	\$ 250,000
21	Elm Street Waterline cross over	\$ -	\$ 70,000	\$ 70,000
22	2" Replacement w/6" - Spruce St Waterline	\$ -	\$ 50,000	\$ 50,000
23		\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -
25		\$ -	\$ -	\$ -
Total		\$ 323,822	\$ 8,048,018	\$ 8,371,840

WASTEWATER

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined	Project Number
1	Depreciation	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	TBD	\$ -	\$ 470,400	\$ 470,400	\$ 235,200	\$ 997,920	\$ 2,026,080	2
3	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,200,000	3
4	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,900,000	4
5	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,700,000	5
6	Depreciation	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	6
7	SDC	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	7
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23
24		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
25		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
	Annual Total	\$ 380,000	\$ 720,400	\$ 720,400	\$ 485,200	\$ 1,247,920	\$ 41,076,080	
	2 Yr Total		\$ 1,100,400					
	3 Yr Total			\$ 1,820,800				
	4 Yr Total				\$ 2,306,000			
	5 Yr Total					\$ 3,553,920		

Project Cost

WASTEWATER	Eng/Design	Const	Total
Facility Plan Update 2013	\$ 50,000	\$ -	\$ 50,000
Option C Phase 1 - Const 2017-2019	\$ 1,176,000	\$ 3,024,000	\$ 4,200,000
Option C Phase 2 - Const 2024-2026	\$ 3,976,000	\$ 10,224,000	\$ 14,200,000
Option C Phase 3 - Const 2034-2036	\$ 1,932,000	\$ 4,968,000	\$ 6,900,000
Option C Phase 4 - Const 2044-2046	\$ 4,676,000	\$ 12,024,000	\$ 16,700,000
Collection System rehab/replacements	\$ 500,000	\$ 2,000,000	\$ 2,500,000
Sewer Mainline Upsizing 18th Avenue - 22nd Avenue	\$ 30,000	\$ 50,000	\$ 80,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Total	\$ 12,340,000	\$ 32,290,000	\$ 44,630,000



STORMWATER

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined
1	Dep & Strt	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ 11,645	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ 22,150	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ 23,637	\$ -	\$ -
6		\$ -	\$ -	\$ -	\$ -	\$ 16,756	\$ -
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,856.00
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750.00
9		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,548.00
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,250.00
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750.00
14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750.00
15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750.00
18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total		\$ 100,000	\$ 11,645	\$ 22,150	\$ 23,637	\$ 16,756	\$ 222,654
2 Yr Total			\$ 111,645				
3 Yr Total				\$ 133,795			
4 Yr Total					\$ 157,432		
5 Yr Total						\$ 174,188	

Project Number	STORMWATER	Project Cost		
		Eng/Design	Const	Total
1	Ditch work & Culvert - 38th Avenue (Long St)	\$ 20,000	\$ 80,000	\$ 100,000
2		\$ -	\$ -	\$ -
3	CB - Elm St (12th Ave)	\$ 1,519	\$ 10,126	\$ 11,645
4	CB & Pipeline - Cedar Street (11th Ave - 12th Ave)	\$ 2,889	\$ 19,261	\$ 22,150
5	CB & Pipeline to Clover Memorial Park - Osage Street (Westwood - Main Street)	\$ 3,083	\$ 20,554	\$ 23,637
6	CB & Pipeline to MVR Ditch - Elm Street (MVR)	\$ 2,186	\$ 14,570	\$ 16,756
7	CB & Pipeline - 42nd Avenue (Osage Street - Main Street)	\$ 5,068	\$ 33,788	\$ 38,856
8	Ditch work - 16th Avenue (Cedar Street)	\$ 750	\$ 5,000	\$ 5,750
9	Intersection CB's - 18th Avenue (Vine/Willow/Yucca)	\$ 3,724	\$ 24,824	\$ 28,548
10	CB & Pipeline - Cedar Street (23rd Avenue)	\$ 2,250	\$ 15,000	\$ 17,250
11	CB - Grape Street (Grape Loop)	\$ 1,500	\$ 10,000	\$ 11,500
12	CB - 3rd Avenue (Elm Street)	\$ 1,500	\$ 10,000	\$ 11,500
13	CB & Pipeline - 13th Avenue (Nandina Street - North End)	\$ 3,750	\$ 25,000	\$ 28,750
14	CB & Culvert Upsize - Osage Street (41st Avenue – Mid Block S-Curve)	\$ 3,750	\$ 25,000	\$ 28,750
15	Ditch work & Culvert - 11th Avenue (Poplar Street)	\$ 1,500	\$ 10,000	\$ 11,500
16	Ditch work & Swale - Surrey Lane (South End)	\$ 1,500	\$ 10,000	\$ 11,500
17	CB & Culvert Upsize - Poplar Street (13th Avenue – Mid Block Cotton Creek)	\$ 3,750	\$ 25,000	\$ 28,750
18		\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -
20		\$ -	\$ -	\$ -
21		\$ -	\$ -	\$ -
22		\$ -	\$ -	\$ -
23		\$ -	\$ -	\$ -
24		\$ -	\$ -	\$ -
25		\$ -	\$ -	\$ -
Total		\$ 58,719	\$ 338,123	\$ 396,842

STREETS

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined	Project Number
1	Path	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000	1
2	St Maint	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	St Maint	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	3
4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
5	St Maint	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	5
6		\$ -	\$ 31,990	\$ 213,268	\$ -	\$ -	\$ -	6
7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000	7
8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	8
9		\$ -	\$ -	\$ -	\$ 44,545	\$ 296,965	\$ -	9
10		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000	10
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,476	11
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000	12
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418,009	13
14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	15
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,258	16
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,241	17
18	St Maint	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	18
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
20		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
23		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23
24		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
25		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
	Annual Total	\$ 655,000	\$ 281,990	\$ 213,268	\$ 44,545	\$ 296,965	\$ 2,396,984	
	2 Yr Total		\$ 936,990					
	3 Yr Total			\$ 1,150,258				
	4 Yr Total				\$ 1,194,803			
	5 Yr Total					\$ 1,491,768		



PARKS

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined
Ashbrook							
1	GF - Park Maint	\$ 1,905					
5	GF - Park Maint	\$ 1,500					
2-4							\$ 55,955
Clover							
7	GF - Park Maint	\$ 1,270					
6, 8-9							\$ 60,829
Evergreen Loop							
10							\$ -
Hobart							
11-15							\$ 152,400
Nandina Pocket Park							
15-16							\$ 4,445
Northside							
17-24							\$ 504,163
Pleasant Valley							
25-26							\$ 9,271
Sankey							
28	GF - Park Maint	\$ 5,000					
36	GF - Park Maint	\$ 3,000					
38	GF - Park Maint	\$ 2,883					
All Others							\$ 116,935
South Hills Trail							
40-42							\$ 23,059
Strawberry							
43-47							\$ 90,945
Park-Wide							
48-49							\$ 1,815
	Annual Total	\$ 15,558	\$ -	\$ -	\$ -	\$ -	\$ 1,019,817
	2 Yr Total		\$ 15,558				
	3 Yr Total			\$ 15,558			
	4 Yr Total				\$ 15,558		
	5 Yr Total					\$ 15,558	



BUILDINGS & GROUNDS

Project Number	Finance Method	2016-17	2017-18	2018-19	2019-20	2020-21	Time Not Determined
1	Non-Depart	\$ 50,000					\$ -
2							\$ 50,000
3							\$ 5,000
4	Proj/Equip	\$ 10,000					\$ 120,000
5							\$ 30,000
6							\$ 10,000
7							\$ 2,875,000
8							\$ -
9							\$ 10,000
10	Proj/Equip	\$ 20,000					\$ -
11							\$ 1,960,000
12							\$ -
13							\$ -
14							\$ -
15							\$ -
16							\$ -
17							\$ -
18							\$ -
19							\$ -
20							\$ -
21							\$ -
22							\$ -
23							\$ -
Annual Total		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 5,060,000
2 Yr Total			\$ 80,000				
3 Yr Total				\$ 80,000			
4 Yr Total					\$ 80,000		
5 Yr Total						\$ 80,000	

			Project Cost		
Project Number	BUILDINGS & GROUNDS		Eng/Design	Const	Total
City Hall	1	Building Exterior Improvements	\$ -	\$ 50,000	\$ 50,000
	2	Building Window Replacement	\$ -	\$ 50,000	\$ 50,000
	3	ADA Door Access Improvements	\$ -	\$ 5,000	\$ 5,000
	4	CH Annex Upgrades / Improvements	\$ -	\$ 130,000	\$ 130,000
	5	Parking Lot Improvements	\$ -	\$ 30,000	\$ 30,000
	6	Facility Security Surveillance	\$ -	\$ 10,000	\$ 10,000
	7	New City Hall	\$ 375,000	\$ 2,500,000	\$ 2,875,000
	8		\$ -	\$ -	\$ -
	9	Flooring / Carpet Replcement	\$ -	\$ 10,000	\$ 10,000
Other	10	Information Technology (IT) System Upgrades	\$ -	\$ 20,000	\$ 20,000
	11	Foster Lake Promenade Project	\$ 560,000	\$ 1,400,000	\$ 1,960,000
Costs TBD	12	9th Avenue Property Re-Purpose	\$ -	\$ -	\$ -
	13	47th Avenue Open Space Re-Purpose (New WTP Property)	\$ -	\$ -	\$ -
	14		\$ -	\$ -	\$ -
	15		\$ -	\$ -	\$ -
	16		\$ -	\$ -	\$ -
	17		\$ -	\$ -	\$ -
	18		\$ -	\$ -	\$ -
	19		\$ -	\$ -	\$ -
	20		\$ -	\$ -	\$ -
	21		\$ -	\$ -	\$ -
	22		\$ -	\$ -	\$ -
	23		\$ -	\$ -	\$ -
	<b>Total</b>			<b>\$ 935,000</b>	<b>\$ 4,205,000</b>



**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY CLASSIFICATION**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016
\$ 4,281,746	\$ 4,254,524	\$ 5,023,386	Personnel Services	\$ 5,035,568	\$ 12,182
2,650,742	2,641,018	4,912,156	Materials & Services	4,824,639	(87,517)
522,785	401,774	3,304,438	Capital Outlay	4,912,310	1,607,872
354,851	1,081,289	1,125,906	Transfers	1,301,394	175,488
1,427,869	1,379,784	1,385,094	Debt Service	1,385,012	(82)
0	0	261,777	Contingency	318,059	56,282
9,355,679	9,614,865	4,335,992	Ending Fund Balance	3,223,614	(1,112,378)
<b>\$ 18,593,672</b>	<b>\$ 19,373,254</b>	<b>\$ 20,348,749</b>	<b>TOTAL REQUIREMENTS</b>	<b>\$ 21,000,596</b>	<b>\$ 651,847</b>
					<b>\$ 0</b>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016	
<b>GENERAL FUND:</b>						
\$ 979,563	\$ 1,019,543	\$ 1,125,502	Personnel Services	\$ 1,185,702	\$ 60,200	\$
702,497	714,741	982,676	Materials & Services	1,020,435	37,759	
6,329	44,025	120,400	Capital Outlay	86,900	(33,500)	
53,022	548,518	548,253	Transfers	92,500	(455,753)	
-	-	100,000	Contingency	100,000	0	
1,831,329	1,694,560	1,039,439	Ending Fund Balance	666,425	(373,014)	
<u>\$ 3,572,740</u>	<u>\$ 4,021,387</u>	<u>\$ 3,916,270</u>	<b>TOTAL GENERAL FUND</b>	<u>\$ 3,151,962</u>	<u>\$ (764,308)</u>	<u>\$ 0</u>
<b>POLICE LEVY:</b>						
<b>Police/Dispatch:</b>						
1,316,541	1,773,723	2,134,926	Personnel Services	2,109,418	(25,508)	
191,852	174,844	252,652	Materials & Services	265,911	13,259	
13,037	5,808	17,820	Capital Outlay	24,020	6,200	
-	-	-	Transfers	20,000	20,000	
					0	
			Communications Center:		0	
400,412			<b>PERSONNEL SERVICES</b>		0	
0			Materials & Services		0	
0			Capital Outlay		0	
-			Transfers		0	
					0	
-	-	50,000	Contingency	50,000	0	
					0	
682,742	1,029,037	591,631	Ending Fund Balance	925,683	334,052	
<u>\$ 2,604,584</u>	<u>\$ 2,983,412</u>	<u>\$ 3,047,029</u>	<b>TOTAL POLICE LEVY</b>	<u>\$ 3,395,032</u>	<u>\$ 348,003</u>	<u>\$ 0</u>
<b>LIBRARY LEVY:</b>						
\$ 149,930	\$ 145,957	\$ 174,018	Personnel Services	\$ 239,531	\$ 65,513	\$
76,812	70,529	99,900	Materials & Services	106,500	6,600	
990	-	1,000	Capital Outlay	1,000	0	
-	-	3,000	Transfers	13,000	10,000	
-	-	2,000	Contingency	10,000	8,000	
150,220	168,277	88,504	Ending Fund Balance	146,433	57,929	
<u>\$ 377,952</u>	<u>\$ 384,763</u>	<u>\$ 368,422</u>	<b>TOTAL LIBRARY SERVICES</b>	<u>\$ 516,464</u>	<u>\$ 148,042</u>	<u>\$ 0</u>
<b>PROJECT/EQUIPMENT RESERVE:</b>						
\$ 108,827	\$ 96,871	\$ 113,800	Capital Outlay	\$ 120,000	\$ 6,200	\$
251,929	257,488	193,277	Ending Fund Balance	373,946	180,669	
<u>\$ 360,756</u>	<u>\$ 354,359</u>	<u>\$ 307,077</u>	<b>TOTAL PROJECT/EQUIP.</b>	<u>\$ 493,946</u>	<u>\$ 186,869</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016
<b>NARCOTIC ENFORCEMENT RES:</b>					
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0
-	-	49,723	Capital Outlay	92,155	42,432
49,255	49,483	-	Ending Fund Balance	-	0
<u>\$ 49,255</u>	<u>\$ 49,483</u>	<u>\$ 49,723</u>	<b>TOTAL NARCOTIC ENFOR</b>	<u>\$ 92,155</u>	<u>\$ 42,432</u>
<b>STATE GAS TAX:</b>					
\$ 307,523	\$ 271,047	\$ 346,062	Personnel Services	\$ 329,110	\$ (16,952)
74,432	83,107	131,775	Materials & Services	134,482	2,707
3,447	3,736	8,750	Capital Outlay	8,750	0
106,724	156,724	165,836	Transfers	165,836	0
-	-	19,535	Contingency	37,107	17,572
185,156	195,421	49,668	Ending Fund Balance	49,965	297
<u>\$ 677,282</u>	<u>\$ 710,035</u>	<u>\$ 721,626</u>	<b>TOTAL STATE GAS TAX</b>	<u>\$ 725,250</u>	<u>\$ 3,624</u>
<b>STREET MAINTENANCE IMPROVEMENTS:</b>					
\$ 60,212	\$ 38,011	\$ 392,000	Materials & Services	\$ 400,000	\$ 8,000
85,727	-	640,000	Capital Outlay	740,000	100,000
20,550	20,550	25,000	Transfers	25,000	0
1,213,579	1,304,526	801,194	Ending Fund Balance	351,479	(449,715)
<u>\$ 1,380,068</u>	<u>\$ 1,363,087</u>	<u>\$ 1,858,194</u>	<b>TOTAL ST.MAIN.IMPROVE.</b>	<u>\$ 1,516,479</u>	<u>\$ (341,715)</u>
<b>PATH PROGRAM:</b>					
\$ 101,063	\$ 250	\$ 165,000	Capital Outlay	\$ 165,000	\$ 0
48,962	119,648	29,727	Ending Fund Balance	105,868	76,141
<u>\$ 150,025</u>	<u>\$ 119,898</u>	<u>\$ 194,727</u>	<b>TOTAL PATH PROGRAM</b>	<u>\$ 270,868</u>	<u>\$ 76,141</u>
<b>PUBLIC TRANSIT:</b>					
\$ 51,594	\$ 90,263	\$ 90,263	Materials & Services	\$ 90,263	\$ 0
-	-	-	Capital Outlay	-	0
-	-	-	Ending Fund Balance	-	0
<u>\$ 51,594</u>	<u>\$ 90,263</u>	<u>\$ 90,263</u>	<b>TOTAL PUBLIC TRANSIT</b>	<u>\$ 90,263</u>	<u>\$ 0</u>
<b>SPECIAL EVENTS:</b>					
\$ -	\$ 4,924	\$ 10,000	Materials & Services	\$ 15,000	\$ 5,000
-	-	-	Capital Outlay	-	0
-	3,928	-	Ending Fund Balance	4,037	4,037
<u>\$ 0</u>	<u>\$ 8,852</u>	<u>\$ 10,000</u>	<b>TOTAL SPECIAL EVENTS</b>	<u>\$ 19,037</u>	<u>\$ 9,037</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016	
<b>BUILDING RESERVE:</b>						
\$ 158	\$ -	\$ 68,340	Materials & Services	\$ 3,000	\$ (65,340)	\$
7,491	-	500,000	Capital Outlay	1,080,000	580,000	
1,062,434	1,069,969	510,010	Ending Fund Balance	13,725	(496,285)	
<u>\$ 1,070,083</u>	<u>\$ 1,069,969</u>	<u>\$ 1,078,350</u>	<b>TOTAL BUILDING RESERVE</b>	<u>\$ 1,096,725</u>	<u>\$ 18,375</u>	<u>\$ 0</u>
<b>HOUSING REHABILITATION:</b>						
\$ -	\$ 23,963	\$ 622,314	Materials & Services	\$ 534,853	\$ (87,461)	\$
220,221	232,655	-	Ending Fund Balance	-	0	
<u>\$ 220,221</u>	<u>\$ 256,618</u>	<u>\$ 622,314</u>	<b>TOTAL HOUSING REHAB.</b>	<u>\$ 534,853</u>	<u>\$ (87,461)</u>	<u>\$ 0</u>
<b>COMMUNITY CENTER OPERATING FUND:</b>						
\$ -	\$ -	\$ -	Personnel Services	\$ -	\$ 0	\$ -
36,203	31,630	37,500	Materials & Services	44,001	6,501	
-	-	1,000	Contingency	1,000	0	
16,145	14,756	-	Ending Fund Balance	-	0	-
<u>\$ 52,348</u>	<u>\$ 46,386</u>	<u>\$ 38,500</u>	<b>TOTAL COM. CEN. OPER.</b>	<u>\$ 45,001</u>	<u>\$ 6,501</u>	<u>\$ 0</u>
<b>PARKS &amp; RECREATION PROGRAM:</b>						
\$ 1,790	\$ 1,680	\$ 1,900	Materials & Services	\$ 1,367	\$ (533)	\$
10,514	41,948	41,561	Capital Outlay	46,561	5,000	
-	-	1,246	Ending Fund Balance	4,177	2,931	-
<u>\$ 12,304</u>	<u>\$ 43,628</u>	<u>\$ 44,707</u>	<b>TOTAL PARKS &amp; REC.</b>	<u>\$ 52,105</u>	<u>\$ 7,398</u>	<u>\$ 0</u>
<b>WEDDLE BRIDGE FUND</b>						
\$ 23,402	\$ -	\$ 4,650	Materials & Services	\$ 4,672	\$ 22	\$ -
-	-	-	Capital Outlay	-	0	-
-	-	-	Contingency	-	0	-
4,607	4,628	-	Ending Fund Balance	-	0	-
<u>\$ 28,009</u>	<u>\$ 4,628</u>	<u>\$ 4,650</u>	<b>TOTAL DONATIONS &amp; C</b>	<u>\$ 4,672</u>	<u>\$ 22</u>	<u>\$ 0</u>
<b>SPECIAL ASSESSMENTS:</b>						
\$ -	\$ -	\$ -	Transfers	\$ -	\$ 0	\$ -
761	765	768	Ending Fund Balance	772	4	
<u>\$ 761</u>	<u>\$ 765</u>	<u>\$ 768</u>	<b>TOTAL SPECIAL ASSESS.</b>	<u>\$ 772</u>	<u>\$ 4</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016
<b>WATER FUND:</b>					
\$ 536,706	\$ 491,428	\$ 557,918	Personnel Services	\$ 522,086	\$ (35,832)
641,291	643,685	680,935	Materials & Services	716,013	35,078
11,371	5,272	11,276	Capital Outlay	11,901	625
166,034	238,446	249,488	Transfers	457,356	207,868
500,891	499,091	497,292	Debt Service	500,492	3,200
-	-	44,913	Contingency	69,744	24,831
124,620	158,749	115,376	Ending Fund Balance	194,064	78,688
<u>\$ 1,980,913</u>	<u>\$ 2,036,671</u>	<u>\$ 2,157,198</u>	<b>TOTAL WATER FUND</b>	<u>\$ 2,471,656</u>	<u>\$ 314,458</u>
<b>WATER SDC RESERVE FUND:</b>					
\$ -	\$ -	\$ 150,000	Materials & Services	\$ 75,000	\$ (75,000)
55,779	-	60,000	Capital Outlay	200,000	140,000
277,339	318,767	91,056	Reserved for Future Expenditure	83,982	(7,074)
<u>\$ 333,118</u>	<u>\$ 318,767</u>	<u>\$ 301,056</u>	<b>TOTAL WATER SDC RES.</b>	<u>\$ 358,982</u>	<u>\$ 57,926</u>
<b>WATER CONSTRUCTION FUND:</b>					
\$ -	\$ -	\$ -	Materials & Services	\$ -	\$ 0
-	4,200	105,000	Capital Outlay	70,000	(35,000)
112,020	108,343	8,092	Ending Fund Balance	12,530	4,438
<u>\$ 112,020</u>	<u>\$ 112,543</u>	<u>\$ 113,092</u>	<b>TOTAL WATER CONSTR.</b>	<u>\$ 82,530</u>	<u>\$ (30,562)</u>
<b>WATER DEPRECIATION RESERVE FUND:</b>					
\$ -	\$ 7,259	\$ 140,000	Materials & Services	\$ 140,000	\$ 0
77,977	170,488	300,000	Capital Outlay	420,000	120,000
514,372	436,116	104,970	Ending Fund Balance	188,431	83,461
<u>\$ 592,349</u>	<u>\$ 613,863</u>	<u>\$ 544,970</u>	<b>TOTAL WATER DEPREC.</b>	<u>\$ 748,431</u>	<u>\$ 203,461</u>
<b>WASTEWATER FUND:</b>					
\$ 577,421	\$ 544,752	\$ 601,283	Personnel Services	\$ 569,674	\$ (31,609)
587,547	587,000	647,601	Materials & Services	722,492	74,891
12,293	5,476	7,200	Capital Outlay	23,323	16,123
3,500	114,534	125,576	Transfers	413,702	288,126
926,978	880,693	887,802	Debt Service	884,520	(3,282)
-	-	41,374	Contingency	41,749	375
205,046	147,732	394,928	Ending Fund Balance	-	(394,928)
<u>\$ 2,312,785</u>	<u>\$ 2,280,187</u>	<u>\$ 2,705,764</u>	<b>TOTAL WASTEWATER</b>	<u>\$ 2,655,460</u>	<u>\$ (50,304)</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016	
			<b>WASTEWATER SDC RESERVE:</b>			
\$ -	\$ -	\$ 100,000	Materials & Services	\$ 50,000	\$ (50,000)	\$
-	-	115,208	Capital Outlay	300,000	184,792	
361,801	388,987	163,413	Ending Fund Balance	61,581	(101,832)	
<u>\$ 361,801</u>	<u>\$ 388,987</u>	<u>\$ 378,621</u>	<b>TOTAL WASTEWATER SDC</b>	<u>\$ 411,581</u>	<u>\$ 32,960</u>	<u>\$ 0</u>
			<b>WASTEWATER CONSTRUCTION:</b>			
\$ -	\$ -	\$ 150,000	Materials & Services	\$ 75,000	\$ (75,000)	\$
-	-	360,000	Capital Outlay	435,000	75,000	
-	-		Contingency	-	0	
515,723	518,114	10,687	Ending Fund Balance	13,008	2,321	
<u>\$ 515,723</u>	<u>\$ 518,114</u>	<u>\$ 520,687</u>	<b>TOTAL WASTEWATER CON.</b>	<u>\$ 523,008</u>	<u>\$ 2,321</u>	<u>\$ 0</u>
			<b>WASTEWATER DEPRECIATION RESERVE FUND:</b>			
\$ 202,035	\$ 169,335	\$ 325,000	Materials & Services	\$ 400,000	\$ 75,000	\$
2,940	14,734	600,000	Capital Outlay	900,000	300,000	
1,342,308	1,164,064	59,672	Ending Fund Balance	17,854	(41,818)	
<u>\$ 1,547,283</u>	<u>\$ 1,348,133</u>	<u>\$ 984,672</u>	<b>TOTAL WASTEWATER DEP.</b>	<u>\$ 1,317,854</u>	<u>\$ 333,182</u>	<u>\$ 0</u>
			<b>STORM WATER DRAINAGE:</b>			
\$ 13,650	\$ 8,074	\$ 83,677	Personnel Services	\$ 80,047	\$ (3,630)	\$
917	47	4,650	Materials & Services	5,650	1,000	
-	-	2,000	Capital Outlay	2,000	0	
-	-	2,955	Contingency	8,459	5,504	
1,500	1,500	8,000	Transfers	114,000	106,000	
59,748	110,601	66,607	Ending Fund Balance	-	(66,607)	
<u>\$ 75,815</u>	<u>\$ 120,222</u>	<u>\$ 167,889</u>	<b>TOTAL STORM WATER DR.</b>	<u>\$ 210,156</u>	<u>\$ 42,267</u>	<u>\$ 0</u>
			<b>STORM WATER SDC:</b>			
\$ -	\$ -	\$ -	Material & Services	\$ -	\$ 0	\$ -
-	-	10,700	Capital Outlay	10,700	0	
10,765	10,815	167	Ending Fund Balance	217	50	-
<u>\$ 10,765</u>	<u>\$ 10,815</u>	<u>\$ 10,867</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 10,917</u>	<u>\$ 50</u>	<u>\$ 0</u>
			<b>STORM WATER CAPITAL:</b>			
\$ -	\$ -	\$ 10,000	Materials & Services	\$ 10,000	\$ 0	\$
25,000	3,903	15,000	Capital Outlay	55,000	40,000	
24,747	22,451	804	Ending Fund Balance	7,667	6,863	
<u>\$ 49,747</u>	<u>\$ 26,354</u>	<u>\$ 25,804</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 72,667</u>	<u>\$ 46,863</u>	<u>\$ 0</u>

**REQUIREMENT SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF REQUIREMENTS	ADOPTED 2016-17	2016-2017 vs 2015-2016
			<b>STORM WATER DEPREC:</b>		
\$ -	\$ -	\$ 10,000	Materials & Services	\$ 10,000	\$ 0
-	5,063	60,000	Capital Outlay	120,000	60,000
88,642	83,976	14,756	Ending Fund Balance	1,770	(12,986)
<u>\$ 88,642</u>	<u>\$ 89,039</u>	<u>\$ 84,756</u>	<b>TOTAL STORM WATER SDC</b>	<u>\$ 131,770</u>	<u>\$ 47,014</u>
			<b>GENERAL OBLIGATION BONDS: POLICE /EMERGENCY DISPATCH FACILITY</b>		
\$ -	\$ -	\$ -	Debt Service	\$ -	\$ 0
3,521	1,017	753	Transfers		(753)
1,208	1,009	-	Ending Fund Balance	-	0
<u>\$ 4,729</u>	<u>\$ 2,026</u>	<u>\$ 753</u>	<b>TOTAL G. O. BONDS P/EDF</b>	<u>\$ 0</u>	<u>\$ (753)</u>
<u>\$ 18,593,672</u>	<u>\$ 19,373,254</u>	<u>\$ 20,348,749</u>	<b>TOTAL REQUIREMENTS</b>	<u>\$ 21,000,596</u>	<u>\$ 651,847</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY CLASSIFICATION**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016
\$ 10,207,683	\$ 9,366,192	\$ 9,200,030	Beginning Fund Balance	\$ 9,120,017	\$ (80,013)
2,171,344	2,360,765	2,233,291	Current Taxes	2,824,515	591,224
95,393	108,613	102,526	Delinquent Taxes	106,100	3,574
69,820	65,720	44,369	Interest	46,312	1,943
5,638,043	6,382,163	7,636,528	Fees, Franchises, etc.	7,596,158	(40,370)
28,488	2,813	6,100	Grant Projects	6,100	0
225,143	818,196	849,047	Transfers In	1,024,536	175,489
157,758	268,792	276,858	Administrative Charges	276,858	0
<b>\$ 18,593,672</b>	<b>\$ 19,373,254</b>	<b>\$ 20,348,749</b>	<b>TOTAL RESOURCES</b>	<b>\$ 21,000,596</b>	<b>\$ 651,847</b>
					<b>\$ 0</b>



**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016	
<b>GENERAL FUND:</b>						
\$ 1,534,066	\$ 1,831,329	\$ 1,797,851	Beginning Fund Balance	\$ 976,155	\$ (821,696)	\$
503,777	530,898	521,810	Current Taxes	553,174	31,364	
20,305	24,199	19,529	Delinquent Taxes	17,393	(2,136)	
13,144	13,141	8,041	Interest	7,062	(979)	
1,311,681	1,349,198	1,285,328	Other (Fees, etc.)	1,315,220	29,892	
28,488	2,813	6,100	Grant Projects	6,100	0	
3,521	1,017	753	Transfers In	-	(753)	
157,758	268,792	276,858	Administrative Charges	276,858	0	
<u>\$ 3,572,740</u>	<u>\$ 4,021,387</u>	<u>\$ 3,916,270</u>	<b>TOTAL GENERAL FUND</b>	<u>\$ 3,151,962</u>	<u>\$ (764,308)</u>	<u>\$ 0</u>
<b>POLICE LEVY:</b>						
\$ 988,979	\$ 682,742	\$ 873,895	Beginning Fund Balance	\$ 1,264,731	\$ 390,836	\$
1,478,176	1,622,043	1,525,967	Current Taxes	1,976,721	450,754	
66,218	74,633	73,571	Delinquent Taxes	78,632	5,061	
18,990	18,577	2,842	Interest	4,947	2,105	
28,700	38,899	70,001	Other (Fees, etc.)	70,001	0	
23,521	546,518	500,753	Transfers In	-	(500,753)	
<u>\$ 2,604,584</u>	<u>\$ 2,983,412</u>	<u>\$ 3,047,029</u>	<b>TOTAL POLICE LEVY</b>	<u>\$ 3,395,032</u>	<u>\$ 348,003</u>	<u>\$ 0</u>
<b>LIBRARY LEVY:</b>						
\$ 157,385	\$ 150,220	\$ 145,083	Beginning Fund Balance	\$ 183,498	\$ 38,415	\$
189,391	207,824	185,514	Current Taxes	294,620	109,106	
7,721	9,200	9,426	Delinquent Taxes	10,075	649	
2,392	2,457	699	Interest	860	161	
21,063	15,062	27,700	Other (Fees, etc.)	27,411	(289)	
-	-	-	Transfers In	-	0	-
<u>\$ 377,952</u>	<u>\$ 384,763</u>	<u>\$ 368,422</u>	<b>TOTAL LIBRARY LEVY</b>	<u>\$ 516,464</u>	<u>\$ 148,042</u>	<u>\$ 0</u>
<b>PROJECT EQUIPMENT RESERVE:</b>						
\$ 266,536	\$ 251,928	\$ 133,794	Beginning Fund Balance	\$ 316,971	\$ 183,177	\$
1,169	1,218	1,153	Interest	1,265	112	
-	14	-	Other (Fees, etc.)	-	0	
93,051	101,199	172,130	Transfers In	175,710	3,580	
<u>\$ 360,756</u>	<u>\$ 354,359</u>	<u>\$ 307,077</u>	<b>TOTAL PROJ. EQUIP. RES.</b>	<u>\$ 493,946</u>	<u>\$ 186,869</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016
<b>NARCOTIC ENFORC. RESERVE:</b>					
\$ 49,017	\$ 49,255	\$ 49,489	Beginning Fund Balance	\$ 91,884	\$ 42,395
238	228	234	Interest	271	37
-	-	-	Other (Fees, etc.)	-	0
<u>\$ 49,255</u>	<u>\$ 49,483</u>	<u>\$ 49,723</u>	<b>TOTAL NARCOTIC ENFOR</b>	<u>\$ 92,155</u>	<u>\$ 42,432</u>
<b>STATE GAS TAX:</b>					
\$ 158,232	\$ 185,156	\$ 197,920	Beginning Fund Balance	\$ 201,922	\$ 4,002
776	819	1,018	Interest	926	(92)
518,274	524,060	522,688	Other (Fees, etc.)	522,402	(286)
-	-	-	Transfers In	-	0
<u>\$ 677,282</u>	<u>\$ 710,035</u>	<u>\$ 721,626</u>	<b>TOTAL STATE GAS TAX</b>	<u>\$ 725,250</u>	<u>\$ 3,624</u>
<b>STREET MAINTENANCE IMPROVEMENTS:</b>					
\$ 1,369,835	\$ 1,213,580	\$ 1,330,959	Beginning Fund Balance	\$ 1,205,685	\$ (125,274)
6,451	6,132	6,301	Interest	6,438	137
3,782	143,375	520,934	Other (Fees, etc.)	304,356	(216,578)
-	-	-	Transfers In	-	0
<u>\$ 1,380,068</u>	<u>\$ 1,363,087</u>	<u>\$ 1,858,194</u>	<b>TOTAL ST.MAIN.IMPROVE.</b>	<u>\$ 1,516,479</u>	<u>\$ (341,715)</u>
<b>PATH PROGRAM:</b>					
\$ 99,060	\$ 48,962	\$ 119,494	Beginning Fund Balance	\$ 195,258	\$ 75,764
415	386	233	Interest	610	377
-	-	-	Other (Fees, etc.)	-	0
50,550	70,550	75,000	Transfers In	75,000	0
<u>\$ 150,025</u>	<u>\$ 119,898</u>	<u>\$ 194,727</u>	<b>TOTAL PATH PROGRAM</b>	<u>\$ 270,868</u>	<u>\$ 76,141</u>
<b>PUBLIC TRANSIT:</b>					
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ 0
51,594	90,263	90,263	Other (Fees, etc.)	90,263	0
<u>\$ 51,594</u>	<u>\$ 90,263</u>	<u>\$ 90,263</u>	<b>TOTAL PUBLIC TRANSIT</b>	<u>\$ 90,263</u>	<u>\$ 0</u>
<b>SPECIAL EVENTS:</b>					
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ 4,024	\$ 4,024
-	9	-	Interest	13	13
-	8,843	10,000	Other (Fees, etc.)	10,000	0
-	-	-	Transfers In	5,000	5,000
<u>\$ 0</u>	<u>\$ 8,852</u>	<u>\$ 10,000</u>	<b>TOTAL SPECIAL FUNDS</b>	<u>\$ 19,037</u>	<u>\$ 9,037</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016	
<b>BUILDING RESERVE:</b>						
\$ 1,058,952	\$ 1,062,434	\$ 1,069,792	Beginning Fund Balance	\$ 1,008,675	\$ (61,117)	\$
5,131	4,935	5,058	Interest	5,050	(8)	
6,000	2,600	3,500	Other (Fees, etc.)	3,000	(500)	
-	-	-	Transfers In	80,000	80,000	
<u>\$ 1,070,083</u>	<u>\$ 1,069,969</u>	<u>\$ 1,078,350</u>	<b>TOTAL BUILDING RES.</b>	<u>\$ 1,096,725</u>	<u>\$ 18,375</u>	<u>\$ 0</u>
<b>HOUSING REHABILITATION:</b>						
\$ 216,326	\$ 220,221	\$ 221,267	Beginning Fund Balance	\$ 233,754	\$ 12,487	\$
1,050	1,021	1,047	Interest	1,099	52	
2,845	35,376	400,000	Other (Fees, etc.)	300,000	(100,000)	
<u>\$ 220,221</u>	<u>\$ 256,618</u>	<u>\$ 622,314</u>	<b>TOTAL HOUSING REHAB.</b>	<u>\$ 534,853</u>	<u>\$ (87,461)</u>	<u>\$ 0</u>
<b>COMMUNITY CENTER OPERATING FUND:</b>						
\$ 19,097	16,145	-	Beginning Fund Balance	\$ 10,737	\$ 10,737	\$ -
35	23	-	Interest	34	34	-
33,216	30,218	38,500	Other (Fees, etc.)	34,230	(4,270)	
<u>\$ 52,348</u>	<u>\$ 46,386</u>	<u>\$ 38,500</u>	<b>TOTAL COM.CENTER.OPER.</b>	<u>\$ 45,001</u>	<u>\$ 6,501</u>	<u>\$ 0</u>
<b>PARKS &amp; RECREATION PROGRAM:</b>						
\$ 9,580	\$ 10,513	\$ 11,653	Beginning Fund Balance	\$ 43,516	\$ 31,863	\$
54	79	54	Interest	200	146	
2,670	33,036	33,000	Other (Fees, etc.)	3,389	(29,611)	
-	-	-	Transfers In	5,000	5,000	
<u>\$ 12,304</u>	<u>\$ 43,628</u>	<u>\$ 44,707</u>	<b>TOTAL PARKS &amp; REC.</b>	<u>\$ 52,105</u>	<u>\$ 7,398</u>	<u>\$ 0</u>
<b>WEDDLE BRIDGE FUND</b>						
\$ -	\$ 4,607	\$ 4,628	Beginning Fund Balance	\$ 4,650	\$ 22	\$ -
9	21	22	Interest	22	0	-
-	-	-	Other (Fees, etc.)	-	0	-
28,000	-	-	Transfers In	-	0	-
<u>\$ 28,009</u>	<u>\$ 4,628</u>	<u>\$ 4,650</u>	<b>TOTAL DONATIONS &amp; CON.</b>	<u>\$ 4,672</u>	<u>\$ 22</u>	<u>\$ 0</u>
<b>SPECIAL ASSESSMENTS:</b>						
\$ 758	\$ 761	\$ 764	Beginning Fund Balance	\$ 768	\$ 4	\$
3	4	4	Interest	4	0	-
-	-	-	Other (Fees, etc.)	-	0	-
<u>\$ 761</u>	<u>\$ 765</u>	<u>\$ 768</u>	<b>TOTAL SPECIAL ASSESS.</b>	<u>\$ 772</u>	<u>\$ 4</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016	
<b>WATER FUND:</b>						
\$ 374,999	\$ 124,620	\$ 169,100	Beginning Fund Balance	\$ 271,168	\$ 102,068	\$
1,123	709	1,277	Interest	1,557	280	
1,604,791	1,911,342	1,986,821	Other (Fees, etc.)	2,198,931	212,110	
<u>\$ 1,980,913</u>	<u>\$ 2,036,671</u>	<u>\$ 2,157,198</u>	<b>TOTAL WATER FUND</b>	<u>\$ 2,471,656</u>	<u>\$ 314,458</u>	<u>\$ 0</u>
<b>WATER SDC RESERVE:</b>						
\$ 304,331	\$ 277,339	\$ 298,185	Beginning Fund Balance	\$ 355,923	\$ 57,738	\$
1,497	1,377	1,371	Interest	1,559	188	
27,290	40,051	1,500	Other (Fees, etc.)	1,500	0	
-	-	-	Transfers In	-	0	-
<u>\$ 333,118</u>	<u>\$ 318,767</u>	<u>\$ 301,056</u>	<b>TOTAL WATER SDC RES.</b>	<u>\$ 358,982</u>	<u>\$ 57,926</u>	<u>\$ 0</u>
<b>WATER CONSTRUCTION:</b>						
\$ 111,473	\$ 112,020	\$ 112,559	Beginning Fund Balance	\$ 82,040	\$ (30,519)	\$
547	523	533	Interest	490	(43)	-
-	-	-	Other (Fees, etc.)	-	0	-
-	-	-	Transfers In	-	0	-
<u>\$ 112,020</u>	<u>\$ 112,543</u>	<u>\$ 113,092</u>	<b>TOTAL WATER CONSTR.</b>	<u>\$ 82,530</u>	<u>\$ (30,562)</u>	<u>\$ 0</u>
<b>WATER DEPRECIATION RESERVE:</b>						
\$ 564,624	\$ 514,372	\$ 445,395	Beginning Fund Balance	\$ 443,329	\$ (2,066)	\$
2,725	2,079	2,164	Interest	2,112	(52)	
-	-	-	Other (Fees, etc.)	-	0	
25,000	97,412	97,411	Transfers In	302,990	205,579	
<u>\$ 592,349</u>	<u>\$ 613,863</u>	<u>\$ 544,970</u>	<b>TOTAL WATER DEPREC.</b>	<u>\$ 748,431</u>	<u>\$ 203,461</u>	<u>\$ 0</u>
<b>WASTEWATER FUND:</b>						
\$ 360,514	\$ 205,046	\$ 119,466	Beginning Fund Balance	\$ -	\$ (119,466)	\$
1,509	831	1,005	Interest	1,005	0	
1,950,762	2,074,310	2,585,293	Other (Fees, etc.)	2,654,455	69,162	
<u>\$ 2,312,785</u>	<u>\$ 2,280,187</u>	<u>\$ 2,705,764</u>	<b>TOTAL WASTEWATER</b>	<u>\$ 2,655,460</u>	<u>\$ (50,304)</u>	<u>\$ 0</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016
<b>WASTEWATER SDC RESERVE:</b>					
\$ 343,414	\$ 361,801	\$ 375,874	Beginning Fund Balance	\$ 408,714	\$ 32,840
1,699	1,732	1,747	Interest	1,867	120
16,688	25,454	1,000	Other (Fees, etc.)	1,000	0
<u>\$ 361,801</u>	<u>\$ 388,987</u>	<u>\$ 378,621</u>	<b>TOTAL WASTEWATER SDC</b>	<u>\$ 411,581</u>	<u>\$ 32,960</u>
<b>WASTEWATER CONSTRUCTION:</b>					
\$ 513,233	\$ 515,723	\$ 518,235	Beginning Fund Balance	\$ 520,561	\$ 2,326
2,490	2,391	2,452	Interest	2,447	(5)
-	-	-	Transfers In	-	0
<u>\$ 515,723</u>	<u>\$ 518,114</u>	<u>\$ 520,687</u>	<b>TOTAL WASTEWATER CON.</b>	<u>\$ 523,008</u>	<u>\$ 2,321</u>
<b>WASTEWATER DEPRECIATION RESERVE:</b>					
\$ 1,540,400	\$ 1,342,308	\$ 978,497	Beginning Fund Balance	\$ 1,025,686	\$ 47,189
7,063	5,835	6,175	Interest	5,332	(843)
(180)	(10)	-	Other (Fees, etc.)	-	0
-	-	-	Transfers In	286,836	286,836
<u>\$ 1,547,283</u>	<u>\$ 1,348,133</u>	<u>\$ 984,672</u>	<b>TOTAL WASTEWATER DEP.</b>	<u>\$ 1,317,854</u>	<u>\$ 333,182</u>
<b>STORM WATER DRAINAGE:</b>					
\$ 16,746	\$ 59,748	\$ 107,534	Beginning Fund Balance	\$ 149,570	\$ 42,036
202	402	355	Interest	586	231
58,867	60,072	60,000	Other (Fees, etc.)	60,000	0
-	-	-	Transfers In	-	0
<u>\$ 75,815</u>	<u>\$ 120,222</u>	<u>\$ 167,889</u>	<b>TOTAL STORM WATER DR.</b>	<u>\$ 210,156</u>	<u>\$ 42,267</u>
<b>STORM WATER SDC:</b>					
\$ 10,713	\$ 10,765	\$ 10,816	Beginning Fund Balance	\$ 10,866	\$ 50
52	50	51	Interest	51	0
-	-	-	Other (Fees, etc.)	-	0
-	-	-	Transfers In	-	0
<u>\$ 10,765</u>	<u>\$ 10,815</u>	<u>\$ 10,867</u>	<b>TOTAL STORMWATER SDC</b>	<u>\$ 10,917</u>	<u>\$ 50</u>
<b>STORM WATER CAPITAL:</b>					
\$ 48,031	\$ 24,747	\$ 22,692	Beginning Fund Balance	\$ 25,559	\$ 2,867
216	107	112	Interest	108	(4)
-	-	-	Other (Fees, etc.)	-	0
1,500	1,500	3,000	Transfers In	47,000	44,000
<u>\$ 49,747</u>	<u>\$ 26,354</u>	<u>\$ 25,804</u>	<b>TOTAL STORMWATER CAPITAL</b>	<u>\$ 72,667</u>	<u>\$ 46,863</u>

**RESOURCE SUMMARY & BUDGET COMPARISON  
BY FUND**

ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	DESCRIPTION OF RESOURCES	ADOPTED 2016-17	2016-2017 vs 2015-2016	
			<b>STORM WATER DEPREC:</b>			
\$ 88,215	\$ 88,642	\$ 84,342	Beginning Fund Balance	\$ 84,373	\$ 31	\$
427	397	414	Interest	397	(17)	
-	-	-	Other (Fees, etc.)	-	0	
-	-	-	Transfers In	47,000	47,000	
\$ 88,642	\$ 89,039	\$ 84,756	<b>TOTAL STORMWATER CAPITAL</b>	\$ 131,770	\$ 47,014	\$ 0
			<b>GENERAL OBLIGATION BONDS: POLICE/EMERGENCY DISPATCH FACILITY</b>			
\$ 3,167	\$ 1,208	\$ 746	Beginning Fund Balance	\$ -	\$ (746)	\$
-	-	-	Current Taxes	-	0	
1,149	581	-	Delinquent Taxes	-	0	
413	237	7	Interest	-	(7)	-
-	-	-	Transfers In	-	0	-
\$ 4,729	\$ 2,026	\$ 753	<b>TOTAL G. O. BONDS</b>	\$ 0	\$ (753)	\$ 0
\$ 18,593,672	\$ 19,373,254	\$ 20,348,749	<b>TOTAL RESOURCES</b>	\$ 21,000,596	\$ 651,847	\$ 0

# PROJECTED MONTHLY SALARY SCHEDULE

currently in negotiations

General Employees

currently in negotiations

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	\$7,267	\$8,500
1	Administrative Assistant	\$4,074	\$4,765
<b><u>FINANCE</u></b>			
1	Finance Director	\$5,564	\$6,508
1	Accounting Technician	\$2,945	\$3,445
<b><u>MUNICIPAL COURT</u></b>			
0.25	Judge		\$4,350
2	Court Clerk II	\$2,899	\$3,391
1	Court Clerk I	\$2,739	\$3,203
<b><u>COMMUNITY DEVELOPMENT</u></b>			
1	Planner	\$4,765	\$5,574
1	Planning Assistant	\$2,945	\$3,445
<b><u>BUILDING INSPECTION PROGRAM</u></b>			
1	Building Inspector	\$4,417	\$5,166
1	Permit Technician	\$2,945	\$3,445
<b><u>PARKS</u></b>			
1	Parks Maintenance Worker	\$2,739	\$3,203
0.2	Park Temporary Labor	\$11.00/hr	\$11.00/hr
<b><u>POLICE</u></b>			
1	Chief of Police	\$6,199	\$7,250
1	Emergency Communication Supervisor	\$4,289	\$5,017
2	Patrol Service Division Sergeant	\$4,958	\$5,799
11	Police Officer	\$3,943	\$4,793
1	School Resource Officer	\$3,943	\$4,793
1	Community Services Specialist/CEO	\$3,219	\$3,913
5.5	Dispatcher/Matron	\$3,073	\$3,736
0.25	Janitor (pt)	\$10.34/hr	\$12.10/hr
<b><u>LIBRARY</u></b>			
1	Director of Library Services	\$4,423	\$5,174
2	Library Assistant ( 3 part-time)	\$15.80/hr	\$18.48/hr

**PROJECTED MONTHLY SALARY SCHEDULE**

**currently in negotiations**

**General Employees**

**currently in negotiations**

**Emergency Service Employees**

<b>Positions</b>		<b>Salary Range</b>	
<b><u>PUBLIC WORKS</u></b>			
1	Public Works Director	\$5,564	\$6,508
1	Office Manager 2	\$3,453	\$4,039
1	Public Works Secretary	\$2,739	\$3,203
2	Utility Billing Clerk 2	\$2,899	\$3,391
1	Staff Engineer	\$4,453	\$5,208
2	Engineering Tech II	\$3,632	\$4,249
1	Mechanic	\$3,348	\$3,916
1	Maintenance Superintendent	\$4,237	\$4,956
1	Crew Leader - Streets	\$3,348	\$3,916
2	Crew Leader - Coll & Dist	\$3,361	\$3,932
8	Municipal Maintenance Worker	\$2,945	\$3,445
<b><u>NON-DEPARTMENTAL</u></b>			
0.5	Janitor (pt)	\$10.55/hr	\$12.34/hr
0.25	City Attorney		\$4,821
<hr/>			
60.95			

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		\$8,836						
1	Administrative Assistant		\$4,578						
	<b><u>FINANCE</u></b>								
1	Finance Director			\$6,765					
1	Accounting Technician			\$3,479					
	<b><u>MUNICIPAL COURT</u></b>								
0.25	Judge				\$4,350				
2	Court Clerk II				\$6,815				
1	Court Clerk I				\$3,203				
	<b><u>COMMUNITY DEVELOPMENT</u></b>								
1	Planner					\$5,412			
1	Planning Assistant					\$3,092			
	<b><u>PARKS</u></b>								
1.5	Parks Maintenance Worker						\$4,593		
0.2	Park Temporary Labor (p/t - hourly)						\$250		
	<b><u>BUILDING INSPECTION PROGRAM</u></b>								
1	Building Inspector							\$5,318	
1	Permit Technician							\$3,479	
	<b><u>NON-DEPARTMENTAL</u></b>								
0.5	Janitor (p/t - hourly)								\$1,391
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								
3	Library Assistant ( 4 part-time)								
	<b><u>PUBLIC WORKS</u></b>								
1	Public Works Director						\$212	\$141	
1	Office Manager 2								
1	Public Works Secretary								
2	Utility Billing Clerk 2								
1	Staff Engineer								
2	Engineering Techs I								
1	Mechanic								
0	Maintenance Superintendent								
1	Crew Leader - Streets								
2	Crew Leader - Coll & Dist								
8.5	Municipal Maintenance Worker								
61.95	Monthly salary costs	\$160	\$13,414	\$10,244	\$14,368	\$8,504	\$5,055	\$8,938	\$6,211
	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 2016-2017

	Proposed Levy	Estimated Delinquent	Estimated M-5 Loss	Est. Taxes to Receive
General Fund	\$ 614,637	\$ 61,463	\$ 0	\$ 553,174
Police Services	3,408,140	340,814	1,090,605	1,976,721
Library	<u>507,965</u>	<u>50,796</u>	<u>162,549</u>	<u>294,620</u>
	\$4,530,742	\$ 453,073	\$1,253,154	\$2,824,515

**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 greater than 1.0% but less than 5% over the 2015-2016 values. A 3% increase was used to develop the property tax revenues for 2016-2017.

**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 renewed the expiring Police and Library Local Option Levies in November 2016 to continue funding these services after July 1, 2016 for another five years. The renewals included rate increases from \$6.40 to \$7.85 per \$1,000 assessed value for Police services and from \$. 82 to \$1.17 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 so a 32% compression loss is anticipated in the budgeted revenues for both funds.

**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**  
**2016-2017**

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  
2016-2017**

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, 2015.

**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
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>
	\$2,099,195	\$376,352	\$2,475,547

**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
2017	210,286	125,308	335,594
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>
	\$3,730,065	\$1,019,713	\$4,749,778

**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
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>
	\$4,000,000		\$157,000	\$4,157,000

**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>
12/1/2016	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>
	\$5,967,773.52	\$774,398.18	\$6,742,171.70

<b>G04003</b>	Principal	Interest	Total
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>
	\$2,900,184	\$1,238,603	\$4,138,787

## “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**

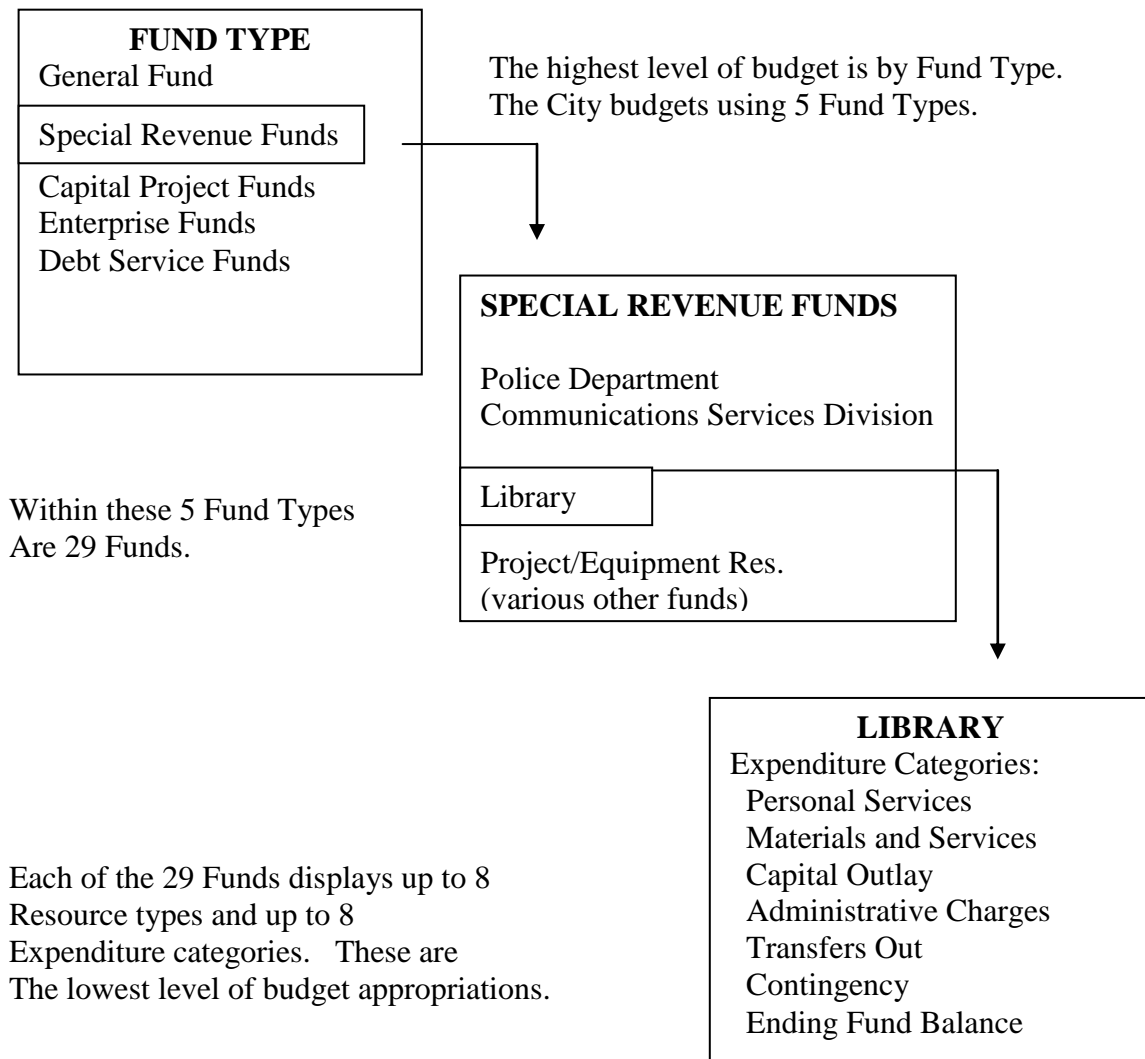
**Measure 47** - Rolled back assessed property values to 90% of 1995-96 levels & limited assessed growth for individual properties to 3%. Required Double Majority to pass voter approved funding requests. Exempted only Bonded Debt from the cut and cap.

### **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 who’s 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!