



**CITY OF SWEET HOME, OREGON  
ADOPTED 2017-2018 OPERATING BUDGET**

# CITY OF SWEET HOME

## 2017 - 2018 OPERATING BUDGET

for the period from July 1, 2017 through June 30, 2018



### VISION STATEMENT

The Sweet Home community members have elected the City Council to represent their collective best interests. WE have been entrusted to make decisions that do the most good, for the most people, for the longest period of time.

### MISSION STATEMENT

The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the valuable assets available, we will be responsive to the community while planning and preparing for the future.

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# Introduction

## *Adopted Annual Budget for the fiscal year*

*Beginning July 1, 2017 through June 30, 2018*



## **Reader's Guide to the City of Sweet Home's Budget**

This guide is intended to assist readers in finding information in the City of Sweet Home's 2017-2018 Operating Budget book.

- **Introduction:** This section includes the budget message, city organization chart, vision & mission statements and goals, as well as some Sweet Home history and demographic information.
- **Policies and Budget Development:** This section contains the list of Budget Committee members, the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2017-2018 budget calendar and some frequently asked questions (FAQs) about the budget.
- **Budget Summary and Overview:** This section contains an organizational chart of the budget by fund, appropriated funds with purpose and revenue source, summary of the budget with revenues and appropriations by fund, a Fund Balance Analysis; and historical data with five year projections through fiscal year 2023.
- **Budget Details:** This section includes Budget details of each Fund with departmental activities and appropriations.
- **References:** This section contains information on the City's debt including schedules of the current water and wastewater loans, a summary of Oregon property tax limitations, a detail of how the budget document is structured with revenue and expenditure classifications and glossary of municipal finance terms, Resolution Adopting Budget, making Appropriations and Levying Property Taxes, LB-1 and LB-50.

# SWEET HOME

## BUDGET MESSAGE

### FY 2017-2018



May 4, 2017

Members of the Budget Committee:

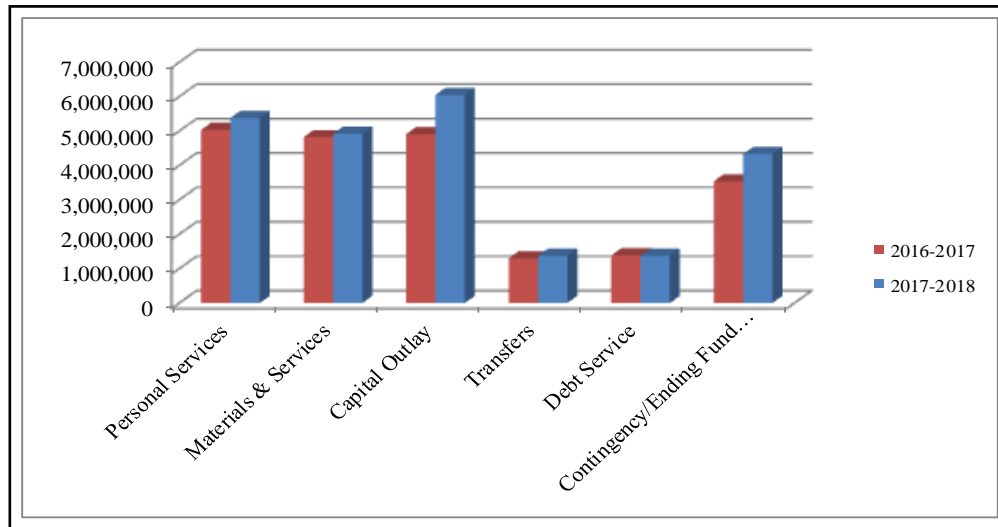
I am submitting a proposed operating budget for the City of Sweet Home for the 2017-2018 fiscal year to you in accordance with Oregon Local Budget Law and Governmental Accounting Standards.

As you can see, the budget document for the City of Sweet Home has undergone some changes from the previous year, as has the management of the City government. A new Mayor, two new City Councilors and a new City Manager all bring a new vision for Sweet Home. This will bring exciting changes to the community.

#### Budget Summary

The total proposed budget for fiscal year 2017-2018 is \$23,445,515. This requested amount is up \$2,444,919 or 11% over the previous years adopted budget of \$21,000,596.

#### 2017 – 2018 Proposed Budget by Expenditures



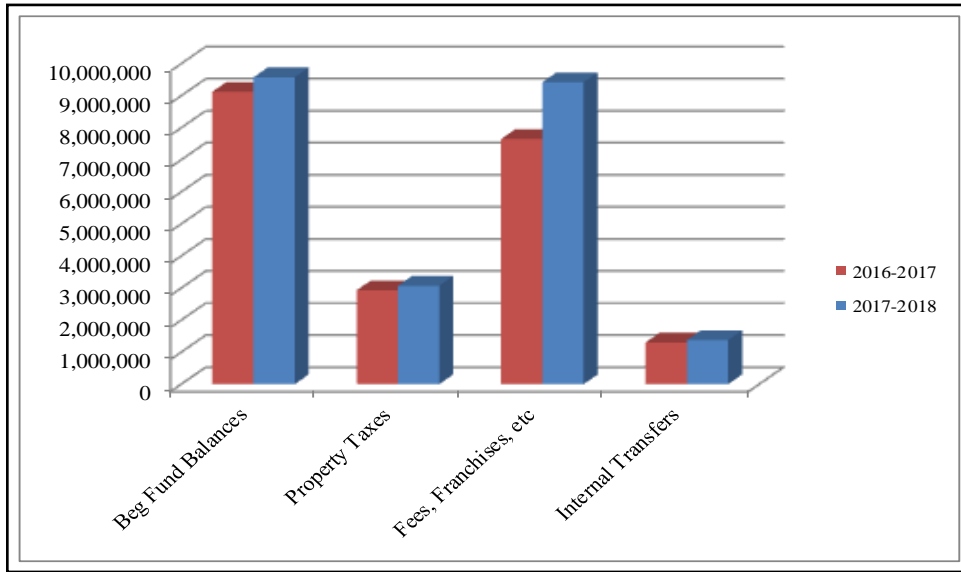
The following summarizes changes in 2017-2018 expenditures compared to the 2016-2017 expenditures as demonstrated in the above graph.

✓ Personnel Services increased	\$ 348,626	7%
✓ Materials & Services increased	\$ 100,060	2%
✓ Capital Outlays increased	\$ 1,140,088	23%
✓ Transfers increased	\$ 73,942	6%
✓ Debt Service decreased	\$ (5,243)	0%
✓ Contingency/Ending Balances increased	\$ 787,446	22%

The following graph summarizes changes in 2017-2018 revenues compared to the 2016-2017 revenues in the 2016-2017 Adopted Budget.



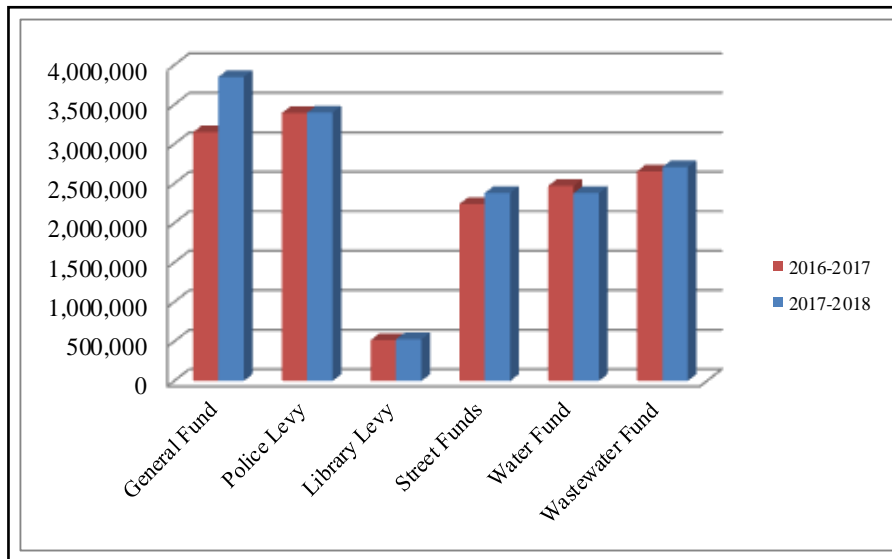
### 2017 – 2018 Proposed Budget by Revenues



While Beginning Fund Balances are not considered a revenue source, we recognize them in our graph because they are historically used to supplement revenue in many funds.

- ✓ Beginning Fund Balances increased                   \$ 453,952   5%
- ✓ Property Taxes increased                             \$ 142,844   5%
- ✓ Fees, Franchises, Interest, etc.                   \$ 1,774,181 23%
- ✓ Internal Transfers increased                        \$ 73,942    6%

### 2017 – 2018 Proposed Budget by Major Funds



The previous graph demonstrates how the major funds are proposed to change in the 2017-2018 proposed budget

- ✓ General Fund    \$ 700,283   22%
- ✓ Police Levy Fund                                     \$ 6,437    0%
- ✓ Library Levy Fund                                    \$ 12,153    2%

✓ Street Funds (gas tax & capital)	\$ 139,887	6%
✓ Water Operating Fund	\$ (92,618)	(4%)
✓ Wastewater Operating Fund	\$ 52,316	2%

The major increase in the General Fund is the result of adding a full-time code-enforcement position back into the Community Development Department, the reorganization of the finance department with 2 positions moving out the Public Works Funds and the addition of a shared Public Works Field Supervisor position.

Changes in the proposed budget are the result of the following assumptions:

**Revenue Assumptions**

- ✓ Based upon past values, a 4% increase was used to develop property tax revenue projections in the General, Police and Library Operating Funds.
- ✓ Property Tax compression is assumed to produce a 35% reduction in property tax revenue for the Police and Library Operating Levies.
- ✓ Overall Beginning Fund Balances are expected to increase 4% or \$387,277 over the 2016-2017 fiscal year
- ✓ State Shared Revenues, with the exception of Cigarette Taxes are expected to increase
- ✓ If the City receives any Marijuana taxes from the State, the revenue will be recognized in the Police Operating Levy per Oregon revenue requirements.
- ✓ The City is anticipating receiving up to \$2 million from the State of Oregon to assist with the required Wastewater Treatment Plant upgrades.
- ✓ No rate increases are proposed in Water and Wastewater Operating Funds, the user rates to generate these revenues are not yet finalized.
- ✓ No rate increase has been proposed in the Storm Water Fund.

Proposed budget increases are the result of additional expenditures totaling \$1,140,088 in Capital Outlay, \$348,626 in Personnel Services due to the addition of a full-time Code-Enforcement position, an additional Lead Worker in Public Works, some reorganization of positions in the Finance Department and contract negotiation costs. While spending has increased, the budget also reflects \$796,129 of additional savings in Ending Fund Balances. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will requiring monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves.

**Expenditures**

- ✓ Personnel Costs are expected to increase with the completion of both union contracts during the 2016-2017 fiscal year.
- ✓ A re-organization in the Finance Department is requested in this budget to reinstate the Accounting Supervisor position and move the Utility Billing clerk position out of Public Works back into Finance. A half-time UB clerk position was cut and the Accounting Supervisor position is expected to be filled by the Public Works Office Manager. With the positions cut from the Public Works budgets, administrative fees from Water & Wastewater Funds were increased to assist in paying for these positions in the General Fund.
- ✓ A full-time Code Enforcement position was added to the Community Development Department budget in the General Fund
- ✓ A Maintenance Lead Worker position has been included in this budget with the costs spread through Parks, Streets, Water, Wastewater and Storm Water Funds.
- ✓ While no transfers are proposed out of the General Fund to support any funds other than the \$80,000 to the building reserve fund, transfers are proposed from the State Gas Tax, Water, Wastewater and Storm Water Funds into Capital Reserve Funds for future projects.

## **2017-2018 City Council Goals**

Following a two-day goal setting session in February, work session in March and a Public Hearing in April, City Council adopted a new Vision Statement, updated its Mission Statement and four goals at the April 11, 2017 Council meeting.

This budget document reflects these goals as staff used the newly adopted City Council Vision Statement and Goals to develop their 2017-2018 work plans. Details of the Vision Statement, Mission Statement and Goals are included in the Introduction section following the Organizational Chart.

## **Future Expectations**

During the 2016-2017 fiscal year, several challenges were recognized during the budget process. A few accomplishments included:

- A new City Manager was hired
- The Police and General Employees Labor contracts were settled with three-year agreements.
- Municipal Court was moved out of the annex and into the Police facility on time and under budget.
- The old USFS building was purchased for a future city hall.
- The old water treatment plant property was surplus to put on the market to sell.

We look forward now to new challenges, new projects - a new vision for the City of Sweet Home. With the goals adopted by our City Council, we will expect to celebrate more accomplishments during the 2017-2018 budget year.

- The \$2 million we expect to receive from the State will help start Phase 1 of our Wastewater Treatment Plant upgrade.
- A plan has been developed for the new City Hall building that we will be moving forward with in the coming year
- Processes will be reviewed in all departments for efficiency and effectiveness, which may require future personnel, software changes and/or upgrades that will help us provide star quality services for our customers.
- We will work on bringing a Community and Economic Development Director on board to help create an environment which will assist our local businesses and new business to prosper.
- We will work on making Sweet Home a community people want to move to for its quality of life by ensuring quality services.

## **Conclusion**

There are some changes in this budget. However if we continue to do the same thing we will be the same thing. We cannot solve problems by using the same kind of thinking we used when we created them. –Albert Einstein

Respectfully Submitted,

Ray Towry  
City Manager

**SWEET HOME**  
**PROPOSED BUDGET CHANGES**  
**FY 2017-2018**



The Sweet Home Budget Committee approved the 2017-2018 Operating Budget on May 25, 2017 with the following changes:

**General Fund:**

**Revenue**

Reduced Transfers in from the Water Fund and Wastewater Fund by \$50,380 each for a total of \$100,760

**Expenditures**

**Executive**

Materials & Services:

Clerical errors were corrected in Memberships/Publications (+\$1,600) and Training/Travel (+\$3,500)

**Parks Department**

Personnel Services:

A full-time Municipal Maintenance Parks Crew Leader position was added increasing Parks maintenance staff to 2.50 FTE.

Materials & Services:

Professional Services line was reduced by \$20,000 with Capital Outlay Projects/Improvement increased by \$20,000

**Non-Departmental**

Professional Services line was reduced by \$25,000 with the Economic Development line increased by \$25,000

**Community Services Programs**

Community Grants Program line was added and funded with \$5,000

**Transfers**

\$200,000 was added as a transfer to the Economic & Community Development Fund

**State Gas Tax Fund:**

**Expenditures:**

Reduced Technical Services, Professional Services, Operating Supplies & Equipment Operating Supplies lines by \$10,000 each for a total of \$40,000 to be transferred to the Street Maintenance Capital Fund for street projects.

**Street Maintenance Capital Fund:**

**Revenue:**

Increased by \$40,000 transfer from State Gas Tax fund

**Expenditures:**

Street Projects increased by \$40,000

**Housing Rehabilitation Fund:**

Changed Fund name to **Economic & Community Development Fund**

**Revenue:**

Transfer in from the General Fund was added for \$200,000

**Expenditures:**

Projects line increased by \$200,000

These changes resulted in an Approved Operating Budget of \$ 23,584,755.

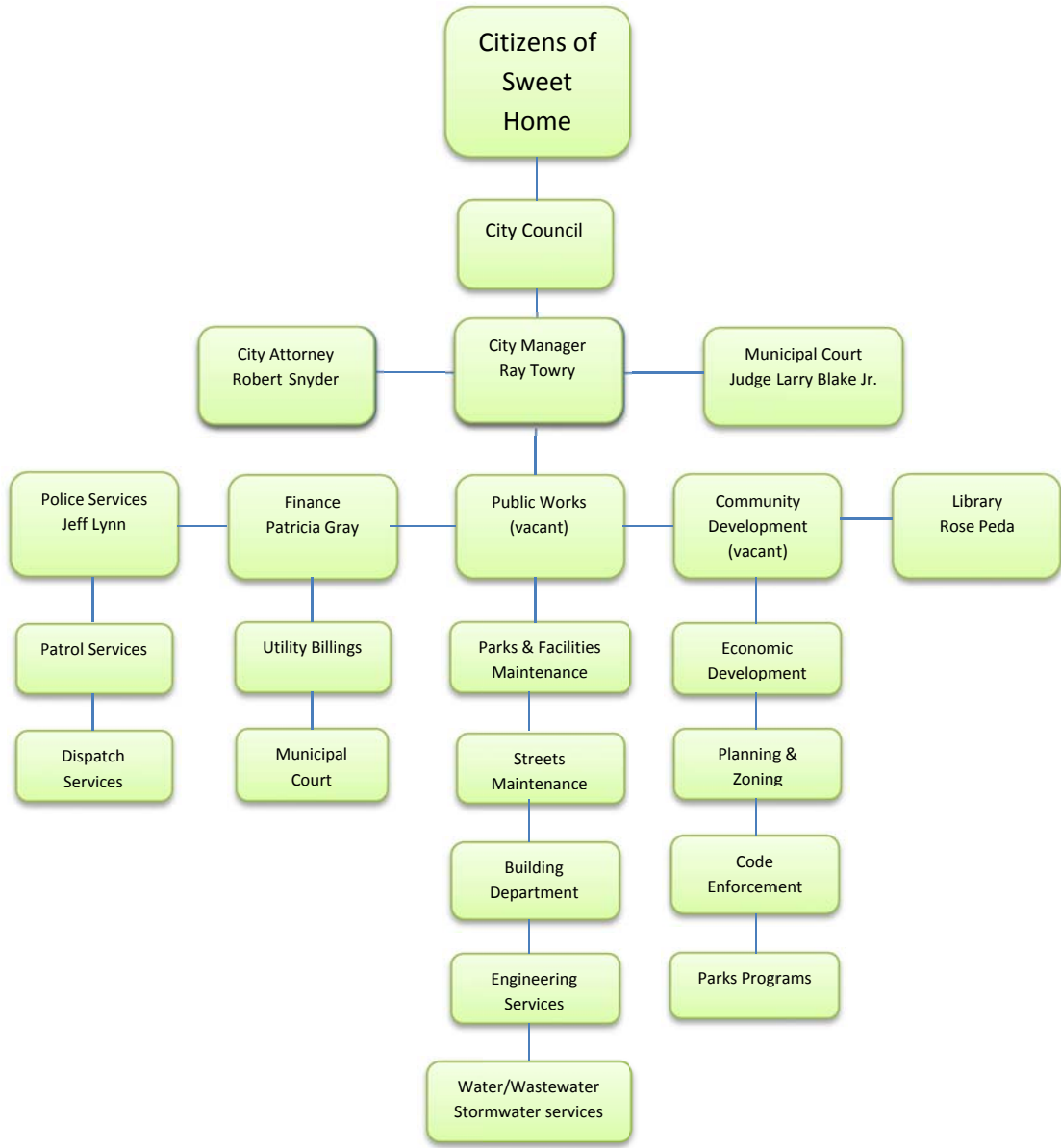
**Gas Tax Fund, Water Fund, Wastewater Fund, & Storm Water Drainage:**

The funding for a new Maintenance Lead Worker position that was to be shared across Public Works Funds was not approved by the Budget Committee. The amount budgeted for this position was added into the Ending Fund Balances in each fund.

A Public Hearing will be held on June 27, 2017 at 7:30 pm in the City Hall Annex for Council to consider the adoption of the 2017-2018 Operating Budget and appropriation of State Shared Revenues.

At the Public Hearing City Council recognized that projects had not been completed in the Parks during the 2016-2017 leaving the funds unspent. A motion was made to increase the General Fund Beginning Fund Balance by the \$50,000 unspent amount and the Project line in the Parks Department Capital Outlay by the same \$50,000.

This change resulted in an Adopted Operating Budget of \$23,634,755.





# VISION STATEMENT

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The Sweet Home community members have elected the City Council to represent their collective best interests. WE have been entrusted to make decisions that do the most good, for the most people, for the longest period of time.

- I. WE ASPIRE to make Sweet Home a community people find desirable to live in.
- II. WE ASPIRE to have an effective and efficient local government.
- III. WE ASPIRE to provide viable and sustainable infrastructure.
- IV. WE ASPIRE to provide viable and sustainable essential services.
- V. WE ASPIRE to create an economically strong environment in which businesses prosper.



## MISSION STATEMENT

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The City of Sweet Home will work to build an economically strong community with an efficient and effective local government that will provide infrastructure and essential services to the citizens we serve. As efficient stewards of the valuable assets available, we will be responsive to the community while planning and preparing for the future.





# GOAL #1

---

## INFRASTRUCTURE

1. Develop specific steps for implementation of the adopted infrastructure master plans.
    - a. Water
    - b. Sewer
    - c. Streets
    - d. Parks
    - e. Property
  
  2. Increase community awareness of infrastructure needs and appropriate planning documents.
    - a. Water
    - b. Sewer
    - c. Streets
    - d. Parks
    - e. Property
-



## GOAL #2

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### **BE AN EFFECTIVE AND EFFICIENT GOVERNMENT**

1. Update and streamline processes
2. Develop continuity in planning and permitting processes.
3. Invest in long-term staff stability & training.
4. Develop transparency in all communication.
5. Continue to implement strong financial practices.
6. Employ sound technology to maximize efficiency.



## GOAL #3

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### **ESSENTIAL SERVICES**

1. Increase access to quality healthcare services in Sweet Home.
2. Look for methods to improve community safety.
3. Develop partnerships w/ regional services and work to connect them w/ the appropriate members of the public.



## GOAL #4

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### **ECONOMIC STRENGTH**

1. Implement a business vitalization program
2. Support future economic development efforts within City Hall
3. Develop economic opportunities with regional partners



## 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.

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. Fire and Ambulance services are provided by the Sweet Home Fire & Ambulance District.



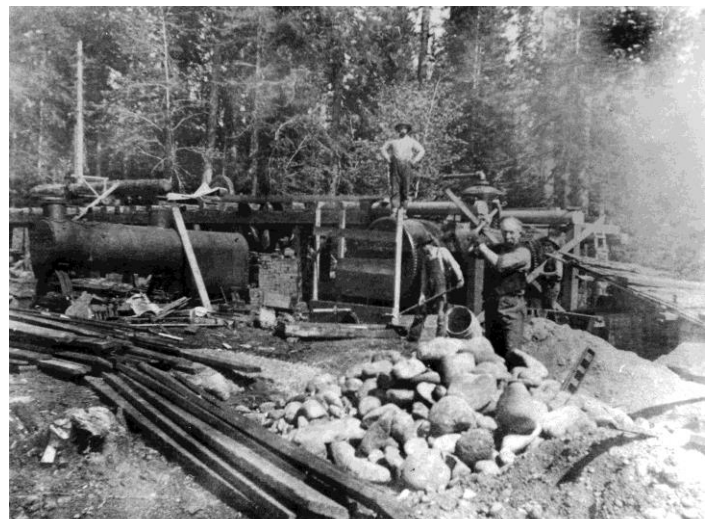
## History

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.



312-7 BUILDING MEALEY SAWMILL ↑ FOSTER  
HIRAM PICKENS



## 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 - far enough away off the I-5 corridor to be a comfortable rural community, yet close enough for quick trips to metropolitan areas. 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.





**Community Profile**

Sweet Home has an estimated 9,090 residents. It is the third largest city in Linn County and the 66 largest in the State of Oregon. The City encompasses 6.439 square miles and is 537 feet above sea level. The largest employee in Sweet Home is the Sweet Home School District with 312 employees. The City of Sweet Home employees 65 people, including 7 City Councilors, 1 contracted Judge and 1 contracted City Attorney



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 feet
Total Assessed Value of Property in Sweet Home, Oregon	\$442,342,319
Total Market Value of Property in Sweet Home, Oregon	\$548,878,561

**Community Statistics**

<b>Population (July 2016)</b>	9,090
White	93.3% 8,483
Hispanic	2.9% 263
Two or more races	2.3% 209
Native Hawaiian & other Pacific Islander alone	.5% 45
Asian alone	.4% 36
Black alone	.3% 27
American Indian alone	.3% 27
Males	47.7%
Females	52.3%
Population density	1,703/sq mi
Unemployment rate	8.4%
Average commute time to work	26.3 minutes
Est. per capita income is \$18,195	



**Education:**

High school or higher	88.9%
Bachelor's degree or higher	9.4%
Graduate of professional degree	2.8%

**Marital Status:**

Never married	23.6%
Currently married	47.9%
Divorced	14.4%
Widowed	7.6%
Separated	6.5%

**Sweet Home demographics comparison to Oregon demographics:**

Median resident age is 37.0 years	Oregon median resident age is 39.1 years
Est. median household income is \$36,523	Oregon median household income is \$54,148
Est. median house value is \$124,642	Oregon median house value is \$264,100
Median gross rent \$788	
(Source: www.city-data.com)	

**Public Protections:**

Police Stations	1
Sweet Home Police Officers	14
Communication Dispatchers	5
Code Enforcement Responses	357
Calls for Service during 2016	9,648

**Library**

Libraries	1
Total Circulation during 2016	47,166
Registered Library Patrons during 2016	6,199
Public Computers	6
Library Cards Issued during 2016	408 new / 289 Renewals

**Recreation**

City Parks	11
Community Centers	1
Racquetball Courts	1
Tennis Courts	2
Swimming Pool	1

**Fire and Ambulance District**

Number of Stations	4
Number of Administration Personnel	5
Number of Emergency Services Personnel	20
Number of Ambulance/Fire Volunteers	39
Number of Ambulance Calls During Fiscal Year	2,293
Number of Fire Calls During Fiscal Year	308
Number of Rescue Squad Calls During Fiscal Year	84
Number of FIREMED subscriptions (households)	960

**Streets**

Miles of Improved Roads	22
Miles of Unimproved Roads	24
Miles of State Highways	5.6

**Sewage Collection**

Miles of Sanitary Sewer 64

**Sewage Treatment**

Total Amount Wastewater Processed in 2016 6.28 MG

Number of Residential and Commercial Hook Ups 3,285

**Water Distribution**

Miles of Water Lines 65

Number of Hydrants 387

Number of Reservoirs 5

Number of Residential and Commercial Hook Ups 3,057

**Water Treatment**

Total Amount Water Processed in 2016 419 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 Populations for the last five Censuses

1960 3,353

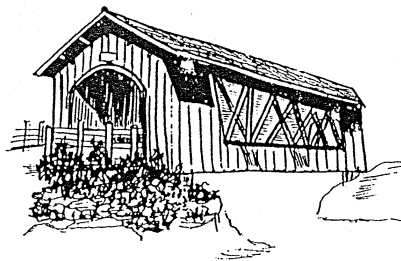
1970 3,799

1980 6,960

1990 6,850

2000 8,016

2010 8,925





# Policies & Budget Development



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

### **CITY COUNCIL MEMBERS**

Greg Mahler, Mayor

Susan Coleman

Diane Gerson

James Goble

Lisa Gourley

Dave Trask

Ryan Underwood

### **CITIZEN MEMBERS**

Andrew Allen

Bob Briana

Brent Gaskey

Dave Holley

Dave Journey

Gerritt Schaffer

Mark Woody

### Administrative Staff

Ray Towry, City Manager

Patricia Gray, Finance Director

Jeff Lynn, Chief of Police

Rose Peda, Library Service Director

Joe Graybill, Interim Public Works Director



## **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 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
- Approved 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.

## **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 City of Sweet Home proposes the following 28 funds in its 2017-2018 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
- State Gas Tax Fund
- Street Maintenance Improvement Fund
- Path Program Fund



Public Transit Grant Fund  
Building Reserve Fund  
Economic & Community Dev. Fund  
Community Center Operating Fund  
Parks & Recreation Fund  
Special Events  
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

**PROPRIETARY FUNDS:**

**ENTERPRISE FUNDS**

Water Fund  
Wastewater Fund  
Storm Water Fund

**2017 - 2018  
CITY OF SWEET HOME  
BUDGET CALENDAR**

<b>STAFF WORK SCHEDULE</b>		<b>BUDGET COMMITTEE SCHEDULE</b>	
February 1- April 1	Department Heads receive budget forms and information to develop budgets	April 19	Publish 1 <sup>st</sup> Notice of Budget Committee Public Hearing - including State Revenue Sharing
April 3	Budget forms back to Finance Department	April 26	Publish 2 <sup>nd</sup> Notice of Budget Committee Public Hearing – including State Revenue Sharing
April 5 – April 14	City Manager reviews proposals, meets with department heads as needed to balance against total projected revenues. Department Heads revise budgets, if needed, and Finance Department prepares final document.	May 1	Budget Committee Members receive Proposed Budget Document
April 19 - April 26	Budget Committee Meeting Notice advertised in New Era Newspaper 30 to 5 days and on city’s website prior to first Budget Committee Meeting.	<b>May 4 – 6:30 pm</b>	<b>Public Hearing for Budget Committee to receive Budget Message and training on Oregon Budget Law</b>
May 1	Completed Proposed Budget Document delivered to Budget Committee Members	May 16 – 6:30 pm	Public Hearing for discussion of Special Revenue Funds Police & Library Levies Narcotic Enforcement Fund Public Transit Grant Building Reserve Fund Housing Rehab Fund Community Center Fund Special Events & Weddle Bridge Special Assessments, G.O Bonds
<b>May 4 – 6:30 pm</b>	<b>Public Hearing for Budget Committee to receive the Budget Message and training on Oregon Budget Law.</b>	May 17 – 6:30 pm	Public Hearing for discussion of Public Works Funds Project/Equipment Reserve State Gas Tax Fund & Path Program Street Maintenance Fund Water Operating & Capital Funds Wastewater Operating & Capital Funds Stormwater Operating & Capital Funds
June 14	Publish public hearing notice for June 27 Council Meeting	May 18 – 6:30 pm	Public Hearing for discussion of General Fund
June 27 – 6:30 pm	City Council holds public hearing on Approved Budget and State Shared Revenues Adopts and Appropriates 2017-2018 Operating Budget	May 25 – 6:30 pm	Public Hearing for further discussion and/or questions.
July 15	File Adopted Budget with Assessor’s Office and County Clerk and mail State Revenue Sharing Certification Letters and Resolutions to the State	<b>June 27 – 6:30 pm</b>	<b>City Council holds public hearing on Approved Budget and State Shared Revenues. Adopts and Appropriates 2017-2018 Operating Budget</b>



## 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-

3. Committed –When constraints are created by the governing body on how it will send 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 non-spendable, 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.

**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.

**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 and FDIC insured Market Link CDs not to exceed 7 year terms require 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.



# **Budget FAQs (Frequently Asked Questions)**

## **What is a budget?**

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city's means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible.

The City of Sweet Home uses a fund-based budget, meaning that accounts of the city are organized on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

## **Why does a city create a budget?**

Oregon state law requires all cities in Oregon to adopt a budget annually. Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year, the city has no authority to spend money or incur obligations.

A local government's ability to impose a property tax is also tied to the budgeting process. Even if there were no legal requirement to budget, Sweet Home would complete a budget anyway.

Budgeting creates a work and spending plan, which help to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

## **What basis of accounting/budgeting does the city use?**

The budgets of all fund types (General, Special Revenue, Debt Service, Enterprise Funds, and Capital Projects) are prepared on a modified accrual basis. This means that expenditures are recorded when the related fund liability is incurred, and revenues are recorded when they are earned, regardless of the timing of related cash flows.

Every year, the City of Sweet Home is audited by a third party audit service and produces an Annual Financial Report or Audit Report. It shows the status of the city's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the city prepares its budget.

Exceptions are as follows:

- Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Depreciation expense is recorded on a GAAP basis only. The Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

### **When does “budget season” start?**

The budget process for the City of Sweet Home starts in January each year, soon after the completion of the Annual Financial Report (audit). At this time, City staff begins to review the rate and fee structures, increases in the cost of services and contracts, the adopted capital improvement program, and other financial plans.

While the City Council’s goals and objectives provide a guide during the budget making process, the budget process for the City of Sweet Home is actually an ongoing process throughout the year.

During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services, and new concerns are brought forward by citizens and staff to the City Council for discussion, study, or implementation. Because we tend to budget very conservatively, new programs or initiatives need to wait until the next budget cycle to be fully funded.

### **What does city staff do to develop the budget?**

To prepare for the coming budget cycle, staff evaluates current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

The City Council conducts an annual goal setting session to address issues, and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper.

Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to step increases, cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.
- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- A price list is developed for anticipated costs on items in the general category of supplies and contractual services. This list included costs for any anticipated major capital expenditures because expenditures of this nature usually require a considerable amount of budget planning.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. Departments submit their budget to the Finance Department for review. The Finance Director analyzes and reviews the budgets in detail, checking for accuracy and reasonableness of projections, and ensuring that all required elements of the budget are correct. Once the analysis is completed, each department meets with the City Manager who reviews the budget with the department staff to be sure that planned activities are in line with City Council goals and objectives.

The Finance Director then develops a budget document to present to the Mayor, City Council, Budget Committee, and public for review and eventual adoption.

### **How do you know how much money the city will have?**

Staff develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others.

Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in Sweet Home during the coming year.

Revenues estimates are made cautiously since estimating too high may result in setting a budget that not be supported by future revenues.

### **How do departments play into the budgeting process?**

Departments are organizational units formed on the basis of compatible services. Departments provide services based on departmental goals and objectives to fulfill work plans. In some cases, a department will work within several funds. For example, the Public Works Department is funded through the General Fund, Water, Wastewater, Storm water and the Streets Fund. Although each of the operations in these funds is different, they are similar enough that efficiencies are obtained by having teamwork between the various programs.

Each department prepares a budget that includes information about the department and matches the financial, material, and human resources available with their proposed department work plans.

### **Is the budget ever evaluated?**

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance staff, and provided to the City Manager and Department Heads, that provide the status of revenues and expenditures compared to the budget.

The Finance Director provides monthly and quarterly reports to City Council at public Council Meetings. At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city.

During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

### **Can the budget be amended once it is adopted?**

During the fiscal year, when the City is operating with the adopted budget, changes in appropriated expenditures sometime become necessary. These changes can be made mid-year by the City Council.

The City Council may amend the adopted budget either by passing a transferring resolution, or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.

## **Who do I contact for more information?**

More information can be obtained by contacting the Finance Director at 541-367-5128 or by visiting the city's website at [www.ci.sweet-home.or.us](http://www.ci.sweet-home.or.us).

# Budget Summary & Overview



## City of Sweet Home – Budget by Fund

**Total Budget**  
**\$23,634,755**

**Governmental Funds**  
**\$18,411,565**

**Enterprise Funds**  
**\$5,173,190**

**General Fund**  
**\$3,801,485**

**Special Revenue Funds**  
**\$5,595,572**

**Reserve Funds**  
**\$1,962,035**

**Capital Project Funds**  
**\$7,102,473**

**Water Fund**  
**\$2,379,038**

Legislative  
\$24,530

Police Levy  
\$3,401,469

Project/Equipment  
\$599,762

Street Maintenance  
\$1,651,078

**Wastewater Fund**  
**\$2,707,776**

Executive  
\$281,417

Library Levy  
\$528,617

Narcotic Fund  
\$93,248

Water Construction  
\$172,202

**Storm Water Fund**  
**\$86,376**

Finance  
\$389,569

State Gas Tax  
\$770,538

Building  
\$391,364

Water Depreciation  
\$992,164

Municipal Court  
\$303,684

Path Program  
\$258,191

Water SDC  
\$415,832

Sewer Construction  
\$527,821

Community Development  
\$302,029

Public Transit  
\$104,515

Sewer SDC  
\$450,812

Sewer Depreciation  
\$3,553,504

Parks  
\$347,601

Community Center  
\$41,100

Storm water SDC  
\$11,017

Storm water Construction  
\$73,037

Building  
\$185,989

Parks & Rec  
\$54,627

Storm water Depreciation  
\$132,667

Weddle Bridge  
\$4,715

Non-Departmental  
\$922,235

Special Events  
\$14,477

Community Service Program  
\$28,410

Economic & Community Development  
\$416,547

Transfers \$282,500  
Ending Balance \$683,521

Special Ass't  
\$776



The following table lists the City’s appropriated funds as well as their purpose and revenue source:

Fund	Purpose	Revenue
<b>General Fund</b>		
General Fund	The General Fund is used to account for all financial resources except for those to be accounted for in another fund. Legislative, Executive, Finance, Municipal Court, Community Development, Building, Parks, Community Services & Non-Departmental are departments within the General Fund.	The City’s General Fund receives revenues from property tax, interest, transfers from other funds, franchise fees, other fees, licenses, permits, state sources, contracts for services, municipal court fines, grants, leases, rents, refunds and donations
<b>Special Revenue Funds</b>		
Public Safety Levy Fund	The Public Safety Levy Fund is used to account for Police and Dispatch services	The primary source of revenues for this fund is from a five year temporary local option levy.
Library Levy Fund	The Library Levy Fund is used to operate Library services	The primary source of revenues for this fund is from a five year temporary local option levy.
Narcotic Enforcement Fund	The Narcotic Enforcement Fund accounts for revenue received from other government agencies due to forfeiture of seized property	The primary source of revenue are funds paid to the City by other governmental agencies
State Gas Tax Fund	The State Gas Tax Fund accounts for the maintenance and operation of the City’s streets	The primary sources of revenue are state shared highway funds
Path Program	This Fund is used for path development within the city	The majority of this fund’s revenue comes from a working capital carryover with ten percent of the state gasoline tax money transferred in
Public Transit Grant Fund	This fund is used for a pass-through grant the Senior Center receives to operate the bus service in Sweet Home	The funds are received from the State of Oregon and sent directly to the Senior Center.



Community Center Operating Fund	This fund was established to pay for utilities associated with the operations of the Senior Center and Boys & Girls Club in the community center.	Revenues come as reimbursements from the Senior Center and Boys & Girls club each quarter as billed by the City.
Parks & Recreation Program	This fund began with the construction of the skate park to help fund projects or improvements in the parks in Sweet Home. Requests from this fund need to be authorized by City Council	Donations received on water bills and directly from people to support park improvements are kept in this account.
Weddle Bridge	This fund is used for the preservation of Weddle Bridge in Sankey Park	Funds have been transferred from the General fund in the past and donations directly for the bridge are recognized in this Fund
Special Event Fund	Special events for fund-raisers for parks or nonprofits in Sweet Home are recognized in this fund	Sponsorships and registrations for special events are posted in this fund. Council has also transferred funds to help support these events
Economic & Community Development Fund	The Budget Committee renamed the Housing Rehabilitation Fund in order to use old repaid loans that have been sitting inactive for years.	Receives revenues from repayment of housing rehabilitation funds originally provided through federal programs which will be used for Economic Development Projects
Special Assessment Fund	This fund was created in 1978 when 237 assessments were levied against properties who benefited from the Foster Midway sewer project. Only 6 assessments remain and collection is rare. Any payments are transferred to the General Fund	Assessment payments are recognized in this fund and transferred to the General fund
<b>Reserve Funds</b>		
Project/Equipment Reserve	This fund is used to accumulate funds for future equipment purchases and projects specific to departments	The revenue in this fund comes from interfund transfers from other funds within the city
Building Reserve Fund	The Building Reserve Fund is used to accumulate funds for future capital expenditures related to City-owned buildings and property	The primary source of revenue is transfers from the General Fund
Water System Development (SDC) Reserve Fund	The Water System Development Fund is used to accumulate funds for future water system development costs	The primary sources of revenue come from water system development charges

Wastewater System Development (SDC) Reserve Fund	The Wastewater System Development Fund is used to accumulate funds for future sewer, system development costs	The primary sources of revenue come from wastewater system development charges
Storm Water System Development (SDC) Reserve Fund	The Storm water System Development Fund is used to accumulate funds for future storm water system development costs	The primary sources of revenue would normally come from storm water system development charges but since there are no fees established, any revenue recognized in this fund would be transfers in from the storm water fund
<b>Enterprise Funds</b>		
Water Fund	The Water Fund accounts for the resources and expenses related to the supply, treatment, and distribution of water	The primary sources of revenue is user fees (water billings)
Wastewater Fund	The Sewer Fund accounts for the resources and expenses related to the collection and treatment of wastewater	The primary Source of revenue is user fees (sewer billings)
Storm Water Fund	The Storm Water Fund accounts for the resources and expenses related to the maintenance of the city's storm water system	The primary Source of revenue is user fees (storm water billings)
<b>Capital Funds</b>		
Street Maintenance Improvement Fund	The Street Maintenance Improvement Fund is used to accumulate funds for future construction and maintenance of city streets	The primary source of revenue is interest earned on money transferred to the city from Linn County during 1991-92 with a road transfer agreement
Water Capital Fund	Expenditures from this fund are used to build and improve the water treatment plant and water lines	Revenues are from bond sales, State grants, loans and transfers in from the Water Operating Fund
Wastewater Capital Fund	Expenditures from this fund are used to build and improve the wastewater treatment plant and collection lines	Revenues are from bond sales, State grants, loans and transfers in from the Wastewater Operating Fund
Storm water Capital Fund	Expenditures from this fund are used to build and improve the storm water system in Sweet Home	Revenues are from bond sales, State grants, loans and transfers in from the Storm water Operating Fund
Water Depreciation Fund	This fund was developed after the 2000 rate study. This Fund would be used for upgrades and replacement of the current system	Transfers from the Water Operating Fund equal to the depreciation of assets in the audit are made annually.

Wastewater Depreciation Fund	This fund was developed after the 2000 rate study. This Fund would be used for upgrades and replacement of the current system	Transfers from the Wastewater Operating Fund equal to the depreciation of assets in the audit are made annually
Storm water Depreciation Fund	This fund is to be used for upgrades and maintenance of the current storm water system	Revenues would be transfers from the Storm water operating fund

# BUDGET SUMMARY FISCAL YEAR 2017-2018

## INTRODUCTION

This section of the budget document provides an overview of the financial information related to the operations of the City of Sweet Home for fiscal year 2017-2018 as well as information on longer term financial planning considerations. This section begins with a summary of the FY 2017-2018 proposed budget as compared to the adopted 2015-2016 budget by all funds by type, followed by a summary of revenue and expenditure information.

## SUMMARY OF THE OPERATING BUDGET

The adopted budget for FY 2017-2108 is balanced per state law. The city's projected revenue totals \$12,496,210. With an estimated beginning fund balance of \$9,623,969 and internal transfers of \$1,514,576 the City projects it will have \$23,634,755 in total resources to fund services. The expenditure budget includes \$10,493,788 for operating expenses and \$13,140,967 in non-operating expenditures for a total budget of \$23,634,755. A consolidated summary of the revenues and expenses is outlined in the chart below:

<b>Consolidated Financial Summary For All Funds</b>					
	<b>2015-2016 Actual</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Variance in Dollars</b>	<b>Variance in Percentage %</b>
<b>Revenue</b>					
Beginning Balance	\$9,656,814	\$9,120,017	\$9,623,969	\$417,952	5%
Property Taxes	\$2,633,809	\$2,930,615	\$3,073,459	\$142,844	5%
Interest	\$73,872	\$46,312	\$59,137	\$12,825	28%
Franchise Fees	\$658,362	\$663,078	\$649,655	(\$13,423)	(2%)
State Shared Revenues	\$766,013	\$763,295	\$791,571	\$28,276	4%
Utility Fees	\$4,091,058	\$4,844,886	\$4,898,052	\$53,166	1%
All Other Revenues	\$1,518,865	\$1,306,899	\$1,024,336	(\$282,563)	(22%)
Intergovernmental	\$1,354	\$6,100	\$2,000,000	\$1,993,900	32687%
Transfers In	\$1,135,236	\$1,319,394	\$1,514,576	\$195,182	15%
<b>TOTAL REVENUES</b>	<b>\$20,535,383</b>	<b>\$21,000,596</b>	<b>\$23,634,755</b>	<b>\$2,634,159</b>	<b>13%</b>
<b>Expenditures by Category of Expense</b>					
Personnel Services	\$4,526,846	\$5,035,568	\$5,378,989	\$343,421	7%
Materials & Services	\$3,225,161	\$4,824,639	\$5,114,799	\$290,160	6%
Capital Outlay	\$234,702	\$4,912,310	\$6,122,398	\$1,210,088	25%
Transfers Out	\$1,125,906	\$1,301,394	\$1,514,576	\$213,182	16%
Debt Service	\$1,385,093	\$1,385,012	\$1,379,769	(\$5,243)	0
Contingencies	0	\$318,059	\$309,376	(\$8,683)	0
Unapprop/Ending Balance	\$10,037,675	\$3,223,614	\$3,814,848	\$591,234	18%
<b>TOTAL EXPENDITURES</b>	<b>\$20,535,383</b>	<b>\$21,000,596</b>	<b>\$23,634,755</b>	<b>\$2,634,159</b>	<b>13%</b>

## REVENUE SUMMARY

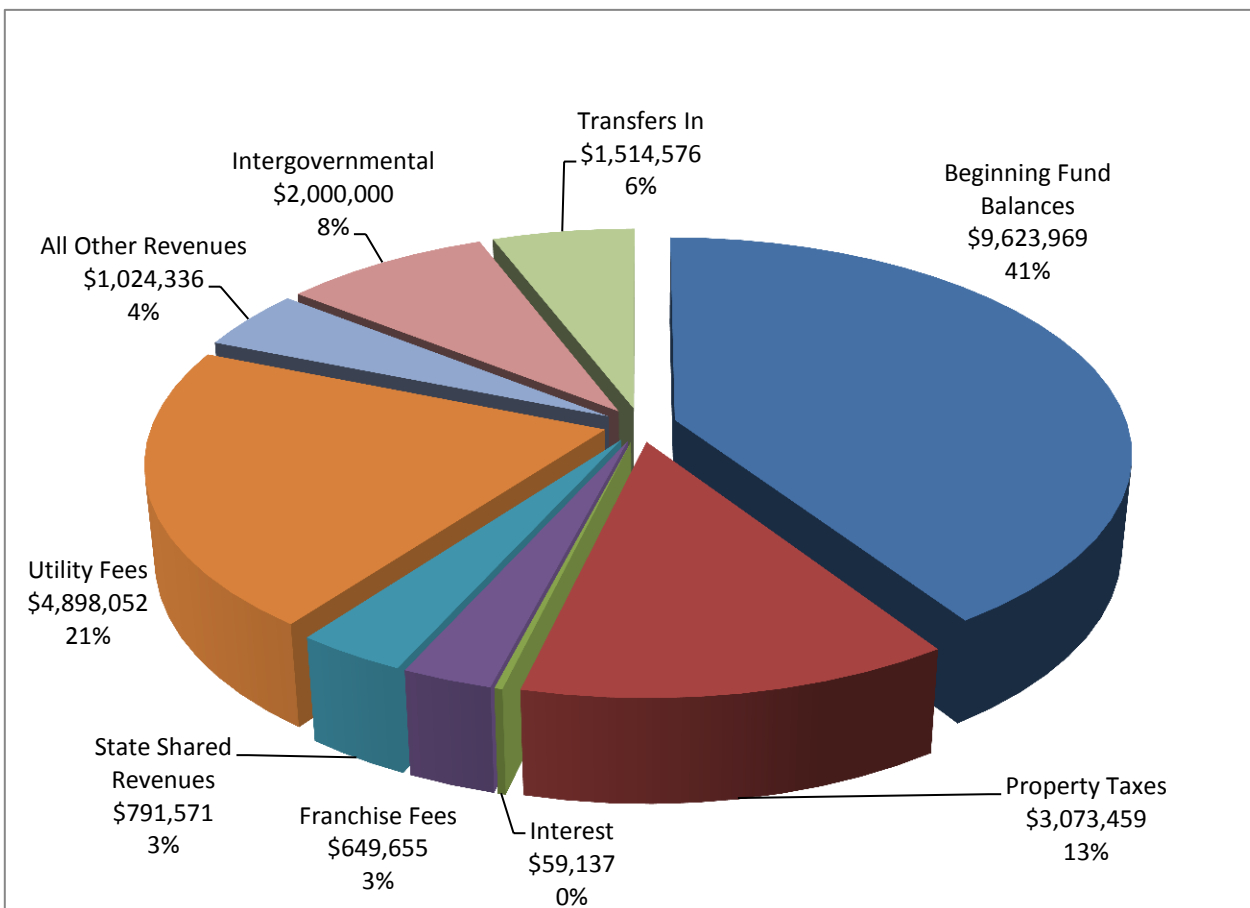
Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The city is very conservative in projecting revenues to minimize the impact of fluctuations in the economy and unexpected reductions in city revenue. Four times in the last ten years, the city's market value has declined instead of increasing. The assessed value has decreased once with two years of minimal increases in the last ten years. In years where there is no decline, the conservative predictions allow the city to build reserves and fund much needed infrastructure projects.

Assumptions used in developing this year's revenue projection include:

- Property tax growth at 4%
- No increases in water, wastewater and storm water rates
- Changes in franchises are based upon historical data
- Changes in state revenue sharing is based upon state projections

Revenues for fiscal year 2017-2018 balance the expenditures of \$23,634,755. Of that number \$9,623,969 or 41% is beginning fund balance or carryover from previous years. Property taxes make up 13% of the total revenue. Interest, franchise fees, state shared revenues and utility user fees make up 40%, while interfund transfers are 6% of the total revenues.

### Where the City's Revenue Comes From



## EXPENDITURE SUMMARY

Under Oregon budget law, the city has the authority to appropriate all revenue sources. The City of Sweet Home therefore prepares an annual budget and financial plan for all funds which mean that funds are appropriated. The only exception to this are unappropriated amounts set aside to carry funds over to the following budget year until tax money is received in the General Fund, Public Safety Levy and Library Levy funds.

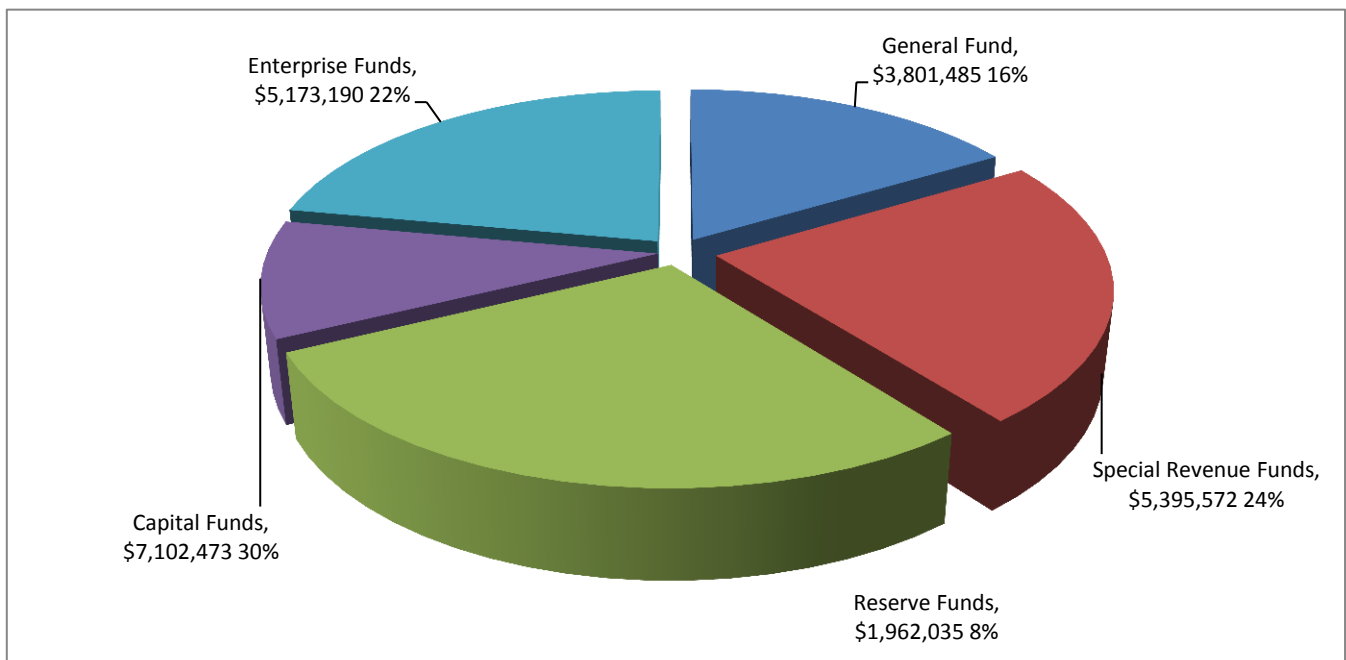
### Appropriations by Fund Type

The city's funds are accounted for in specific fund types that help classify the type of expenditure. For example, the primary operating fund for non-enterprise services is the General Fund which is a governmental fund. The following table shows the funds types as they are grouped for reporting purposes.

Governmental Funds	Proprietary Funds
General Fund	Enterprise Funds
Special Revenue Funds	Internal Service Funds
Reserve Funds	
Capital Funds	
Debt Service Funds	
Trust & Agency Funds	

Appropriations by major fund type are depicted below. The General Fund appropriations comprise about 16% of the total budget, enterprise funds make up 22%, special revenue funds make up 24%, reserve funds make up 8% and capital funds make up the remaining 30%.

### Budget by Fund Type



# PROPERTY TAXES

**Description:**

The city levies three tax amounts each year; a permanent rate for general operations, a local option levy for police services and a local option levy for library services. Revenues from the permanent and local option tax rates are subject to Measure 5 compression by Oregon law. Under Measure 5, compression occurs with the general government tax rate for all taxing entities exceeding \$10 per thousand. Each taxing entity’s rate beginning with the Local Option Levies are proportionately reduced until the \$10 limit is met. There are currently nine taxing entities sharing the \$10 tax rate. The city anticipates not collecting 35% of property tax revenue in the police and library levies due to Measure 5 compression.

**Use:**

The permanent rate for general operations is \$1.4157 per \$1,000 of assessed value as determined by the Linn County Assessor’s office. This is the maximum amount the city is allowed to levy under State law. Voter approval is needed to levy additional taxes, but this rate cannot be changed per State Constitution.

The local option levy for Police Services is renewed by Sweet Home voters every five years. This is a temporary levy that was last approved by voters in November 2016. The renewal included a rate increase from \$6.40 to \$7.85 per \$1,000 of assessed value. These revenues are used exclusively for police services and cannot be used for any general operations.

The local option levy for Library Services is also renewed by Sweet Home voters every five years. This temporary levy was approved by voters in November 2016 with a rate increase from \$.82 to \$1.17 per \$1,000 of assess value. These revenues can only be used to fund library services.

**Structure:**

Permanent Tax rate for general operations - \$1.4157 per \$1,000 of assessed value

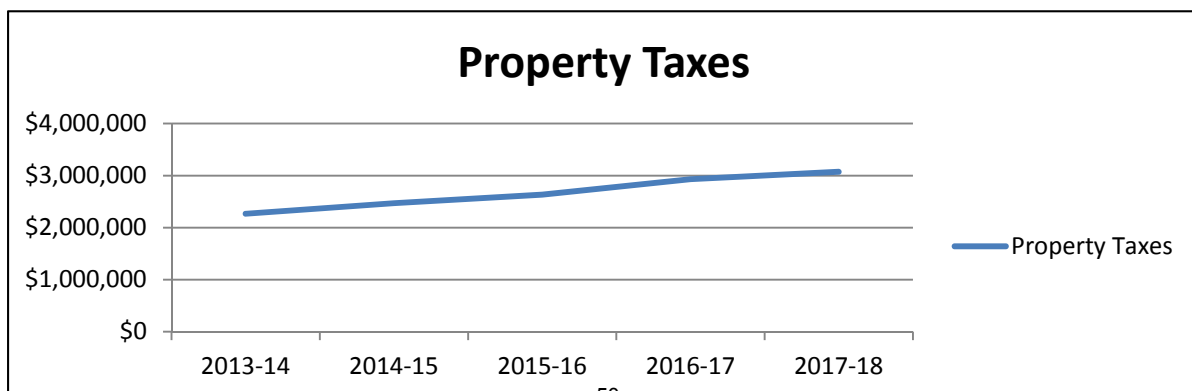
Local Option Levy for police operations - \$7.85 per \$1,000 of assessed value

Local Option Levy for library operations - \$1.17 per \$1,000 of assessed value

**Assumptions:**

The City is heavily dependent on residential and values for its market and assessed value rates. Assessed value is allowed to increase 3% each year. This budget assumes a 4% growth in assessed values. The city currently has no bonded debt requiring property tax revenue

Property Taxes Received					
	General	Police Levy	Library Levy	Total	Change
2013-2014	\$524,082	\$1,544,392	\$197,112	\$2,265,586	(1.30%)
2014-2015	\$555,097	\$1,696,676	\$217,024	\$2,468,797	8.97%
2015-2016	\$577,784	\$1,822,508	\$233,487	\$2,930,615	6.68%
2016-2017 budgeted	\$570,567	\$2,055,353	\$304,695	\$2,930,615	11.27%
2017-2018 projected	\$604,583	\$2,163,723	\$305,153	\$3,073,459	4.87%



# FRANCHISE FEES

**Description:**

Franchise fees are charged to utilities for use of the public right-of-way. The city has franchise agreements for electrical services, natural gas, cable, telephone and garbage services. Each franchise is a negotiated contract with a percentage of gross revenue as the franchise fee.

**Use:**

The city recognizes the franchise fees in the General Fund. There are no restrictions on the use of the funds.

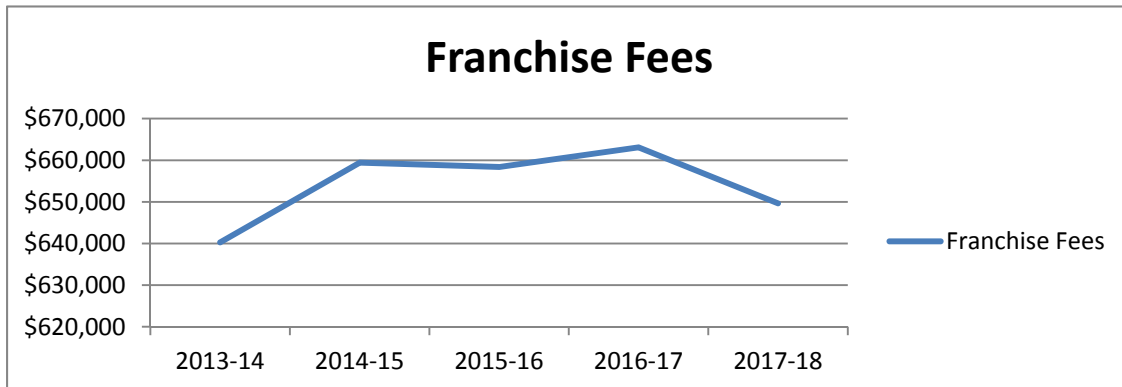
**Structure:**

- Pacific Power & Light – 10 year franchise that ends August 2025. 5% fee paid monthly
- Northwest Natural Gas – 10 year franchise with a 5% fee paid quarterly. Contract is in negotiations
- Comcast – 10 year franchise that ends March 2022. 5% fee paid quarterly
- Centurytel Communications – 10 year franchise that ends in March 2020. 7% fee paid quarterly
- Waste Management – 23 year franchise that began in June 1976 and rolls over at expiration. 3% fee paid monthly

**Assumptions:**

Franchise fees are based upon historical revenues. While many of the franchises continue to see slight increases, the Centurytel franchise revenues have been decreasing each year and a decrease has again been budgeted for the 2017-2018 fiscal year.

Franchise Fees Received			
	Revenues	Inc/Dec	% Change
2013-2014	\$640,259	\$27,442	4.48%
2014-2015	\$659,405	\$19,146	2.99%
2015-2016	\$658,362	(\$1,043)	(.16%)
2016-2017 budgeted	\$663,078	\$4,716	.72%
2017-2018 proposed	\$649,655	(\$13,423)	(2.02%)





## STATE SHARED REVENUES

**Description:**

To assist cities provide basic services and meet community’s needs, the state of Oregon has historically shared taxes received from cigarette, liquor, gas and marijuana sales. Commonly called ‘sin taxes’ these revenues are proportioned out to cities based on population, with the exception of the marijuana tax which will be proportioned out based upon licenses issued by the state. The state used the city of Sweet Home’s population of 9,090 to calculate the revenue the city expects to receive from these taxes

**Use:**

The city recognizes the cigarette taxes, liquor taxes and state revenue sharing revenues in the General Fund. There are no restrictions on these revenues. The gas tax revenue is recognized in the State Gas Tax Fund and is dedicated to street maintenance projects in Sweet Home. Any marijuana tax the city receives will be recognized in the Police Levy fund to assist with local law enforcement as directed by the state.

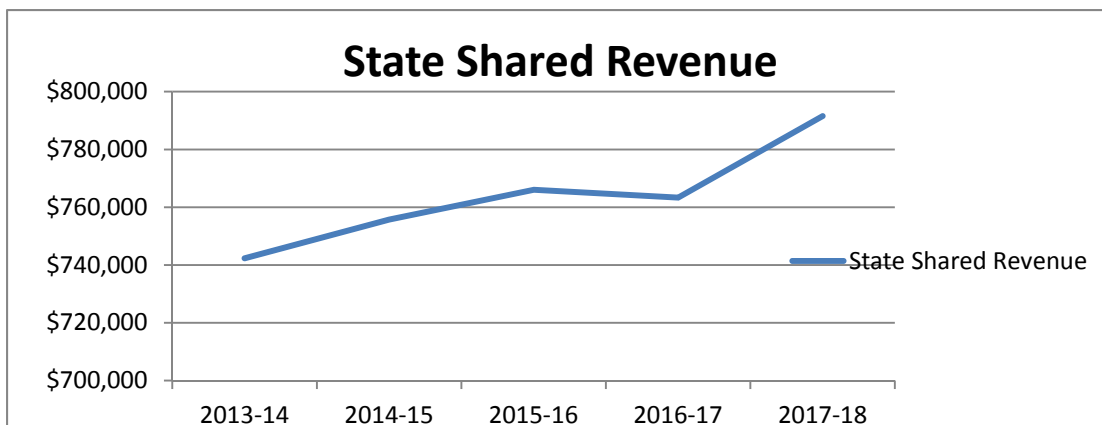
**Structure:**

- Liquor Sales –  $\$17.15 \times 9,090 = \$155,894$
- Cigarette Sales –  $\$1.20 \times 9,090 = \$10,908$
- State Revenue Sharing –  $\$101,094$
- Highway Fund Revenues (Gas Tax) –  $\$57.61 \times 9,090 = \$523,675$
- Marijuana Sales – unknown

**Assumptions:**

State Shared revenues are budgeted based upon formulas using population estimates and a rate per capita developed by the state.

State Shared Revenues Received			
	Revenues	Inc/Dec	% Change
2013-2014	\$742,295	\$34,829	4.92%
2014-2015	\$755,699	\$13,404	1.81%
2015-2016	\$766,013	\$10,314	1.36%
2016-2017 budgeted	\$763,295	(\$2,718)	(.35%)
2017-2018 proposed	\$791,571	\$28,276	(3.7%)



# UTILITY REVENUES

**Description:**

The city produces and sells potable water for customers inside and the city limits and small number of customers outside the city limits. The city also levies a charge on each user of the city’s sewage system having a sewer connection or otherwise discharging sewage, industrial waste or other liquids in the city’s sewage system. In 2008 the city began collecting a storm water drainage utility fee.

**Use:**

The revenue generated by water sales, sewage fees and storm water utility fees are used to cover the cost of operations, administration, maintenance and replacement of the city’s water treatment and distribution system, the wastewater collection and treatment system and preventive maintenance in the storm water system to minimize local flooding,

**Structure:**

Water Rate – \$26.58 base charge + \$6.50 per 100 cubic foot (1 cubic foot = 7.48 gallons)

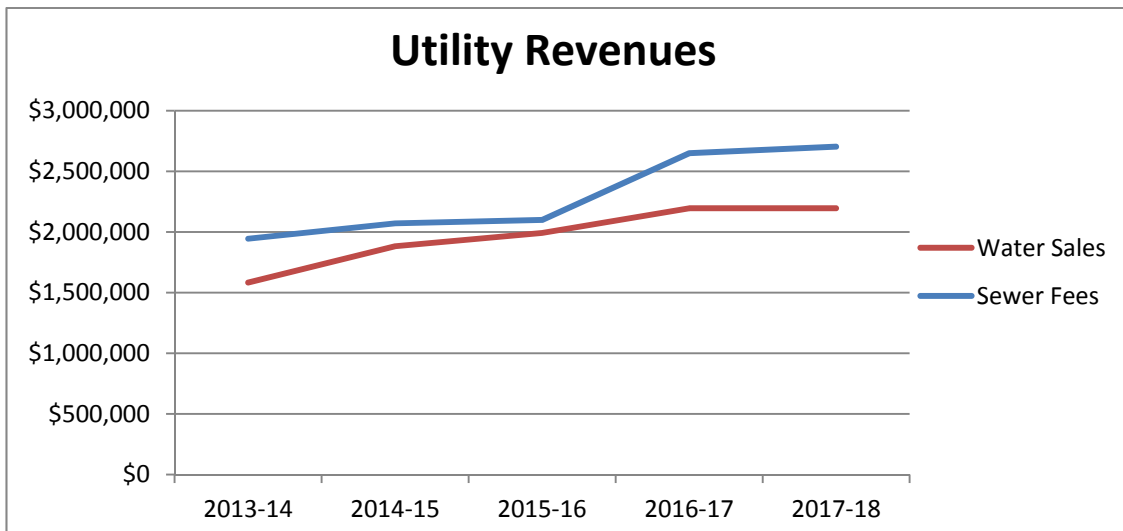
Sewer Fee – \$40.87 base charge + \$6.12 per 100 cubic foot (1 cubic foot = 7.48 gallons)

Storm water fee – \$1.00 per EDU = \$60,000/year (EDU = Equivalent Dwelling Unit)

**Assumptions:**

No changes to the water, wastewater or storm water fees are anticipated in the 2017-2018 budget

Water & Wastewater Revenues Received			
	Revenues	Inc/Dec	% Change
2013-2014	\$3,527,687	(\$141,368)	(3.85%)
2014-2015	\$3,953,751	\$426,064	12.08%
2015-2016	\$4,091,058	\$137,307	3.47%
2016-2017 budgeted	\$4,844,886	\$753,828	18.43%
2017-2018 proposed	\$4,898,052	\$53,166	1.10%

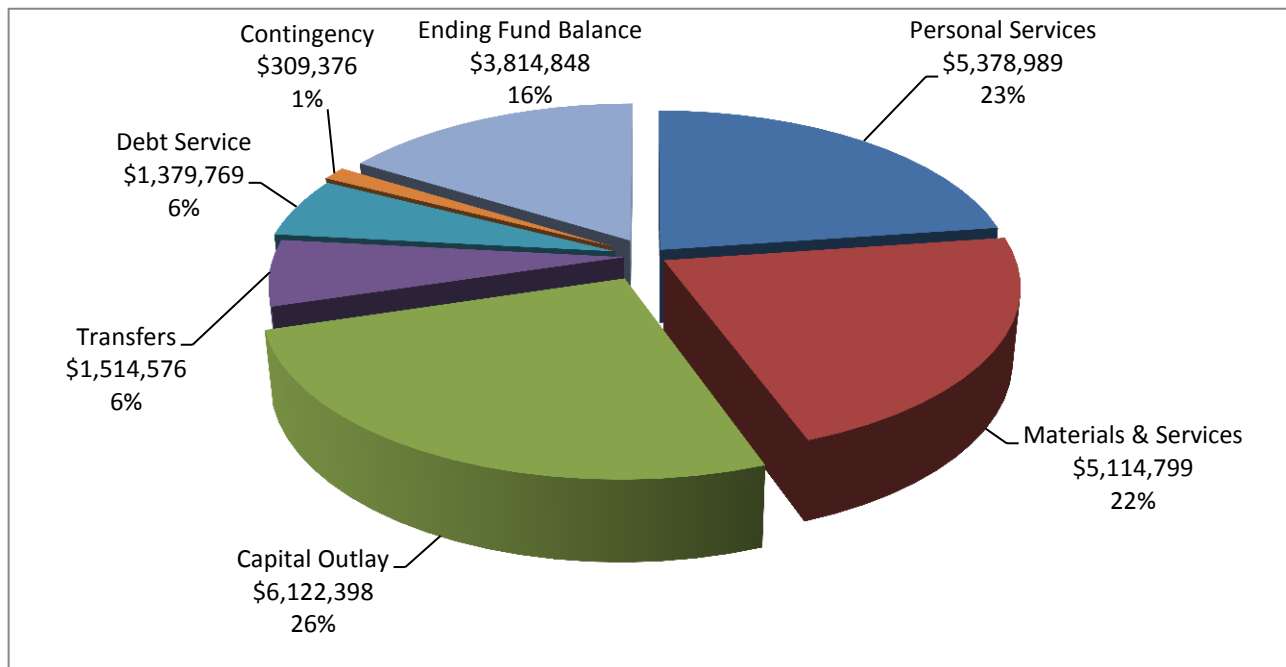


## APPROPRIATIONS BY CLASSIFICATIONS

In addition to reviewing the budget by fund/department and by fund type, it is important to know how much of the budget is being spent on certain classifications of expenditure. The City budgets using seven major classifications: personnel services, materials & services, capital outlay, transfers, debt services, contingencies and unappropriated ending fund balance.

The largest category of expenditures in the operating budget at 26% is for capital outlay including enterprise funds capital funds, personnel services make up 22%, materials & services are at 16% with Ending Fund Balances, which include unappropriated and reserved balances make up 16%. Interfund transfers, Debt services and contingencies are in the single digits at 6% and 1%.

### Where the Money Goes



## PERSONNEL SERVICES

The personnel services budget includes salaries and wages paid to full-time, part-time and contracted employees and the benefits associated with each of the positions. Personnel costs make up almost a quarter of the city's total appropriations and in some department can account for as much as 97% of the departments total expenditures.

Department	Personnel Services Amount	% of Department
Legislative	\$7,130	29%
Executive	\$255,531	92%
Finance	\$357,440	92%
Municipal Court	\$231,359	76%
Community Development	\$267,285	88%

Department	Personnel Services Amount	% of Department
Parks	\$175,835	44%
Building	\$160,168	86%
Non-Departmental	\$62,465	7%
Police	\$2,352,405	86%
Library	\$208,767	60%
State Gas Tax	\$332,880	43%
Water Treatment	\$58,361	4%
Water Distributions	\$362,220	38%
Wastewater Treatment	\$58,361	6%
Wastewater Collections	\$406,416	24%
Storm Water Operations	\$82,366	95%

The City has two separate represented bargaining units. AFSCME covers all of the city's non-management general employees working over half-time in public works, the library and city hall. The Sweet Home Police Association covers all non-management police officers and dispatchers in the Police Department. Non-represented (management) employees do not have a labor agreement.

Salaries are budgeted at the current pay level with step increases projected based on each employee's annual review date and the existing pay schedules, except for positions already at the top step. Cost of living adjustments in this document are based upon the city's two bargaining unit agreements with AFSCME employees receiving 2.5% and the Police Association receiving 2%. Additional compensation such as certificate incentives, recognition of tenure, in-lieu of holiday pay, overtime, standby time and temporary duty assignments are also included in the calculations.

Health insurance costs are budgeted with an increase of 5% over the 2015-2016 costs. Employees continue to pay 5% of the premium costs. PERS rates are adjusted every two years and on July 1, 2017 they will be increased from 12.61% to 16.24% or PERS Tier 1 & 2 and from 6.81% to 11.99% for OPSRP police employees. Dispatchers, non-represented and general union employees retirement plans continue under the ICMA with 12% paid for union employees and 15.7% for non-represented employees who are required to pay 1%. While the City will see increases for PERS retirement, it will not suffer the significant increases other communities are having to deal with because all of their employees are in the PERS system. Only Sweet Home police officers are in the PERS system as required by state law.

Department	Salaries Costs	Benefits Costs	% of Benefits in Personnel Services Cost
Legislative	\$6,420	\$710	10%
Executive	\$168,387	\$87,144	34%
Finance	\$226,164	\$131,276	36%
Municipal Court	\$159,855	\$71,504	31%
Community Development	\$162,207	\$105,078	40%
Parks	\$111,038	\$64,797	37%
Building	\$112,014	\$48,154	31%
Non-Departmental	\$57,848	\$4,617	7%
Police	\$1,507,495	\$844,910	36%
Library	\$142,372	\$66,395	32%
State Gas Tax	\$190,481	\$142,399	43%

Department	Salaries Costs	Benefits Costs	% of Benefits in Personnel Services Cost
Water Treatment	\$38,524	\$19,837	34%
Water Distributions	\$224,158	\$138,062	38%
Wastewater Treatment	\$38,524	\$19,837	34%
Wastewater Collections	\$255,831	\$146,085	36%
Storm Water Operations	\$49,882	\$32,484	39%

For every dollar spent by the City on employee wages, up to an additional .60 cents will be spent on payroll related costs such as social security, Medicare, workers comp coverage, retirement and health insurance.

## STAFFING LEVELS

The 2017-2018 proposed budget includes a total of 59.30 full time equivalencies (FTE), down from the 2015-2016 adopted budget of 61.95 FTE.

Staffing level changes within this budget include: eliminating the janitor positions in the General Fund and Police Department; moving the responsibilities of code enforcement from the Police Fund back to the Community Development Department in the General Fund and making it full-time; moving the Accounting/UB Clerk II and Public Works Office Manager from the Public Works Funds back into the Finance Department within the General Fund and increasing the Office Manager position to Accounting Supervisor; reducing the Court Clerk I position from full-time to part-time; adding a Parks Crew Leader and eliminating the Maintenance Supervisor position in Public Works. A 2017-2018 Salary Schedule can be found in References page 156.

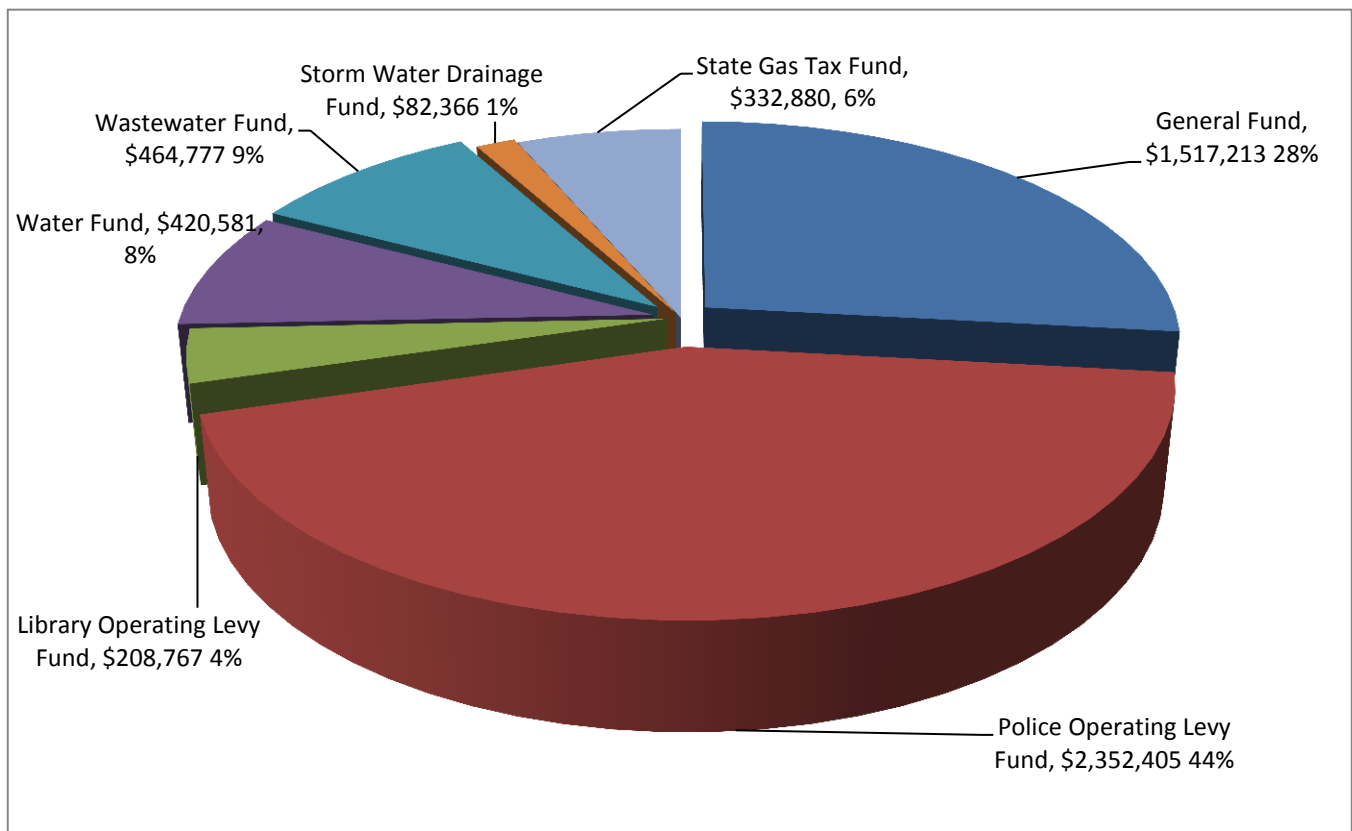
## SUMMARY TABLE OF POSITIONS

Budgeted Position (FTE)	2015-2016	2016-2017	2017-2018	% of change
City Council	1.00	1.00	1.00	0
City Manager	1.00	1.00	1.00	0
Administrative Assistant	1.00	1.00	1.00	0
Finance Director	1.00	1.00	1.00	0
Accounting Technician	1.00	1.00	1.00	0
Accounting Supervisor	0	0	1.00	100%
Accounting/UB Clerk II	0	0	1.00	100%
Municipal Court Clerk II	2.00	2.00	2.00	0
Municipal Court Clerk I	1.00	1.00	0.60	(.40%)
Municipal Court Judge(contract)	0.25	0.25	0.25	0
City Attorney (contract)	0.25	0.25	0.25	0
Planner/Community Dev. Director	1.00	1.00	1.00	0
Planning Assistant	1.00	1.00	1.00	0
Building Inspector	1.00	1.00	1.00	0
Permit Technician	1.00	1.00	1.00	0
Crew Leader - Parks	0	0	1.00	100%
Parks Maintenance	1.00	1.50	1.50	0
Park Temporary Laborer	0.20	0.20	0.20	0
Janitor (city hall & library)	.50	.50	0	(100%)
Police Chief	1.00	1.00	1.00	0
Sergeants	2.0	2.00	2.00	0

Budgeted Position (FTE)	2015-2016	2016-2017	2017-2018	% of change
Police Officers (includes SRO)	12.00	12.00	12.00	0
Communications Supervisor	1.00	1.00	1.00	0
Dispatchers	5.50	5.50	5.00	(.10%)
CSS/Code Enforcement Officer	1.00	1.00	1.00	0
Janitor (police dept)	0.25	0.25	0	(.25%)
Library Director	1.00	1.00	1.00	0
Library Assistants	1.10	2.00	2.00	0
Public Works Director	1.00	1.00	1.00	0
Maintenance Supervisor	1.00	1.00	0	(100%)
Office Manager	1.00	1.00	0	(100%)
Public Works Secretary	1.00	1.00	1.00	0
Utility Billing Clerk II	2.00	2.00	0	(100%)
Staff Engineer	1.00	1.00	1.00	0
Engineering Tech II	2.00	2.00	2.00	0
Crew Leaders-Streets/water/wwater	3.00	3.00	3.00	0
Municipal Maintenance Workers	8.00	8.50	8.50	0
Mechanic	1.00	1.00	1.00	0
Total	60.05	61.95	59.30	

The total number of FTE positions in the operating budget were reduced by the elimination of 2 janitor positions (.75), reducing Court Clerk I position (.40), eliminating part-time dispatcher position (.50) and eliminating a Utility Billing position (1.00). A Parks Crew Leader position was added in the General Fund Parks Department.

### PERSONNEL SERVICES BY OPERATING FUNDS



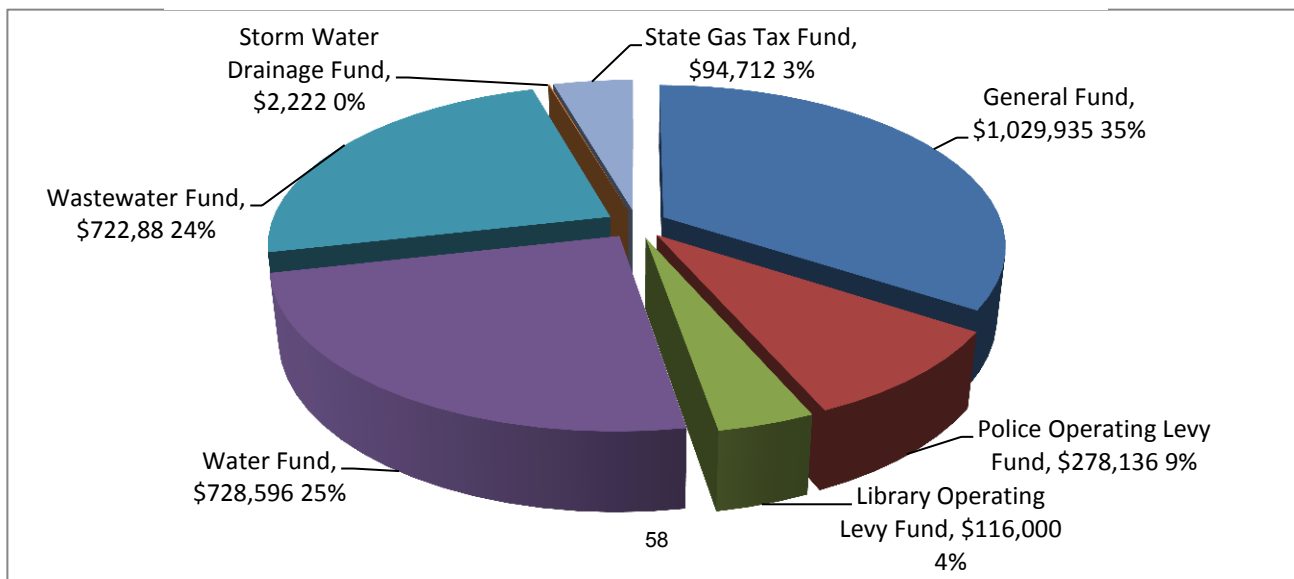
## MATERIALS & SERVICES

The Materials and Service budgets within departments include costs for purchases such as:

- Paper, office supplies, library books, small tools
- Contractual services such as janitorial, audit and consulting services
- Overhead charges such as electricity, telephone and natural gas
- Fuel and maintenance for vehicles and equipment
- Memberships and training expenses for City employees
- Minor building repairs
- Computer software and upgrades
- Memberships and subscriptions

Department	Materials & Services Amount	% of Department
General Fund:		
Legislative Dept.	\$12,400	51%
Executive Dept.	\$23,386	8%
Finance Dept.	\$31,129	8%
Municipal Court Dept.	\$70,825	23%
Community Development Dept.	\$34,044	11%
Parks Dept.	\$59,950	15%
Building Dept.	\$25,121	16%
Non-Departmental	\$734,770	80%
Police	\$278,136	10%
Library	\$116,000	22%
State Gas Tax	\$94,712	12%
Water Treatment	\$541,230	40%
Water Distributions	\$187,366	20%
Wastewater Treatment	\$591,995	67%
Wastewater Collections	\$130,893	8%
Storm Water Operations	\$2,222	3%

## **MATERIALS & SERVICES BY OPERATING FUNDS**



## CAPITAL OUTLAY

Capital expenditures include all anticipated expenditures for individual items with costs greater than \$200 and have a useful life of three or more years such machinery, equipment furniture or buildings. Capital expenditures may include:

- The purchase of land
- Purchase of buildings, major permanent structural alterations, installations of heating, ventilation systems and fire protection systems
- Projects/Improvements not associated with buildings, such as fences, retaining walls, streets, curbs, drains
- Equipment & machinery such as computers, drill presses, bob cats, recreation equipment, radios, etc
- Vehicles such as police cars, trucks, buses, motorcycles
- Furniture for offices, such as desks, chairs, tables, file cabinets

During fiscal year 2017-2018 the City anticipates expending \$6,122,398 on capital purchases across all funds. The appropriation for capital improvements accounts for 26% of the operating budget.

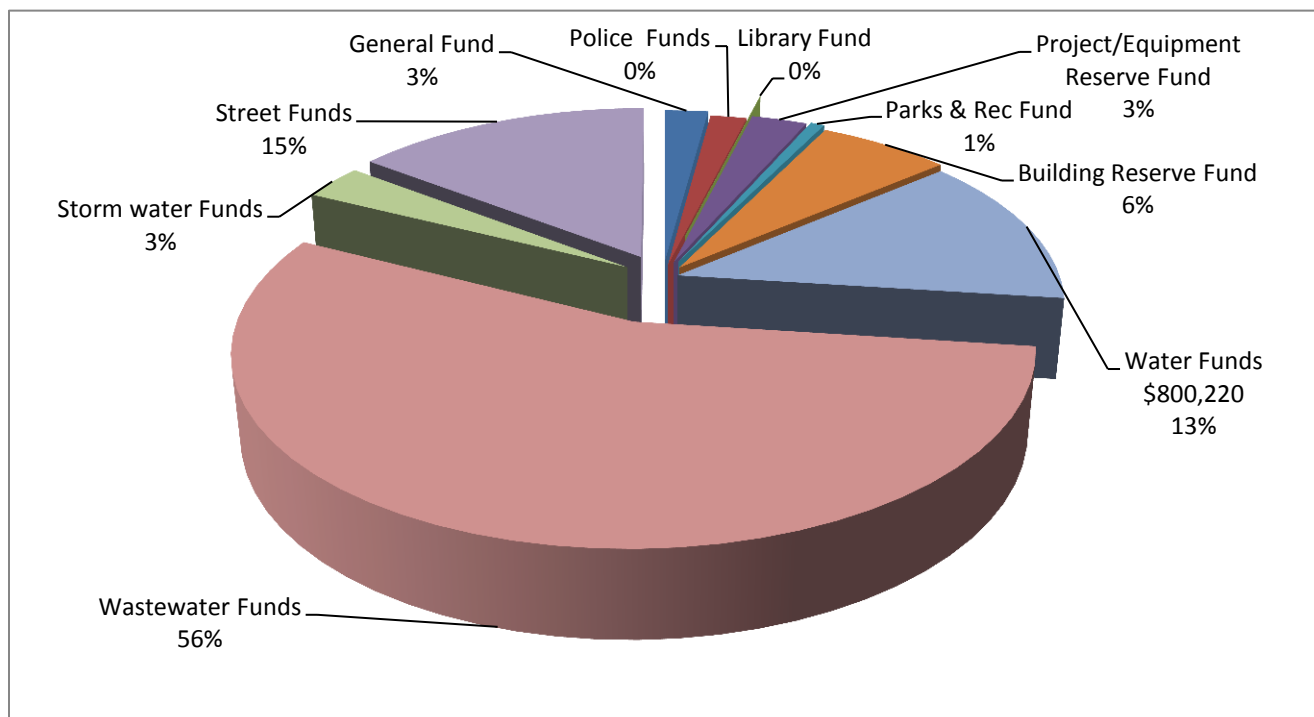
<b>Fund/Department</b>	<b>Capital Outlay Item</b>	<b>Cost Budgeted</b>
General Fund:		
Legislative Dept.	Notebook computers	\$5,000
Executive Dept.	Laptop/Chair, if needed	\$2,500
Finance Dept.	Computer, if needed	\$1,000
Municipal Court Dept.	Computer/Chair, if needed	\$1,500
Community Development Dept.	Computer/Chair, if needed	\$700
Parks Dept.	<b>Buildings:</b>	
	Restroom upgrades	\$635
	Racquetball court lights	\$4,775
	<b>Projects/Improvements:</b>	
	Northside Park-irrigation system	\$3,946
	Sankey Park-Weddle Bridge tuning	\$5,080
	Sankey Park-Dahlenberg Bridge repaint	\$3,810
	Sankey Park-parking area	\$32,385
	Sankey Park-entry plaza	\$7,620
	Strawberry Park-parking improvements	\$25,400
	Park-wide – wayfinding signage	\$840
	Park-wide – wayfinding signage	\$975
	Added by the Budget Committee	\$20,000
	Added by the City Council	\$50,000
	<b>Equipment/Machinery:</b>	
	Sankey Park-trashcans	\$6,350
	<b>Total Parks Capital Outlay</b>	<b>\$111,816</b>
Building Dept.	Computer/Chair, if needed	\$700
Non-Departmental	Misc Building Repairs, if needed	\$20,000
	Misc Equipment, if needed	\$5,000
	<b>Total General Fund Capital Outlay</b>	<b>\$148,216</b>



Police	<b>Equipment/Machinery:</b>	
	Computer replacement	\$6,800
	Vehicle Equipment replacement	\$2,000
	Reserve Officers equipment	\$4,120
	Chair replacement, if needed	\$1,000
	<b>Total Police Capital Outlay</b>	<b>\$13,920</b>
Narcotic Enforcement Reserve	Narcotic Enforce. Equipment, if needed	\$93,248
Library	Computer replacement, if needed	\$1,000
State Gas Tax	Building repairs, if needed	\$1,000
	Street patching/painting, if needed	\$3,500
	Equipment replacement, if needed	\$4,000
	Furniture-chairs, if needed	\$250
	<b>Total State Gas Tax Capital Outlay</b>	<b>\$8,750</b>
Path Program	Wheel Chair Ramps	\$90,000
	Bike/Path Development	\$75,000
	<b>Total Path Program Capital Outlay</b>	<b>\$165,000</b>
Street Capital Fund	Bridge/Street Maintenance	\$160,000
	Harding Street LID	\$250,000
	54 <sup>th</sup> /Riggs Hill Match	\$300,000
	<b>Total Street Maintenance Capital Outlay</b>	<b>\$710,000</b>
Project/Equipment Reserve Fund	Public Works:	
	Bulk Fuel Storage Upgrade	\$50,000
	De-Icer Unit	\$5,000
	Building Upgrades(painting) at 24 <sup>th</sup> Avenue	\$10,000
	Vehicle replacement	\$45,000
	Equipment replacement, if needed	\$25,000
	RR depot/park upgrades	\$30,000
	<b>Total Project/Equipment Capital Outlay</b>	<b>\$165,000</b>
Building Fund	New city hall remodeling project	\$391,364
Parks & Recreation Fund	Parks Projects, as approved by Council	\$11,561
	Sankey Park Trail Enhancement	\$30,000
	<b>Total Parks &amp; Rec. Capital Outlay</b>	<b>\$41,561</b>
Water Treatment	Equipment-Spectrophotometer	\$3,220
Water Distributions	Building repairs, if needed	\$500
	Equipment replacement, if needed	\$6,500
	<b>Total Water Fund Capital Outlay</b>	<b>\$10,220</b>
Water SDC Reserve	Waterline expansion, if needed	\$200,000
Water Capital Construction	Waterline upgrades, if needed	\$170,000

Water Depreciation	Waterline-Grape Street upgrade	\$420,000
Wastewater Treatment	Building-Exhaust fan at WWTP	\$4,236
	Equipment-trash pump at WWTP	\$7,349
Wastewater Collections	Building repairs, if needed	\$500
	Projects/Improvements, if needed	\$500
	Equipment-WWTP sludge line project	\$10,000
	Chair replacement, if needed	\$500
	<b>Total Wastewater Fund Capital Outlay</b>	<b>\$23,085</b>
Wastewater SDC Reserve	18 <sup>th</sup> /22 <sup>nd</sup> Ave Sewer Mainline upgrade	\$300,000
Wastewater Capital Construction	Wastewater upgrades, if needed	\$435,000
Wastewater Depreciation	Facility Plan Update	\$150,000
	Phase #1 WWTP facility upgrades	\$2,000,000
	Sludge holding tank cleanout & aerators	\$340,334
	Collection system rehab/replacements	\$100,000
	<b>Total WW Depreciation Capital Outlay</b>	<b>\$2,590,334</b>
Storm Water Operating Fund	No capital outlay purchases proposed	
Storm Water SDC Reserve	Storm water upgrades, if needed	\$10,700
Storm Water Capital Construction	Storm water upgrades, if needed	\$55,000
Storm Water Depreciation	Ditch work & culvert on 38 <sup>th</sup> & Long Street	\$120,000
<b>Total Capital Outlay Purchases</b>		<b>\$6,122,398</b>

### CAPITAL OUTLAY BY FUNDS



## **INTERFUND TRANSFERS**

Transfers represent the movement of monies between funds within the City organization. This is normally done to move money from the operating funds into other funds where they will be saved for future expenditures or used to complete capital projects. Money is also moved by transfer to pay a fund back for services provided to another fund. For instance, the city's enterprise funds pay an annual contribution to the General Fund for administrative services provided. Some departments in the General Fund, Police Fund, Library Fund, State Gas Tax fund and the Water and Wastewater operating funds also make transfers into the Project/Equipment Reserve Fund to save for future projects or equipment purchases.

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Difference</b>
General Fund	\$274,040	\$282,500	(\$8,460)
Police Fund		\$10,000	(\$10,000)
Library Fund		\$13,000	(13,000)
Project/Equipment Reserve	\$145,710		\$145,710
Building Reserve	\$80,000		\$80,000
Special Assessment		\$776	(\$776)
Water Fund		\$567,356	(\$567,356)
Water Capital Reserve	\$75,000		\$75,000
Water Depreciation	\$337,990		\$337,990
Wastewater Fund		\$413,702	(\$413,702)
Wastewater Depreciation	\$286,836		\$286,836
Street Capital Fund	\$40,000	\$25,000	\$15,000
State Gas Tax Fund		\$202,242	(\$202,242)
Path Program	\$75,000		\$75,000
Economic & C.D. Fund	\$200,000		\$200,000
<b>Total</b>	<b>\$1,514,576</b>	<b>\$1,514,576</b>	<b>0</b>

## **DEBT SERVICES**

Debt Services includes appropriations for all of the city's long term debt, including revenue bonds, general obligation bonds and other types of long term financing, such as loans from the State of Oregon.

By City Charter the City's debt limit is set at the legal limit as imposed on a city by state law. Currently that debt, as set by the State of Oregon for general obligation bond issues, is 3% of real market value within the City. Based upon the current market value of the City \$543,878,561, the city's general obligation bond authority is \$16,316,356. The City currently has no General Obligation Bond debt. The City's policy and debt schedule for all City debt obligations are located in the Reference section of this document.

As of June 30, 2017, the City has the following outstanding debt:

**Water Treatment Plant**

2004 - S04002 State Revolving Loan – Interest Rate 1%	\$ 6,742,172
2004 - G04003 State Revolving Loan – Interest Rate 2.5%	\$ 4,138,787

**Wastewater Inflow & Infiltration Project**

2002 - R89750 State Revolving Loan – Interest Rate 3.14%	\$ 2,475,547
2005 - R89751 State Revolving Loan – Interest Rate 2.9%	\$ 4,749,778
2009 - R89752 State Revolving Loan – Interest Rate 0%	\$ 4,157,000

**Total Outstanding Debt** **\$22,263,284**

Issue	Principal	Interest	Total Payment	Fund
S04002	\$223,459	\$57,466	\$280,925	Water Fund
G04003	\$114,362	\$103,305	\$217,667	Water Fund
R89750	\$211,743	\$66,766	\$278,509	Wastewater Fund
R89751	\$216,428	\$118,115	\$334,543	Wastewater Fund
R89752	\$250,000	\$18,125	\$268,125	Wastewater Fund
<b>Total Payments</b>	<b>\$1,015,992</b>	<b>\$363,777</b>	<b>\$1,379,769</b>	

**CONTINGENCIES**

Contingency appropriations are budgeted to allow the City to deal with emergencies and may be used following approve of the City Council. If the City Council authorizes the use of contingency funds, the budget is transferred by resolution to the appropriate expenditure category. There will never be actual expenditures in the classification of Contingencies.

All of the City’s operating funds are required to have a budgeted contingency amount as required by the City’s Financial Policies.

Contingency amounts in the 2017-2018 Operating Budget are:

Fund	Amount
General Fund	\$100,000
Police Fund	\$50,000
Library Fund	\$10,000
Community Center Fund	\$1,000
Water Fund	\$71,153
Wastewater Fund	\$40,111
State Gas Tax Fund	\$37,112
<b>Total Contingencies Budgeted</b>	<b>\$309,376</b>

## **UNAPPROPRIATED AND RESERVED FOR FUTURE EXPENDITURES**

The purpose of an unappropriated ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. The City uses an unappropriated ending fund balance in the three funds that are tax supported, to provide capital until tax revenues become available in November of each year. The unappropriated set aside is an amount that is sufficient to fund the cash requirements of these funds for the first four months of the fiscal year.

In the 2017-2018 operating budget the following amounts have been budgeted as unappropriated reserves:

<b>Fund</b>	<b>Budget</b>	<b>4 Months Requirement</b>	<b>Difference</b>
General Fund	\$683,521	\$344,971	\$338,550
Police Fund	\$697,008	\$662,774	\$34,234
Library Fund	\$179,850	\$88,555	\$91,295

## **FUND BALANCES**

When used in budget terminology, the term fund balance is used to describe the amount of net assets of a fund calculated on the funds budgetary basis. Fund balance is intended to serve as measure of the financial resources in a governmental fund.

It is essential that the City maintains adequate fund balances for many reasons. An adequate fund balance can mitigate current and future risks, such as revenue shortfalls or unanticipated expenditures. Fund balance levels are an important consideration in long term planning. The City's credit worthiness can also be affected by fund balance levels.

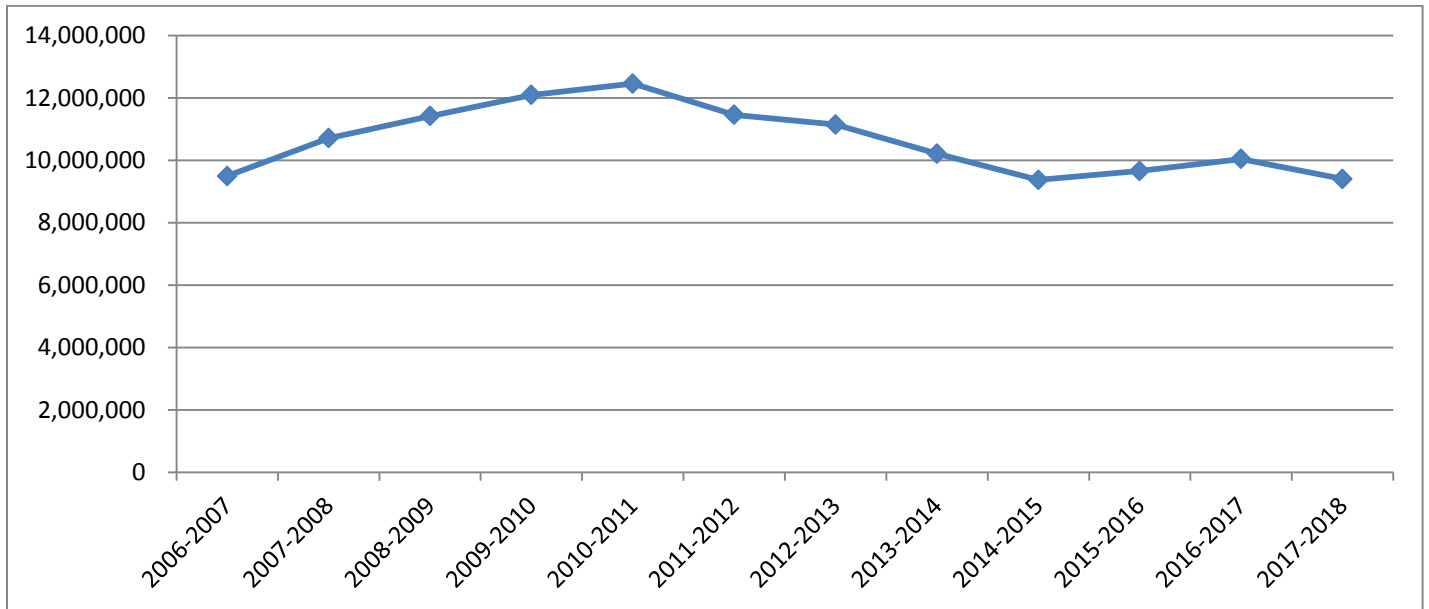
As such, changes in fund balance can be an important indicator of financial health. The following table evaluates changes in ending balances greater than 10% between fiscal years 2015-2016 and 2016-2017.

<b>Fund</b>	<b>Percentage of Change</b>	<b>Explanation of change if greater than 10%</b>
General Fund	(15%)	A transfer was made to Police Operating Fund
Police Operating Fund	26%	The Police Fund received a large transfer from the General Fund to ensure police services are funded and a healthy fund balance is maintained
Narcotic Enforcement Fund	86%	A drug related forfeiture was received from the Federal Government
Library Operating Fund	13%	Open positions were not filled during the fiscal year
State Gas Tax Fund	22%	Open positions were not filled for the full fiscal year
Path Program	63%	Funds were saved for future projects
Street Capital Fund	1%	
Project/Equipment Reserve	53%	Budgeted capital items were not purchased during the fiscal year
Public Transit Grant Fund	0%	
Community Center Fund	(9%)	
Building Reserve	(2%)	
Parks & Recreation Fund	5%	

Weddle Bridge Fund	1%	
Special Events Fund	7%	
Economic & Com. Dev. Fund	(0%)	
Special Assessment	1%	
Water Operating Fund	51%	Open position(s) were not filled for the full fiscal year
Water Development Reserve	13%	More system development fees were received then expected
Water Capital Reserve	(11%)	Engineering work was started on a future waterline project
Water Depreciation	8%	
Wastewater Operating Fund	(38%)	Revenues came in lower than anticipated
Wastewater Develop Reserve	7%	
Wastewater Capital Reserve	1%	
Wastewater Depreciation	(8%)	
Storm Water Operating Fund	39%	Open position was not filled for the fiscal year
Storm Water Develop Reserve	1%	
Storm Water Capital Reserve	14%	Funds were transferred in from the Storm water operating fund
Storm Water Depreciation	1%	

The following is a chart of the City's overall Fund Balances since 2006-2007.

**Fund Balances with 10 years of Actuals, 1 year Estimated & 1 year Proposed**



**Five Year Forecast - Major Governmental Funds**  
**FY 2018-2019 through 2022-2023**

<b>Major Funds</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b><u>General Fund</u></b>									
<b>Fund Balance</b>	\$1,831,329	\$1,694,560	\$1,439,730	\$1,593,315	\$683,521	(\$39,416)	(\$775,999)	(\$1,526,753)	(\$2,292,218)
<b>Revenues:</b>									
Property Taxes	\$555,097	\$577,784	\$605,114	\$604,583	\$622,720	\$641,402	\$660,644	\$680,463	\$700,877
Interest	\$13,141	\$13,116	\$14,827	\$9,924	\$10,023	\$10,123	\$10,225	\$10,327	\$10,430
Fees, Franchises, Etc	\$1,352,011	\$1,316,982	\$1,371,530	\$1,319,623	\$1,372,408	\$1,427,304	\$1,484,396	\$1,543,772	\$1,605,523
Transfers In	\$269,809	\$277,611	\$276,858	\$274,040	\$281,165	\$288,475	\$295,976	\$303,671	\$311,567
Total Revenues	\$2,190,058	\$2,185,493	\$2,268,329	\$2,208,170	\$2,286,317	\$2,367,305	\$2,451,241	\$2,538,234	\$2,628,397
<b>Expenses:</b>									
Personnel Services	\$1,019,543	\$1,120,843	\$975,475	\$1,517,213	\$1,577,902	\$1,641,018	\$1,706,658	\$1,774,925	\$1,845,922
Materials & Services	\$714,741	\$769,330	\$909,869	\$1,020,035	\$1,050,636	\$1,082,155	\$1,114,620	\$1,148,058	\$1,182,500
Capital Outlay	\$44,025	\$1,897	\$86,900	\$198,216	\$198,216	\$198,216	\$198,216	\$198,216	\$198,216
Transfers Out	\$548,518	\$548,253	\$92,500	\$282,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500
Contingency	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Expenses	\$2,326,827	\$2,440,323	\$2,164,744	\$3,117,964	\$3,009,254	\$3,103,889	\$3,201,994	\$3,303,699	\$3,409,138
<b>Fund Balance</b>	<b>\$1,694,560</b>	<b>\$1,439,730</b>	<b>\$1,543,315</b>	<b>\$683,521</b>	<b>(\$39,416)</b>	<b>(\$775,999)</b>	<b>(\$1,526,753)</b>	<b>(\$2,292,218)</b>	<b>(\$3,072,958)</b>
<b><u>Public Safety Levy</u></b>									
<b>Fund Balance</b>	\$682,742	\$1,029,037	\$1,291,763	\$1,152,394	\$697,008	\$207,074	(\$322,272)	(\$893,195)	(\$1,507,963)
<b>Revenues:</b>									
Property Taxes	\$1,696,676	\$1,822,508	\$2,057,985	\$2,163,723	\$2,228,635	\$2,295,494	\$2,364,359	\$2,435,289	\$2,508,348
Interest	\$18,577	\$18,401	\$24,945	\$18,151	\$18,333	\$18,516	\$18,701	\$18,888	\$19,077
Fees, Franchises, Etc	\$38,899	\$73,197	\$79,649	\$67,201	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Transfers In	\$546,518	\$500,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,300,670	\$2,414,859	\$2,162,579	\$2,249,075	\$2,316,967	\$2,384,010	\$2,453,060	\$2,524,177	\$2,597,425
<b>Expenses:</b>									
Personnel Services	\$1,773,723	\$1,929,668	\$2,059,391	\$2,352,405	\$2,446,501	\$2,544,361	\$2,646,136	\$2,751,981	\$2,862,060
Materials & Services	\$174,844	\$204,688	\$198,537	\$278,136	\$286,480	\$295,074	\$303,927	\$313,045	\$322,436
Capital Outlay	\$5,808	\$17,777	\$24,020	\$13,920	\$13,920	\$13,920	\$13,920	\$13,920	\$13,920
Transfers Out	\$0	\$0	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Contingency	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Expenses	\$1,954,375	\$2,152,133	\$2,301,948	\$2,704,461	\$2,806,901	\$2,913,356	\$3,023,982	\$3,138,946	\$3,258,416
<b>Fund Balance</b>	<b>\$1,029,037</b>	<b>\$1,291,763</b>	<b>\$1,152,394</b>	<b>\$697,008</b>	<b>\$207,074</b>	<b>(\$322,272)</b>	<b>(\$893,195)</b>	<b>(\$1,507,963)</b>	<b>(\$2,168,955)</b>
<b><u>Library Levy</u></b>									
<b>Fund Balance</b>	\$150,220	\$168,278	\$190,270	\$192,611	\$179,850	\$164,438	\$146,212	\$124,999	\$100,620
<b>Revenues:</b>									
Property Taxes	\$217,024	\$233,487	\$303,482	\$305,153	\$314,308	\$323,737	\$333,449	\$343,452	\$353,756
Interest	\$2,457	\$2,584	\$3,136	\$2,523	\$2,548	\$2,574	\$2,599	\$2,625	\$2,652
Fees, Franchises, Etc	\$15,063	\$20,024	\$10,871	\$28,330	\$28,330	\$28,330	\$28,330	\$28,330	\$28,330
Total Revenues	\$234,544	\$256,095	\$317,489	\$336,006	\$345,186	\$354,641	\$364,378	\$374,408	\$384,738
<b>Expenses:</b>									
Personnel Services	\$145,957	\$151,940	\$195,957	\$208,767	\$217,118	\$225,802	\$234,834	\$244,228	\$253,997
Materials & Services	\$70,529	\$79,163	\$95,191	\$116,000	\$119,480	\$123,064	\$126,756	\$130,559	\$134,476
Capital Outlay	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Transfers Out	\$0	\$3,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Contingency	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Expenses	\$216,486	\$234,103	\$315,148	\$348,767	\$360,598	\$372,867	\$385,591	\$398,787	\$412,473
<b>Fund Balance</b>	<b>\$168,278</b>	<b>\$190,270</b>	<b>\$192,611</b>	<b>\$179,850</b>	<b>\$164,438</b>	<b>\$146,212</b>	<b>\$124,999</b>	<b>\$100,620</b>	<b>\$72,885</b>
<b><u>State Gas Tax Fund</u></b>									
<b>Fund Balance</b>	\$185,156	\$195,421	\$239,137	\$245,769	\$94,842	(\$20,021)	(\$136,222)	(\$253,934)	(\$373,337)
<b>Revenues:</b>									
Interest	\$819	\$1,108	\$2,040	\$1,094	\$1,105	\$1,116	\$1,127	\$1,138	\$1,150
Fees, Franchises, Etc	\$524,060	\$537,255	\$566,998	\$523,675	\$539,385	\$555,567	\$572,234	\$589,401	\$607,083
Total Revenues	\$524,879	\$538,363	\$569,038	\$524,769	\$540,490	\$556,683	\$573,361	\$590,539	\$608,233
<b>Expenses:</b>									
Personnel Services	\$271,047	\$258,521	\$270,192	\$332,880	\$346,195	\$360,043	\$374,445	\$389,423	\$404,999
Materials & Services	\$83,107	\$69,665	\$80,521	\$94,712	\$97,553	\$100,480	\$103,494	\$106,599	\$109,797
Capital Outlay	\$3,736	\$625	\$8,750	\$8,750	\$8,750	\$8,750	\$8,750	\$8,750	\$8,750
Transfers Out	\$156,724	\$165,836	\$165,836	\$202,242	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Contingency	\$0	\$0	\$37,107	\$37,112	\$37,854	\$38,611	\$39,384	\$40,171	\$40,975
Total Expenses	\$514,614	\$494,647	\$562,406	\$675,696	\$655,353	\$672,884	\$691,073	\$709,943	\$729,521
<b>Fund Balances</b>	<b>\$195,421</b>	<b>\$239,137</b>	<b>\$245,769</b>	<b>\$94,842</b>	<b>(\$20,021)</b>	<b>(\$136,222)</b>	<b>(\$253,934)</b>	<b>(\$373,337)</b>	<b>(\$494,626)</b>

**Five Year Forecast - Major Enterprise Funds  
FY 2018-2019 through 2022-2023**

<b>Major Funds</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>	<b>2019 Forecast</b>	<b>2020 Forecast</b>	<b>2021 Forecast</b>	<b>2022 Forecast</b>	<b>2023 Forecast</b>
<b><u>Water Fund</u></b>									
<b>Fund Balance</b>	\$124,620	\$158,749	\$239,568	\$179,018	\$82,540	(\$23,334)	(\$99,709)	(\$150,952)	(\$170,742)
<b>Revenues:</b>									
Interest	\$709	\$1,306	\$2,716	\$1,089	\$1,100	\$1,111	\$1,122	\$1,133	\$1,145
Fees, Franchises, Etc	\$1,911,342	\$2,018,282	\$2,137,710	\$2,198,931	\$2,264,899	\$2,332,846	\$2,402,831	\$2,474,916	\$2,549,164
Total Revenues	\$1,912,051	\$2,019,588	\$2,140,426	\$2,200,020	\$2,265,999	\$2,333,957	\$2,403,953	\$2,476,049	\$2,550,308
<b>Expenses:</b>									
Personnel Services	\$491,428	\$508,995	\$443,368	\$420,581	\$437,404	\$454,900	\$473,096	\$492,020	\$511,701
Materials & Services	\$643,685	\$676,652	\$718,115	\$728,596	\$750,454	\$772,967	\$796,157	\$820,041	\$844,642
Capital Outlay	\$5,272	\$6,343	\$11,901	\$10,220	\$10,220	\$10,220	\$10,220	\$10,220	\$10,220
Transfers Out	\$238,446	\$249,488	\$457,356	\$567,356	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Debt Service	\$499,091	\$497,291	\$500,492	\$498,592	\$501,219	\$498,216	\$500,215	\$496,540	\$497,866
Contingency	\$0	\$0	\$69,744	\$71,153	\$72,576	\$74,028	\$75,508	\$77,018	\$78,559
Total Expenses	\$1,877,922	\$1,938,769	\$2,200,976	\$2,296,498	\$2,371,873	\$2,410,331	\$2,455,196	\$2,495,840	\$2,542,988
<b>Fund Balances</b>	<b>\$158,749</b>	<b>\$239,568</b>	<b>\$179,018</b>	<b>\$82,540</b>	<b>(\$23,334)</b>	<b>(\$99,709)</b>	<b>(\$150,952)</b>	<b>(\$170,742)</b>	<b>(\$163,422)</b>
<b><u>Wastewater Fund</u></b>									
<b>Fund Balance</b>	\$205,046	\$147,732	\$92,150	\$0	\$162,036	\$321,332	\$525,278	\$774,992	\$1,071,617
<b>Revenues:</b>									
Interest	\$831	\$680	\$653	\$155	\$157	\$158	\$160	\$161	\$163
Fees, Franchises, Etc	\$2,074,310	\$2,099,557	\$2,321,919	\$2,707,621	\$2,788,850	\$2,872,515	\$2,958,691	\$3,047,451	\$3,138,875
Total Revenues	\$2,075,141	\$2,100,237	\$2,322,572	\$2,707,776	\$2,789,006	\$2,872,673	\$2,958,850	\$3,047,613	\$3,139,038
<b>Expenses:</b>									
Personnel Services	\$544,752	\$549,548	\$474,566	\$464,777	\$483,368	\$502,703	\$522,811	\$543,723	\$565,472
Materials & Services	\$587,000	\$592,642	\$686,930	\$722,888	\$744,575	\$766,912	\$789,919	\$813,617	\$838,025
Capital Outlay	\$5,476	\$251	\$23,323	\$23,085	\$23,085	\$23,085	\$23,085	\$23,085	\$23,085
Transfers Out	\$114,534	\$125,576	\$413,702	\$413,702	\$460,000	\$460,000	\$460,000	\$460,000	\$460,000
Debt Service	\$880,693	\$887,802	\$884,520	\$881,177	\$877,769	\$874,296	\$870,755	\$867,145	\$863,463
Contingency	\$0	\$0	\$41,749	\$40,111	\$40,913	\$41,731	\$42,566	\$43,417	\$44,286
Total Expenses	\$2,132,455	\$2,155,819	\$2,524,790	\$2,545,740	\$2,629,710	\$2,668,727	\$2,709,136	\$2,750,988	\$2,794,331
<b>Fund Balances</b>	<b>\$147,732</b>	<b>\$92,150</b>	<b>(\$110,068)</b>	<b>\$162,036</b>	<b>\$321,332</b>	<b>\$525,278</b>	<b>\$774,992</b>	<b>\$1,071,617</b>	<b>\$1,416,324</b>

**Forecast Assumptions:**

**Revenues:**

Interest 1% increase each year  
Fees, Franchises, Etc 3% increase each year  
Total Revenues

**Expenses:**

Personnel Services 4% increase each year  
Materials & Services 3% increase each year  
Capital Outlay n/c  
Transfers Out n/c  
Debt Service based on actual schedule  
Contingency\*\* 2% each year/or flat amount  
Total Expenses

\*\*Contingencies are historically not spent but become savings in the Fund Balance



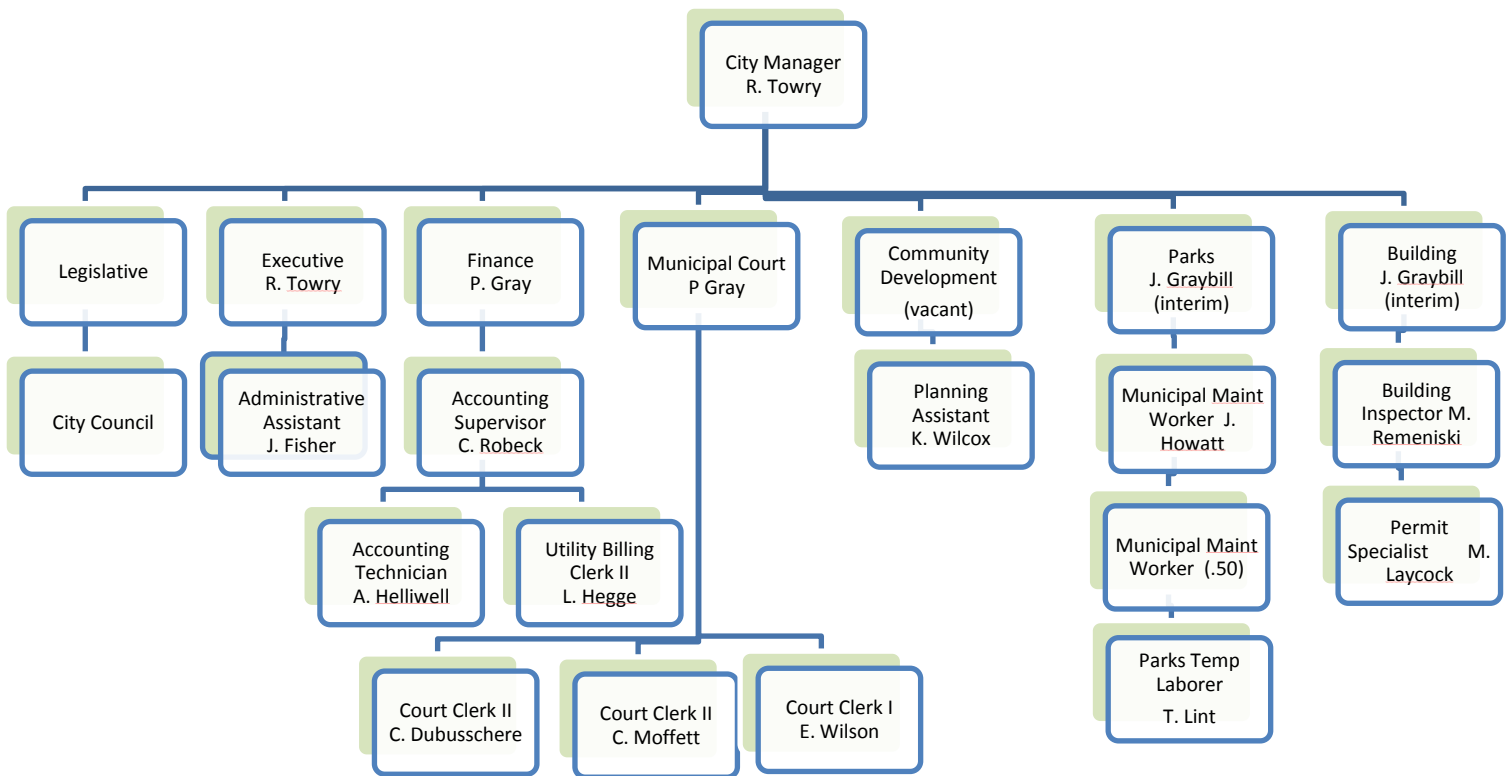


# Budget Detail

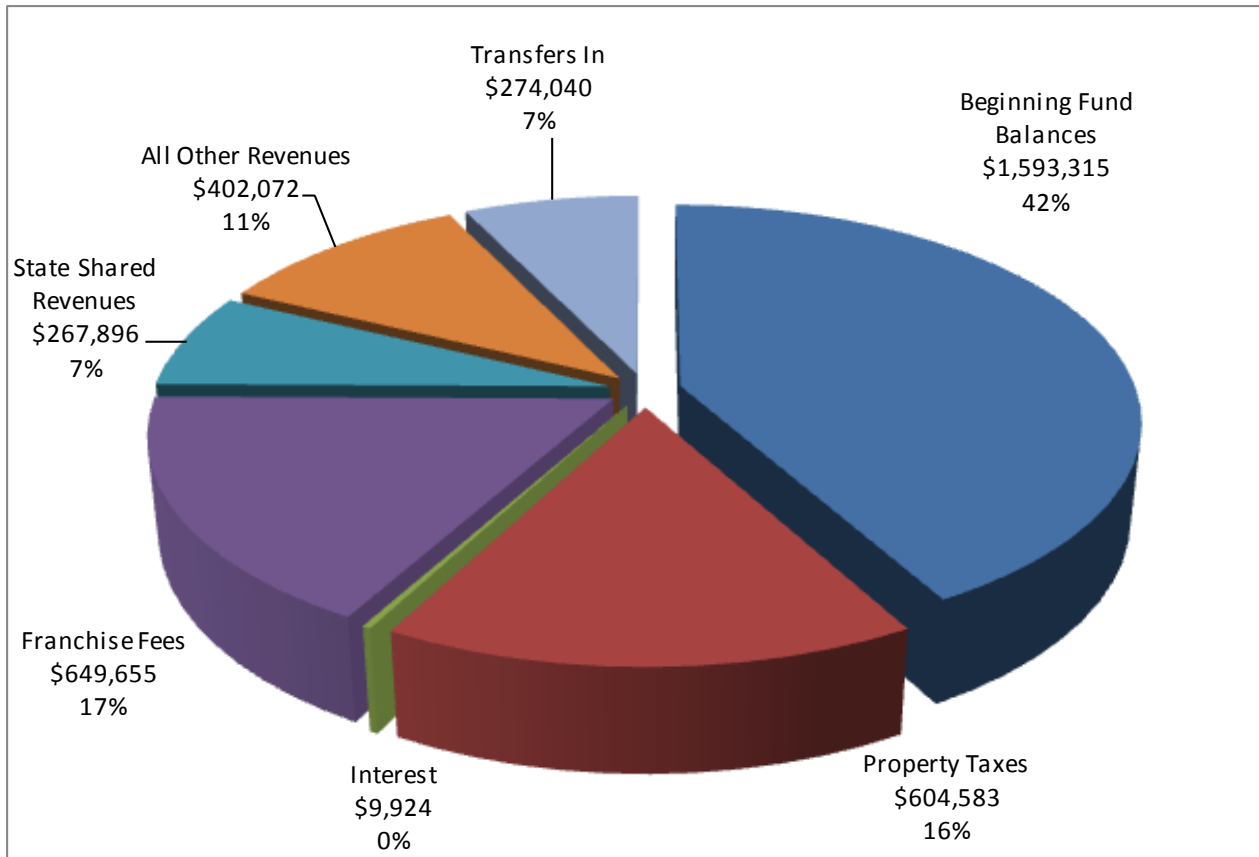




# City of Sweet Home General Fund

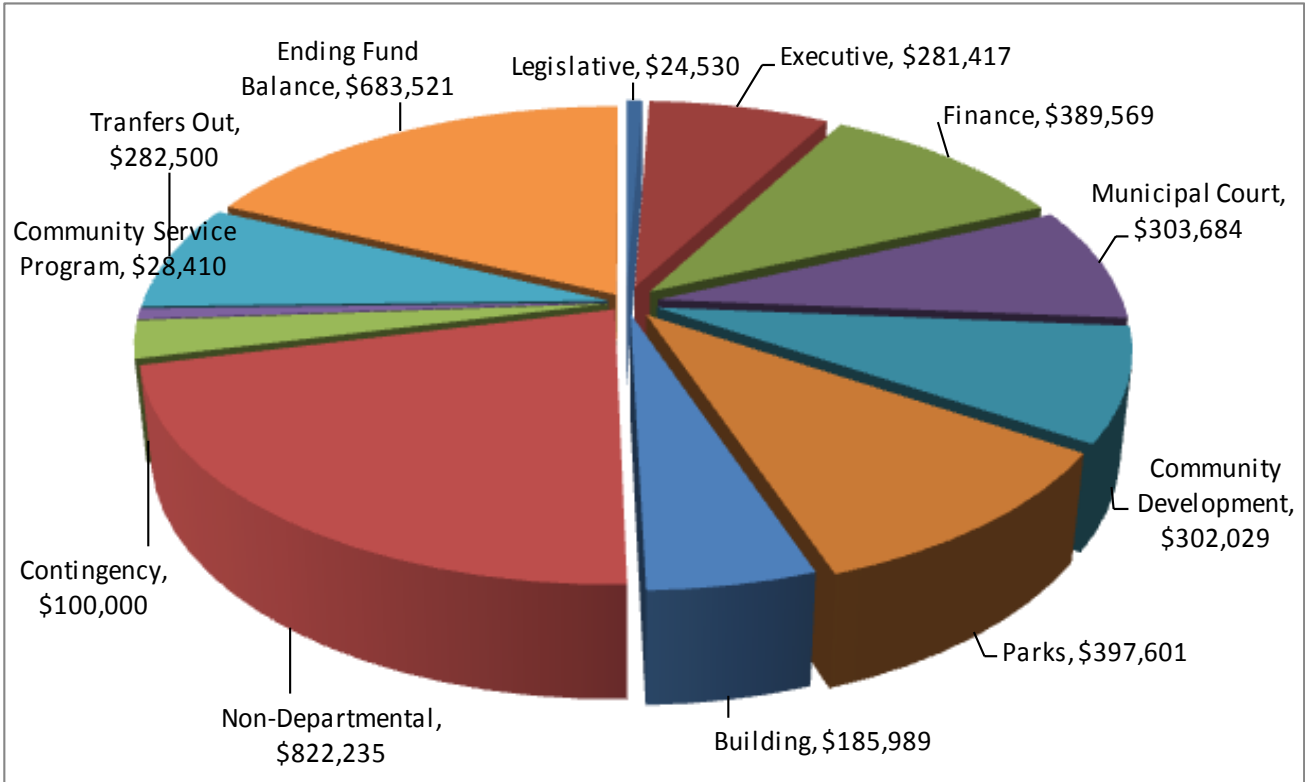


# General Fund Revenues



<b>Beginning Fund Balance</b>	<b>\$1,593,315</b>
<b>Property Taxes</b>	<b>\$604,583</b>
<b>Interest</b>	<b>\$9,924</b>
<b>Franchise Fees</b>	<b>\$649,655</b>
<b>State Shared Revenues</b>	<b>\$267,896</b>
<b>All Other Revenues</b>	<b>\$402,072</b>
<b>Transfers In</b>	<b>\$274,040</b>
<b>Total</b>	<b>\$3,801,485</b>

# General Fund Distributions



<b>Legislative</b>	<b>\$24,530</b>
<b>Executive</b>	<b>\$281,417</b>
<b>Finance</b>	<b>\$389,569</b>
<b>Municipal Court</b>	<b>\$303,684</b>
<b>Community Development</b>	<b>\$302,029</b>
<b>Parks</b>	<b>\$397,601</b>
<b>Building</b>	<b>\$185,989</b>
<b>Non-Departmental</b>	<b>\$822,235</b>
<b>Contingency</b>	<b>\$100,000</b>
<b>Community Service Programs</b>	<b>\$28,410</b>
<b>Transfers Out</b>	<b>\$282,500</b>
<b>Ending Fund Balance</b>	<b>\$683,521</b>
<b>Total</b>	<b>\$3,801,485</b>

# GENERAL FUND

## AT A GLANCE

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The City of Sweet Home's General Fund is comprised of seven departments, non-departmental expenditures, grants for community service programs and transfers to other funds. With the exception of the Municipal Court, which is housed at the Police Department building, these departments are housed at City Hall and perform various functions and duties that help the City operate smoothly.

### **Legislative:**

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.

### **Executive:**

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.

### **Finance:**

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.

### **Municipal Court:**

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.

### **Community Development Department:**

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.

### **Parks:**

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.

### **Building:**

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.

**Community Service Programs:**

The City budgets to support local Community Service programs such as Meals on Wheels and the Public Transit Program operated from the Senior Center.

**Non-Departmental:**

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

**Transfers:**

Transfers can be made from the General Fund to save for future expenditures such in the Equipment Reserve and Building Reserve Funds or to assist other Funds that maybe short of funding.

**FY 2016-2017**

<b>Council Goals</b>	<b>Department Accomplishments</b>
<b>Goal 1 – Infrastructure</b>	Purchased old Forest Service building for a new City Hall
<b>Goal 2(5) – Financial Practices</b>	Met with financial advisors to improve returns on city investments
<b>Goal 2(6) – Technology</b>	Upgraded phone system in city hall & library
<b>Goal 3(2) – Safety</b>	Moved Municipal Court to the Police building
<b>Goal 2(4) – Transparency</b>	Hired new City Manager
<b>Goal 2(3) – Staff Stability</b>	Completed Police & General employees union contract negotiations
<b>Goal 2(5) – Financial Practices</b>	Began reviewing processes for efficiencies

**FY 2017-2018**

<b>Council Goals</b>	<b>Department Objectives</b>
<b>Goal 1 – Infrastructure</b>	Will work on developing the old Forest Service building into a new City Hall
<b>Goal 2(5) – Financial Practices</b>	Develop contract with Financial Advisor
<b>Goal 2(6) – Technology</b>	Develop new Intranet between Police, Library & City Hall
<b>Goal 3(2) – Safety</b>	Develop Partnerships with other organizations
<b>Goal 3 (1) – Health Care</b>	Continue working to bring healthcare services to Sweet Home
<b>Goal 2(5) – Financial Practices</b>	Continue working on process for efficiencies
<b>Goal 2(6) - Technology</b>	Consider technology upgrades (software, IT) for efficiencies
<b>Goal 2(5) – Financial Practices</b>	Continue to transfer funds to Building Reserve Fund
<b>Goal 3(3) – Regional Services</b>	Increase match for Public Transit Program so services can be increased
<b>Goal 2(6) - Technology</b>	Replace/Upgrade City’s website

**CAPITAL OUTLAY:**

Details of each department’s capital outlay budgets are listed in the Budget Summary & Overview section on page 59.



2015 Actual	2016 Actual	2017 Adopted	2018 Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>100 000</b>	<b>GENERAL FUND Revenues</b>				
1,831,329	1,694,560	976,155	300-000	BEGINNING FUND BALANCE		1,543,315	1,543,315	1,593,315
530,898	559,372	553,174	311-000	CURRENT PROPERTY TAXES		586,145	586,145	586,145
417,795	426,324	429,490	318-200	FRANCHISE - PPL		403,346	403,346	403,346
72,473	68,094	72,741	318-201	FRANCHISE - NW GAS		56,498	56,498	56,498
86,876	92,513	89,603	318-202	FRANCHISE - CABLE TV		100,005	100,005	100,005
15,863	15,440	15,735	318-203	FRANCHISE - TELEPHONE		15,436	15,436	15,436
66,398	55,991	55,509	318-204	FRANCHISE - SANITATION		74,370	74,370	74,370
24,199	18,412	17,393	319-100	DELINQUENT PROPERTY TAXES		18,438	18,438	18,438
50	0	0	321-000	BSN.LIC.FEES/AMUSEMENT		0	0	0
656	3,586	500	322-000	ABATEMENT REIMBURSEMENTS		746	746	746
119,355	123,254	117,030	322-100	BUILDING PERMITS		165,211	165,211	165,211
9,993	9,698	6,235	322-101	PLANNING FEES		12,420	12,420	12,420
5,191	1,255	1,882	322-102	PUBLIC WORKS FEES		0	0	0
89,378	86,631	95,000	335-000	STATE REVENUE SHARING		101,094	101,094	101,094
12,098	11,974	10,817	335-600	CIGARETTE TAXES		10,908	10,908	10,908
130,538	130,418	135,074	335-700	LIQUOR TAXES		155,894	155,894	155,894
36,256	22,758	24,450	335-800	TRANSIENT OCCUPANCY TAX		28,934	28,934	28,934
5,365	9,495	8,750	340-000	PASSPORT ACCEPTANCE FEES		8,108	8,108	8,108
10,110	11,400	8,900	340-001	LIEN SEARCH FEES		13,103	13,103	13,103
16,025	15,935	16,142	340-002	FIRE/AMB. DISTRICT CONTRACT		0	0	0
2,380	3,990	3,960	340-003	PASSPORT PHOTOS		4,200	4,200	4,200
730	820	600	347-300	HANDBALL FEES		475	475	475
150	372	232	347-400	PARKS & RECREATION FEES		0	0	0
187,010	165,435	182,152	351-100	COURT FEES		133,845	133,845	133,845
27,002	27,665	27,368	355-002	LAND SALES/LEASES		27,420	27,420	27,420
13,140	13,116	7,062	361-000	INTEREST		9,924	9,924	9,924
183	726	200	365-001	TREE COMMISSION DONATIONS		200	200	200
54	0	0	365-002	YOUTH ADVISORY COUNCIL		0	0	0
200	3,675	0	366-002	ASSESSMENT PRINCIPAL		0	0	0
0	0	5,000	370-001	MISC. GRANTS		0	0	0
1,286	354	0	370-003	PARKS GRANTS		0	0	0
0	500	0	370-004	LINN COUNTY TOURISM PROJECTS		0	0	0
1,527	500	1,100	370-009	CIS WELLNESS GRANT		0	0	0
3,500	0	0	370-010	RARE GRANT MATCH		0	0	0
8,097	11,987	12,850	390-001	MISC. REVENUES		7,410	7,410	7,410
25,472	16,192	0	390-002	SAIF DIVIDEND		0	0	0
46,724	48,126	48,126	391-000	TRANSFER IN FROM ST GS TX		44,532	44,532	44,532
111,034	114,366	114,366	391-001	TRANSFER IN FROM WTR FUND		164,746	114,366	114,366
111,034	114,366	114,366	391-002	TRANSFER IN FROM WW FUND		164,746	114,366	114,366
1,017	753	0	391-100	TRANSFER IN FROM BOND/SPEC. ASSESSMENTS		776	776	776
<b>4,021,386</b>	<b>3,880,053</b>	<b>3,151,962</b>		<b>TOTAL GENERAL FUND REVENUES</b>		<b>3,852,245</b>	<b>3,751,485</b>	<b>3,801,485</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>001 LEGISLATIVE</b>								
1,020	1,020	1,020	411-220	MAYOR EXPENSE ALLOWANCE	0.15	1,020	1,020	1,020
5,100	5,250	5,400	411-250	CITY COUNCIL EXP. ALLOW.	0.85	5,400	5,400	5,400
468	480	491	411-260	FICA/MEDICARE	0.00	492	492	492
6	6	6	411-310	EMPLOYMENT	0.00	6	6	6
17	20	258	411-311	SAIF/WBF	0.00	212	212	212
<b>Personal Services</b>					1.00	7,130	7,130	7,130
6,290	6,313	6,363	411-290	MEMBERSHIPS/LOC		7,000	7,000	7,000
0	0	500	411-330	PROFESSIONAL SERVICES		500	500	500
320	981	1,500	411-580	TRAVEL/TRAINING		1,500	1,500	1,500
2,592	1,909	2,700	411-610	OFFICE SUPPLIES		2,700	2,700	2,700
577	232	350	411-612	UNIFORMS/CLOTHING		200	200	200
290	280	500	411-620	UTILITIES		500	500	500
<b>Material &amp; Services</b>						12,400	12,400	12,400
0	470	500	411-741	EQUIPMENT/MACHINERY		5,000	5,000	5,000
0	0	0	411-743	FURNITURE		0	0	0
<b>Capital Outlay</b>						5,000	5,000	5,000
16,681	16,960	19,588	<b>001</b>	<b>LEGISLATIVE TOTAL</b>		24,530	24,530	24,530

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>003 EXECUTIVE</b>								
100,080	196,443	106,041	413-110	CITY MANAGER	1.00	107,160	107,160	107,160
51,110	49,136	54,941	413-111	ADMIN. ASSISTANT	1.00	61,227	61,227	61,227
24,819	24,323	40,655	413-210	GROUP INSURANCE	0.00	47,205	47,205	47,205
11,367	18,303	12,315	413-220	FICA	0.00	12,882	12,882	12,882
23,715	20,861	25,274	413-230	RETIREMENT	0.00	26,437	26,437	26,437
157	248	161	413-250	EMPLOYMENT	0.00	168	168	168
425	604	711	413-260	SAIF/WBF	0.00	452	452	452
<b>211,673</b>	<b>309,917</b>	<b>240,098</b>		<b>Personal Services</b>	<b>2.00</b>	<b>255,531</b>	<b>255,531</b>	<b>255,531</b>
1,428	1,351	1,500	413-290	MEMBERSHIPS/PUBLICATIONS		0	1,600	1,600
1,093	1,454	1,500	413-300	TECHNICAL SERVICES		2,000	2,000	2,000
300	300	500	413-330	PROFESSIONAL SERVICES		1,000	1,000	1,000
2,156	2,031	2,200	413-430	REPAIR & MAINT. SVC.		2,200	2,200	2,200
2,269	2,274	2,000	413-540	ADVERTISING		3,000	3,000	3,000
3,428	1,997	3,000	413-580	TRAINING/TRAVEL		0	3,500	3,500
3,510	4,070	4,000	413-610	OFFICE SUPPLIES		4,000	4,000	4,000
0	42	200	413-612	UNIFORMS/CLOTHING		200	200	200
4,696	4,437	5,000	413-620	UTILITIES		5,886	5,886	5,886
<b>18,880</b>	<b>17,955</b>	<b>19,900</b>		<b>Material &amp; Services</b>		<b>18,286</b>	<b>23,386</b>	<b>23,386</b>
1,000	0	1,000	413-741	EQUIPMENT/MACHINERY		1,000	1,000	1,000
0	0	1,500	413-743	FURNITURE		1,500	1,500	1,500
<b>1,000</b>	<b>0</b>	<b>2,500</b>		<b>Capital Outlay</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>231,554</b>	<b>327,873</b>	<b>262,498</b>	<b>003</b>	<b>EXECUTIVE TOTAL</b>		<b>276,317</b>	<b>281,417</b>	<b>281,417</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>004 FINANCE</b>								
78,853	79,168	81,190	415-110	FISCAL OFFICER	1.00	85,294	85,294	85,294
0	0	0	415.116	ACCOUNTING SUPERVISOR	1.00	56,289	56,289	56,289
0	0	0	415-117	ACCT/UB CLERK II	1.00	40,284	40,284	40,284
40,508	41,542	41,753	415-118	ACCOUNTING TECHNICIAN	1.00	44,297	44,297	44,297
30,162	33,419	34,504	415-210	GROUP INSURANCE	0.00	80,611	80,611	80,611
9,010	9,079	9,405	415-220	FICA	0.00	17,302	17,302	17,302
17,241	17,414	17,757	415-230	RETIREMENT	0.00	32,378	32,378	32,378
119	121	123	415-250	EMPLOYMENT	0.00	225	225	225
345	324	608	415-260	SAIF/WBF	0.00	760	760	760
<b>176,238</b>	<b>181,067</b>	<b>185,340</b>		<b>Personal Services</b>	<b>4.00</b>	<b>357,440</b>	<b>357,440</b>	<b>357,440</b>
445	396	450	415-290	MEMBERSHIPS		400	400	400
13,058	12,269	14,500	415-300	TECHNICAL SERVICES		16,767	16,767	16,767
2,031	2,336	2,000	415-430	REPAIR & MAINT. SVC.		2,200	2,200	2,200
1,442	81	1,500	415-580	TRAINING/TRAVEL		1,500	1,500	1,500
4,922	5,289	5,000	415-610	OFFICE SUPPLIES		5,500	5,500	5,500
0	0	200	415-612	UNIFORMS/CLOTHING		200	200	200
3,157	3,409	3,400	415-620	UTILITIES		4,562	4,562	4,562
<b>25,055</b>	<b>23,779</b>	<b>27,050</b>		<b>Material &amp; Services</b>		<b>31,129</b>	<b>31,129</b>	<b>31,129</b>
0	0	0	415-730	PROJECTS/IMPROV,		0	0	0
1,260	184	1,000	415-741	EQUIPMENT/MACHINERY		1,000	1,000	1,000
0	0	0	415-743	FURNITURE		0	0	0
<b>1,260</b>	<b>184</b>	<b>1,000</b>		<b>Capital Outlay</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>202,553</b>	<b>205,030</b>	<b>213,390</b>	<b>004</b>	<b>FINANCE TOTAL</b>		<b>389,569</b>	<b>389,569</b>	<b>389,569</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>005 MUNICIPAL COURT</b>								
58,904	60,467	81,791	412-110	COURT CLERK II	2.00	83,431	83,431	83,431
37,509	22,190	38,436	412-117	COURT CLERK I	0.60	24,228	24,228	24,228
51,425	51,425	52,196	412-118	JUDGE	0.25	52,196	52,196	52,196
22,638	25,597	46,673	412-210	GROUP INSURANCE	0.00	45,580	45,580	45,580
11,248	10,196	13,190	412-220	FICA	0.00	12,229	12,229	12,229
11,570	9,919	14,427	412-230	RETIREMENT	0.00	12,919	12,919	12,919
148	134	172	412-250	EMPLOYMENT	0.00	160	160	160
412	359	855	412-260	SAIF/WBF	0.00	616	616	616
<b>193,854</b>	<b>180,288</b>	<b>247,740</b>		<b>Personal Services</b>	<b>2.85</b>	<b>231,359</b>	<b>231,359</b>	<b>231,359</b>
0	100	300	412-290	MEMBERSHIPS		300	300	300
3,796	2,390	5,637	412-300	TECHNICAL SERVICES		26,925	26,925	26,925
17,081	19,844	20,000	412-330	PROFESSIONAL SERVICES		20,000	20,000	20,000
5,125	5,164	6,000	412-430	REPAIR & MAINT. SVC.		6,000	6,000	6,000
1,187	1,229	2,000	412-580	TRAINING & TRAVEL		2,000	2,000	2,000
4,279	5,983	5,000	412-610	OFFICE SUPPLIES		5,000	5,000	5,000
0	0	200	412-612	UNIFORMS/CLOTHING		200	200	200
3,203	3,116	4,000	412-620	UTILITIES		5,400	5,400	5,400
826	1,141	5,000	412-700	BUILDING & GROUNDS MAINT.		5,000	5,000	5,000
<b>35,497</b>	<b>38,968</b>	<b>48,137</b>		<b>Material &amp; Services</b>		<b>70,825</b>	<b>70,825</b>	<b>70,825</b>
0	0	0	412-730	PROJECTS/IMPROV,		0	0	0
830	799	1,000	412-741	EQUIPMENT/MACHINERY		1,000	1,000	1,000
0	0	500	412-743	FURNITURE		500	500	500
<b>830</b>	<b>799</b>	<b>1,500</b>		<b>Capital Outlay</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>230,181</b>	<b>220,055</b>	<b>297,377</b>	<b>005</b>	<b>MUNICIPAL COURT TOTAL</b>		<b>303,684</b>	<b>303,684</b>	<b>303,684</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>006 COMMUNITY DEVELOPMENT</b>								
2,435	870	0	419-110	PUBLIC WORKS DIRECTOR	0.00	0	0	0
36,015	38,984	37,107	419-114	PLANNING ASSISTANT	1.00	40,940	40,940	40,940
0	0	0	419-115	CODE ENFORCEMENT	1.00	40,860	40,860	40,860
50,911	55,131	64,945	419-120	PLANNER/DEV. DIRECTOR	1.00	80,407	80,407	80,407
24,458	29,447	32,436	419-210	GROUP INSURANCE	0.00	67,528	67,528	67,528
6,385	6,903	7,807	419-220	FICA	0.00	12,535	12,535	12,535
12,780	11,343	14,649	419-230	RETIREMENT	0.00	22,440	22,440	22,440
84	94	102	419-250	EMPLOYMENT	0.00	164	164	164
289	264	277	419-260	SAIF/WBF	0.00	2,411	2,411	2,411
<b>133,356</b>	<b>143,037</b>	<b>157,323</b>		<b>Personal Services</b>	<b>3.00</b>	<b>267,285</b>	<b>267,285</b>	<b>267,285</b>
745	635	700	424-290	MEMBERSHIPS		700	700	700
2,320	5,519	6,000	424-300	TECHNICAL SERVICES		6,000	6,000	6,000
7,200	0	15,000	424-330	PROFESSIONAL SERVICES		15,000	15,000	15,000
2,716	2,743	2,000	424-430	REPAIR & MAINT. SVC.		2,000	2,000	2,000
0	215	300	424-540	ADVERTISING		300	300	300
1,689	872	2,000	424-580	TRAVEL/TRAINING		2,000	2,000	2,000
2,873	1,669	2,000	424-610	OFFICE SUPPLIES		2,000	2,000	2,000
0	0	50	424-611	OPERATING SUPPLIES		50	50	50
0	0	200	424-612	UNIFORMS/CLOTHING		200	200	200
45	0	200	424-613	EQUIP. OPERATING SUPPLIES		200	200	200
4,303	4,615	4,500	424-620	UTILITIES		5,494	5,494	5,494
69	0	100	424-700	BUILDINGS & GROUND MAINT.		100	100	100
<b>21,960</b>	<b>16,267</b>	<b>33,050</b>		<b>Material &amp; Services</b>		<b>34,044</b>	<b>34,044</b>	<b>34,044</b>
745	54	500	424-741	EQUIP./MACHINERY		500	500	500
444	0	200	424-743	FURNITURE		200	200	200
<b>1,189</b>	<b>54</b>	<b>700</b>		<b>Capital Outlay</b>		<b>700</b>	<b>700</b>	<b>700</b>
<b>156,504</b>	<b>159,358</b>	<b>191,073</b>	<b>006</b>	<b>COMMUNITY DEVELOPMENT TOTAL</b>		<b>302,029</b>	<b>302,029</b>	<b>302,029</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>007 PARKS MAINTENANCE</b>								
2,435	2,531	2,546	452-110	PUBLIC WORKS DIRECTOR	0.03	2,600	2,600	2,600
			452.116	MAINT LEAD WORKER	0.00	7,146	0	0
			452.120	CREWLEADER - PARKS	1.00	0	49,380	49,380
2,520	2,588	3,000	452-121	PARKS TEMP. LABOR	0.20	3,000	3,000	3,000
37,408	35,040	55,117	452-122	PARKS MAINTENANCE	1.50	56,058	56,058	56,058
15,563	14,434	29,092	452-210	GROUP INSURANCE	0.00	16,531	39,784	39,784
3,151	2,996	4,641	452-220	FICA	0.00	4,710	8,488	8,488
4,871	4,602	7,014	452-230	RETIREMENT	0.00	7,121	13,044	13,044
42	40	61	452-250	EMPLOYMENT	0.00	62	111	111
1,536	1,221	2,504	452-260	SAIF/WBF	0.00	1,624	3,370	3,370
<b>67,526</b>	<b>63,453</b>	<b>103,975</b>		<b>Personal Services</b>	<b>2.73</b>	<b>98,852</b>	<b>175,835</b>	<b>175,835</b>
0	0	300	452-290	MEMBERSHIPS/LEAGUE		300	300	300
18,009	47,956	45,000	452-330	PROFESSIONAL SERVICE		45,000	25,000	25,000
494	64	750	452-430	REPAIR & MAINT. SVC.		750	750	750
210	0	500	452-440	RENTAL		500	500	500
0	0	250	452-540	ADVERTISING		250	250	250
50	16	700	452-580	TRAINING & TRAVEL		700	700	700
66	131	100	452-610	OFFICE SUPPLIES		100	100	100
2,675	2,272	3,000	452-611	OPERATING SUPPLIES		3,000	3,000	3,000
360	100	600	452-612	UNIFORMS/CLOTHING		600	600	600
1,912	1,807	3,000	452-613	EQUIP. OPERATING SUPPLIES		3,000	3,000	3,000
35	0	750	452-615	TOOLS & SMALL EQUIP.		750	750	750
5,270	4,585	6,000	452-620	UTILITIES		6,000	6,000	6,000
487	940	9,000	452-700	BUILDINGS & GR. MAINT.		9,000	9,000	9,000
9,970	9,732	10,000	452-800	RECREATION PROGRAM		10,000	10,000	10,000
<b>39,538</b>	<b>67,603</b>	<b>79,950</b>		<b>Material &amp; Services</b>		<b>79,950</b>	<b>59,950</b>	<b>59,950</b>
0	0	4,000	452-720	BUILDINGS		5,410	5,410	5,410
2,417	0	46,000	452-730	PROJECTS/IMPROV,		80,056	100,056	150,056
1,135	336	5,000	452-741	EQUIPMENT/MACHINERY		6,350	6,350	6,350
<b>3,552</b>	<b>336</b>	<b>55,000</b>		<b>Capital Outlay</b>		<b>91,816</b>	<b>111,816</b>	<b>161,816</b>
<b>110,616</b>	<b>131,392</b>	<b>238,925</b>	<b>007</b>	<b>PARKS MAINTENANCE TOTAL</b>		<b>270,618</b>	<b>347,601</b>	<b>397,601</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>008 BUILDING DEPARTMENT</b>								
1,623	1,688	1,697	419-110	PUBLIC WORKS DIRECTOR	0.02	1,641	1,641	1,641
40,574	41,542	41,757	419-113	PERMIT SPECIALIST	1.00	44,310	44,310	44,310
60,084	61,636	63,820	419-125	BUILDING INSPECTOR	1.00	66,063	66,063	66,063
23,818	24,624	26,232	419-210	GROUP INSURANCE	0.00	24,399	24,399	24,399
7,660	7,868	8,206	419-220	FICA	0.00	8,572	8,572	8,572
12,334	12,646	12,936	419-230	RETIREMENT	0.00	13,502	13,502	13,502
102	105	107	419-250	EMPLOYMENT	0.00	112	112	112
1,114	1,067	1,731	419-260	SAIF/WBF	0.00	1,569	1,569	1,569
<b>147,308</b>	<b>151,175</b>	<b>156,486</b>		<b>Personal Services</b>	<b>2.02</b>	<b>160,168</b>	<b>160,168</b>	<b>160,168</b>
502	427	500	419-290	MEMBERSHIPS		500	500	500
5,143	5,427	6,000	419-300	TECHNICAL SERVICES		6,000	6,000	6,000
6,024	3,490	7,500	419-330	PROFESSIONAL SERVICES		7,500	7,500	7,500
934	1,307	500	419-430	REPAIR & MAINT. SVC.		500	500	500
0	0	100	419-540	ADVERTISING		100	100	100
1,445	848	1,414	419-580	TRAINING/TRAVEL		1,414	1,414	1,414
1,548	1,261	2,500	419-610	OFFICE SUPPLIES		2,500	2,500	2,500
376	0	850	419-611	OPERATING SUPPLIES		850	850	850
70	0	600	419-612	UNIFORMS/CLOTHING		600	600	600
712	623	1,500	419-613	EQUIP. OPERATING SUPPLIES		1,500	1,500	1,500
0	0	100	419-615	TOOLS/SMALL EQUIP.		100	100	100
2,605	2,667	2,100	419-620	UTILITIES		3,457	3,457	3,457
114	0	100	419-700	BLDG. & GROUNDS MAINT.		100	100	100
<b>19,474</b>	<b>16,050</b>	<b>23,764</b>		<b>Material &amp; Services</b>		<b>25,121</b>	<b>25,121</b>	<b>25,121</b>
760	54	500	419-741	EQUIP./MACHINERY		500	500	500
0	0	200	419-743	FURNITURE		200	200	200
<b>760</b>	<b>54</b>	<b>700</b>		<b>Capital Outlay</b>		<b>700</b>	<b>700</b>	<b>700</b>
<b>167,542</b>	<b>167,279</b>	<b>180,950</b>	<b>008</b>	<b>BUILDING DEPARTMENT TOTAL</b>		<b>185,989</b>	<b>185,989</b>	<b>185,989</b>



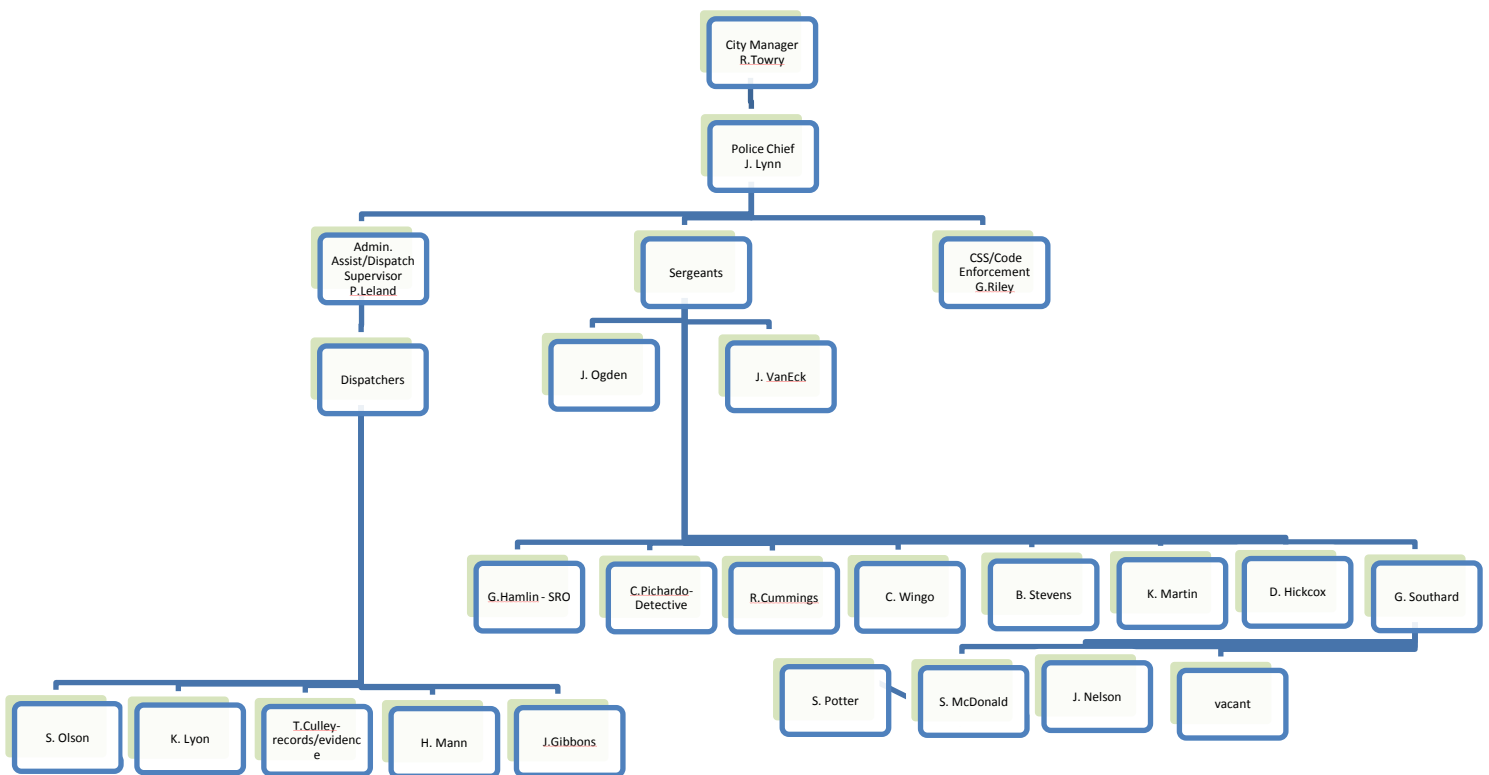
2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND Expenditures</b>								
<b>002 NON-DEPARTMENTAL</b>								
14,540	16,344	16,696	411-110	JANITOR	0.00	0	0	0
56,993	56,993	57,848	411-118	CITY ATTORNEY	0.25	57,848	57,848	57,848
3,542	3,862	4,063	411-210	GROUP INSURANCE	0.00	0	0	0
5,441	5,579	5,702	411-220	FICA	0.00	4,425	4,425	4,425
1,745	1,724	2,004	411-230	RETIREMENT	0.00	0	0	0
72	71	75	411-250	EMPLOYMENT	0.00	58	58	58
644	556	1,177	411-260	SAIF/WBF	0.00	134	134	134
82,976	85,130	87,565		<b>Personal Services</b>	0.25	62,465	62,465	62,465
28,690	49,131	100,000	411-330	PROF.SVCS/LEGAL FEES		100,000	75,000	75,000
516	21,819	50,000	411-331	LABOR RELATIONS		10,000	10,000	10,000
1,628	2,246	2,500	411-332	PLANNING COMMISSION		2,500	2,500	2,500
4,269	3,063	5,000	411-335	CODIFICATION OF ORDINANCE		5,000	5,000	5,000
25,000	25,000	26,000	411-336	AUDITING		26,000	26,000	26,000
4,111	4,839	4,000	411-337	LIEN SEARCH SERVICE		5,000	5,000	5,000
10,500	10,000	15,000	411-338	TOURISM RELATED SERVICES		15,000	15,000	15,000
935	3,190	5,000	411-339	NUISANCE/WEED ABATEMENT		25,000	25,000	25,000
20,000	18,310	35,000	411-340	COMPUTER SERVICES		35,000	35,000	35,000
0	0	0	411.341	INVESTMENT SERVICES		5,000	5,000	5,000
2,350	3,115	3,500	411-342	TREE COMMISSION		3,500	3,500	3,500
917	0	1,000	411-343	YOUTH ADVISORY COUNCIL		1,000	1,000	1,000
4,019	4,220	4,500	411-344	WEBSITE SERVICE		12,500	12,500	12,500
4,648	8,049	8,000	411-420	CLEANING SVCS/SUPPLIES		8,000	8,000	8,000
460	5,398	0	411-441	SAIF		0	0	0
139,051	152,260	165,132	411-521	INSURANCE		164,347	164,347	164,347
784	784	800	411-523	SURETY BONDS		800	800	800
0	650	0	411-610	ORS REVISED		650	650	650
179,139	179,715	200,000	411-622	STREET LIGHTS		200,000	200,000	200,000
11,881	4,593	12,000	411-720	C.HALL/FLEX BLDG MAINTENANCE		10,000	10,000	10,000
8,980	9,226	9,339	411-801	DUES/COG		9,973	9,973	9,973
27,920	31,940	30,000	411-802	CHECKING ACCOUNT EXPENSE		40,000	40,000	40,000
4,463	6,897	5,000	411-805	SAFETY INCENTIVE PROGRAM		5,000	5,000	5,000
436	416	500	411-806	HOLIDAY DECORATIONS		500	500	500
0	39	10,000	461-100	GRANT MATCH		0	0	0
1,636	233	1,100	461-104	CIS WELLNESS GRANT		0	0	0
401	316	5,000	461-105	LINN COUNTY TOURISM PROJECTS		0	0	0
531	0	0	461-140	PARKS GRANTS PROJECTS		0	0	0
0	0	10,000	461-142	INTERN		0	0	0
42,702	15,244	50,000	465-000	ECONOMIC DEVELOPMENT		50,000	75,000	75,000
525,968	560,693	758,371		<b>Material &amp; Services</b>		734,770	734,770	734,770
34,834	0	25,000	431-720	BUILDINGS		20,000	20,000	20,000
600	0	0	431-730	EQUIPMENT/MACHINERY		5,000	5,000	5,000
35,434	0	25,000		<b>Capital Outlay</b>		25,000	25,000	25,000
0	0	100,000	490-001	<b>OPERATING CONTINGENCY</b>		100,000	100,000	100,000
644,379	645,823	970,936	<b>002</b>	<b>NON-DEPARTMENTAL TOTAL</b>		922,235	922,235	922,235

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
				<b>GENERAL FUND</b>				
				<b>Expenditures</b>				
			<b>009</b>	<b>COMMUNITY SERVICE PROGRAMS</b>				
1,100	1,100	1,100	444-520	ELDERLY NUTRITION	0.00	1,210	1,210	1,210
17,200	17,200	17,200	444-521	SENIOR CENTER	0.00	22,200	22,200	22,200
0	0	0	444-522	COMMUNITY GRANTS	0.00	0	5,000	5,000
<u>18,300</u>	<u>18,300</u>	<u>18,300</u>		<b>Material &amp; Services</b>		23,410	28,410	28,410
<u>18,300</u>	<u>18,300</u>	<u>18,300</u>	<b>009</b>	<b>COMMUNITY SERVICE PROGRAMS TOTAL</b>		<u>23,410</u>	<u>28,410</u>	<u>28,410</u>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>GENERAL FUND</b>								
<b>Expenditures</b>								
<b>010 TRANSFERS</b>								
546,518	500,753	0	491-003	TRANSFER OUT TO PUBLIC SAFETY LEVY		0	0	0
0	0	5,000	491-006	TRANSFER TO SPECIAL EVENTS		0	0	0
0	0	5,000	491-007	TRANSFER OUT TO PARKS & REC		0	0	0
2,000	47,500	2,500	461-009	TRANSFER TO PROJ/EQUIP RESERVE		2,500	2,500	2,500
0	0	0	491-011	TRANSFER OUT TO ECONOMIC DEVELOP DEPT FUN		0	200,000	200,000
0	0	80,000	491-310	TRANS TO BLDG RESV FUND		80,000	80,000	80,000
548,518	548,253	92,500	<b>010</b>	<b>TRANSFERS TOTAL</b>		82,500	282,500	282,500
0	0	666,425	<b>490-002</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		1,071,364	683,521	683,521
4,021,386	3,880,053	3,151,962		<b>GENERAL FUND REVENUES</b>		3,852,245	3,751,485	3,801,485
2,326,827	2,440,323	3,151,962		<b>GENERAL FUND EXPENDITURES</b>		3,852,245	3,751,485	3,801,485
1,694,559	1,439,729	0		<b>ENDING FUND BALANCE</b>		0	0	0



# City of Sweet Home Police Levy Fund



# POLICE DEPARTMENT

## AT A GLANCE

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”

### FY 2016-2017

Council Goals	Department Accomplishments
Goal 2(3) – Investing in Staff	Completed negotiations on a 3 year union contract
Goal 3(2) – Community Safety	Open 24 hours/7 days a week
	Processed 17,708 computer-aided calls for service
Goal 3(3) – Partnerships	Partnered with School District to maintain the School Resource Officer
	Established a Reserve Program
	Established an Explorer Program
	Working with Linn County to reduce drug trafficking

### FY 2017-2018

Council Goals	Department Objectives
Goal 2(1) – Updating processes	Evaluate continuation of 24/7 dispatch services
Goal 2(4) – Transparency	Evaluate accreditation in the Law Enforcement Accreditation process
Goal 3(2) – Community Safety	Be available for the public needing public safety services
Goal 3(3) – Partnerships	Join High Intensity Drug Trafficking Area team to focus on drug issues
	Continue working with School District to keep SRO

### CAPITAL OUTLAY:

#### Equipment/Machinery:

Computer replacement	\$ 6,800
Vehicle replacement	\$ 2,000
Reserve Equipment	\$ 4,120
Total	\$12,920

#### Furniture:

if needed \$ 1,000

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>200 000</b>	<b>PUBLIC SAFETY LEVY Revenues</b>				
682,742	1,029,037	1,264,731	300-000	BEGINNING FUND BALANCE		1,152,394	1,152,394	1,152,394
1,622,043	1,766,625	1,976,721	311-000	CURRENT PROPERTY TAXES		2,112,601	2,112,601	2,112,601
0	41,981	41,981	311-102	S.H. SCHOOL DISTRICT		41,981	41,981	41,981
74,633	55,883	78,632	319-100	DELINQUENT PROPERTY TAXES		51,122	51,122	51,122
32	22	20	322-000	BIKE LICENSES		20	20	20
760	545	200	322-001	OLCC LICENSE FEES		200	200	200
0	0	0	335.100	MARIJUANA TAXES		0	0	0
18,577	18,401	4,947	361-000	INTEREST		18,151	18,151	18,151
1,270	670	1,000	365-001	POLICE PROJECTS		1,000	1,000	1,000
7,612	7,501	3,000	365-002	DONATIONS		3,000	3,000	3,000
27,694	19,696	20,000	390-001	MISC. REVENUES		20,000	20,000	20,000
16	0	1,000	390-002	SALE OF VEHICLES/AUCTION		1,000	1,000	1,000
1,515	2,784	2,800	390-009	MISC. GRANTS		0	0	0
546,518	500,753	0	391-011	TRANSFER IN FROM OTHER FUNDS		0	0	0
<b>2,983,412</b>	<b>3,443,897</b>	<b>3,395,032</b>		<b>TOTAL PUBLIC SAFETY LEVY REVENUES</b>		<b>3,401,469</b>	<b>3,401,469</b>	<b>3,401,469</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>200</b>	<b>PUBLIC SAFETY LEVY Expenditures</b>				
84,148	89,352	87,000	421-110	POLICE CHIEF	1.00	93,993	93,993	93,993
139,046	145,956	139,176	421-111	SERGEANTS	2.00	165,870	165,870	165,870
607,294	679,896	737,414	421-112	POLICE OFFICERS	12.00	795,175	795,175	795,175
62,723	64,657	60,204	421-113	COMMUNICATIONS SUPERVISOR	1.00	71,746	71,746	71,746
221,396	228,358	211,230	421-114	DISPATCHERS	5.00	246,928	246,928	246,928
45,340	46,278	46,956	421-115	CSO/CODE ENFORCEMENT OFFICER	1.00	54,912	54,912	54,912
6,537	4,762	11,667	421-117	JANITOR	0.00	0	0	0
15,063	15,746	17,389	421-120	DISPATCHER P/T	0.00	0	0	0
46,499	55,652	65,580	421-130	OVERTIME	0.00	76,144	76,144	76,144
0	0	3,331	421-140	STANDBY TIME	0.00	2,727	2,727	2,727
303,364	334,771	422,860	421-210	GROUP INSURANCE	0.00	469,592	469,592	469,592
92,405	100,134	106,754	421-220	FICA	0.00	115,323	115,323	115,323
118,232	133,212	140,337	421-230	RETIREMENT	0.00	204,965	204,965	204,965
1,215	1,320	1,395	421-250	EMPLOYMENT	0.00	1,507	1,507	1,507
30,461	29,573	58,125	421-260	SAIF/WBF	0.00	53,523	53,523	53,523
<b>1,773,723</b>	<b>1,929,668</b>	<b>2,109,418</b>		<b>Personal Services</b>	<b>22.00</b>	<b>2,352,405</b>	<b>2,352,405</b>	<b>2,352,405</b>
1,052	1,539	1,463	421-290	MEMBERSHIPS/PUBLICATIONS		1,388	1,388	1,388
14,517	23,303	29,528	421-300	TECHNICAL SERVICES		30,038	30,038	30,038
6,058	11,062	12,512	421-330	PROF.SVC./LEGAL		19,012	19,012	19,012
27,332	33,765	26,530	421-430	REPAIRS & MAINT. SVC.		32,030	32,030	32,030
13,532	5,181	4,152	421-440	RENTALS		30,152	30,152	30,152
1,703	1,522	2,000	421-540	ADVERTISING		2,000	2,000	2,000
5,964	9,379	18,120	421-580	TRAINING/TRAVEL		16,000	16,000	16,000
6,611	6,348	7,200	421-610	OFFICE SUPPLIES		5,900	5,900	5,900
4,933	10,136	9,530	421-611	OPERATING SUPPLIES		8,620	8,620	8,620
4,951	11,329	24,020	421-612	UNIFORMS/CLOTHING		15,850	15,850	15,850
42,258	31,154	51,897	421-613	EQUIP.OPERATING SUPPLIES		44,247	44,247	44,247
170	0	500	421-615	TOOLS & SMALL EQUIP.		0	0	0
284	414	2,170	421-616	JAIL SUPPLIES & EQUIP.		970	970	970
40,643	41,992	45,190	421-620	UTILITIES		43,330	43,330	43,330
1,915	3,895	8,000	421-700	BLDG. & GROUNDS MAINT.		5,500	5,500	5,500
135	5,410	8,000	421-800	INVESTIGATIONS		8,000	8,000	8,000
2,788	8,260	15,099	421-801	KIDS PROGRAMS		15,099	15,099	15,099
<b>174,844</b>	<b>204,688</b>	<b>265,911</b>		<b>Material &amp; Services</b>		<b>278,136</b>	<b>278,136</b>	<b>278,136</b>
0	0	3,000	421-720	PROJECTS/IMPROVEMENTS		0	0	0
4,979	16,766	20,020	421-741	EQUIP./MACHINERY		12,920	12,920	12,920
828	1,011	1,000	421-743	FURNITURE		1,000	1,000	1,000
<b>5,808</b>	<b>17,776</b>	<b>24,020</b>		<b>Capital Outlay</b>		<b>13,920</b>	<b>13,920</b>	<b>13,920</b>
0	0	20,000	491-000	<b>Transfer to Equipment Reserve Fund</b>		10,000	10,000	10,000
0	0	50,000	491-001	<b>OPERATING CONTINGENCY</b>		50,000	50,000	50,000
<b>1,954,375</b>	<b>2,152,132</b>	<b>2,469,349</b>		<b>TOTAL PUBLIC SAFETY LEVY EXPENDITURES</b>		<b>2,704,461</b>	<b>2,704,461</b>	<b>2,704,461</b>
		925,683	490-002	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		697,008	697,008	697,008

2,983,412	3,443,897		3,395,032
<u>1,954,375</u>	<u>2,152,132</u>	<u>0</u>	<u>3,395,032</u>
1,029,037	1,291,765	0	0

<b>PUBLIC SAFETY LEVY REVENUES</b>	<b>3,401,469</b>	<b>3,401,469</b>	<b>3,401,469</b>
<b>PUBLIC SAFETY LEVY EXPENDITURES</b>	<b><u>3,401,469</u></b>	<b><u>3,401,469</u></b>	<b><u>3,401,469</u></b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



# NARCOTIC ENFORCEMENT FUND

## AT A GLANCE

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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. 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.

### FY 2016-2017

Council Goals	Department Accomplishments
	There was no activity in this fund during the fiscal year

### FY 2017-2018

Council Goals	Department Objectives
Goal 3(2) – Community Safety	Utilize available funds for drug enforcement needs

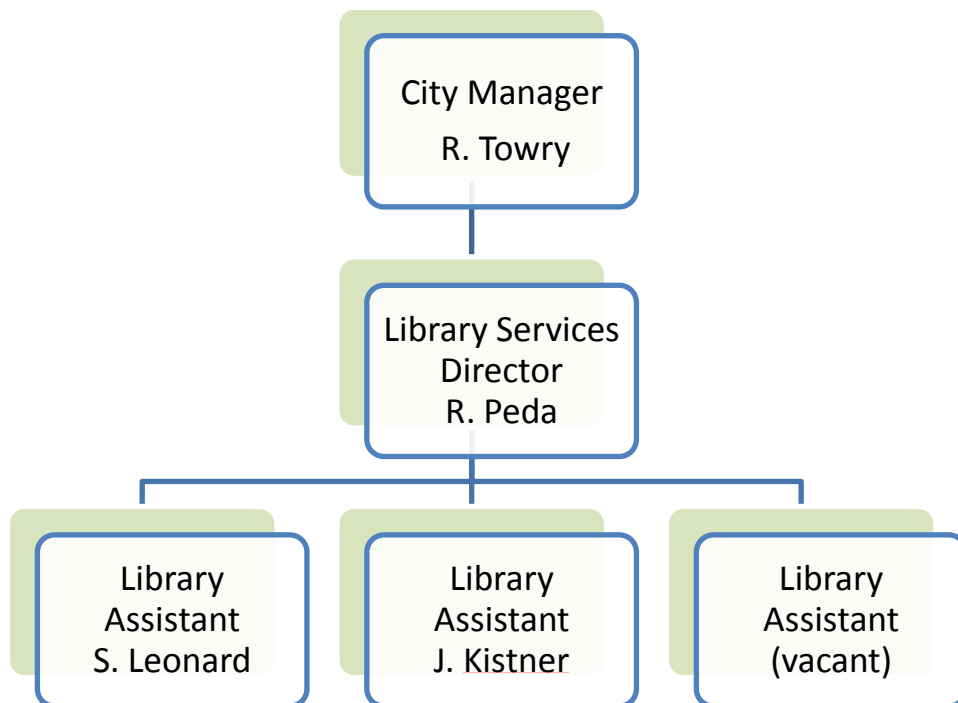
### CAPITAL OUTLAY:

Equipment/Machinery:  
if needed \$93,248

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>204 000</b>	<b>NARCOTIC ENFORCEMENT RESERVE Revenues</b>				
49,255	49,483	91,884	300-000	BEGINNING FUND BALANCE		92,843	92,843	92,843
0	95,810	0	352-001	FORFEITS		0	0	0
228	445	271	361-000	INTEREST		405	405	405
<u>49,483</u>	<u>145,739</u>	<u>92,155</u>		<b>TOTAL NARCOTIC ENF. RESERVE REVENUES</b>		<u>93,248</u>	<u>93,248</u>	<u>93,248</u>
			<b>100</b>	<b>NARCOTIC ENFORCEMENT RESERVE EXPENDITURES Expenditures</b>				
0	53,680	0		RELEASED FORFEITURES		0	0	0
0	53,680	0		<b>Material &amp; Services</b>		0	0	0
0	0	92,155	421-741	EQUIP./MACHINERY		93,248	93,248	93,248
0	0	92,155		<b>Capital Outlay</b>		93,248	93,248	93,248
0	53,680	92,155		<b>TOTAL NARC. ENFORCE. RESERVE EXPENDITUR</b>		<u>93,248</u>	<u>93,248</u>	<u>93,248</u>
0	0	0	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		0	0	0
49,483	145,739	92,155		<b>NARCOTIC ENFORCE. RESERVE REVENUES</b>		93,248	93,248	93,248
0	53,680	92,155		<b>NARCOTIC ENFORC. RESERVE EXPENDITURES</b>		<u>93,248</u>	<u>93,248</u>	<u>93,248</u>
49,483	92,059	0		<b>ENDING FUND BALANCE</b>		0	0	0



# City of Sweet Home Library Levy Fund



# LIBRARY FUND

## AT A GLANCE

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.

**From the Director --**

Through good stewardship and planning our Library will celebrate 75 years of services next year, but it hasn't always been easy. Through economic ups and downs, the Library has thrived, survived, recovered, and thrived again. Our Library has remained relevant by providing important, much-needed services. The significance of this anniversary is two-fold; it demonstrates the Library's dedication to serving residents for a noteworthy length of time, but it also serves as a road map showing where we have been, how the Library has evolved over the course of time to meet customer needs, and an indication of where we are headed in the future.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 3(3) – Partnerships</b>	Participated in the Linn Libraries Consortium to share resources with other libraries
<b>Goal 2(5) – Financial practices</b>	Received Trust Management Grant to purchase new equipment Received Pilcrow & Libri Foundation grants to purchase books Received Siletz grant to purchase 'ready to read' books
<b>Goal 3(2) – Community safety</b>	Hosted summer reading program for 233 children
<b>Goal 2(6) – Technology</b>	Joined Oregon Digital Consortium to offer ebooks to customers Upgraded phone system

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 3(3) – Partnerships</b>	Continue to participate in the Libraries Consortium to share resources Celebrate 75 <sup>th</sup> anniversary of service to the Sweet Home Community
<b>Goal 2(5) – Financial practices</b>	Continue to write grants to equipment and books
<b>Goal 3(2) – Community safety</b>	Host summer reading program to encourage continuing education
<b>Goal 2(1) – Update processes</b>	Work on remodeling of current Library facilities for efficiencies and space to prove more programs

**CAPITAL OUTLAY:**

Equipment/Machinery:  
if needed

\$ 1,000

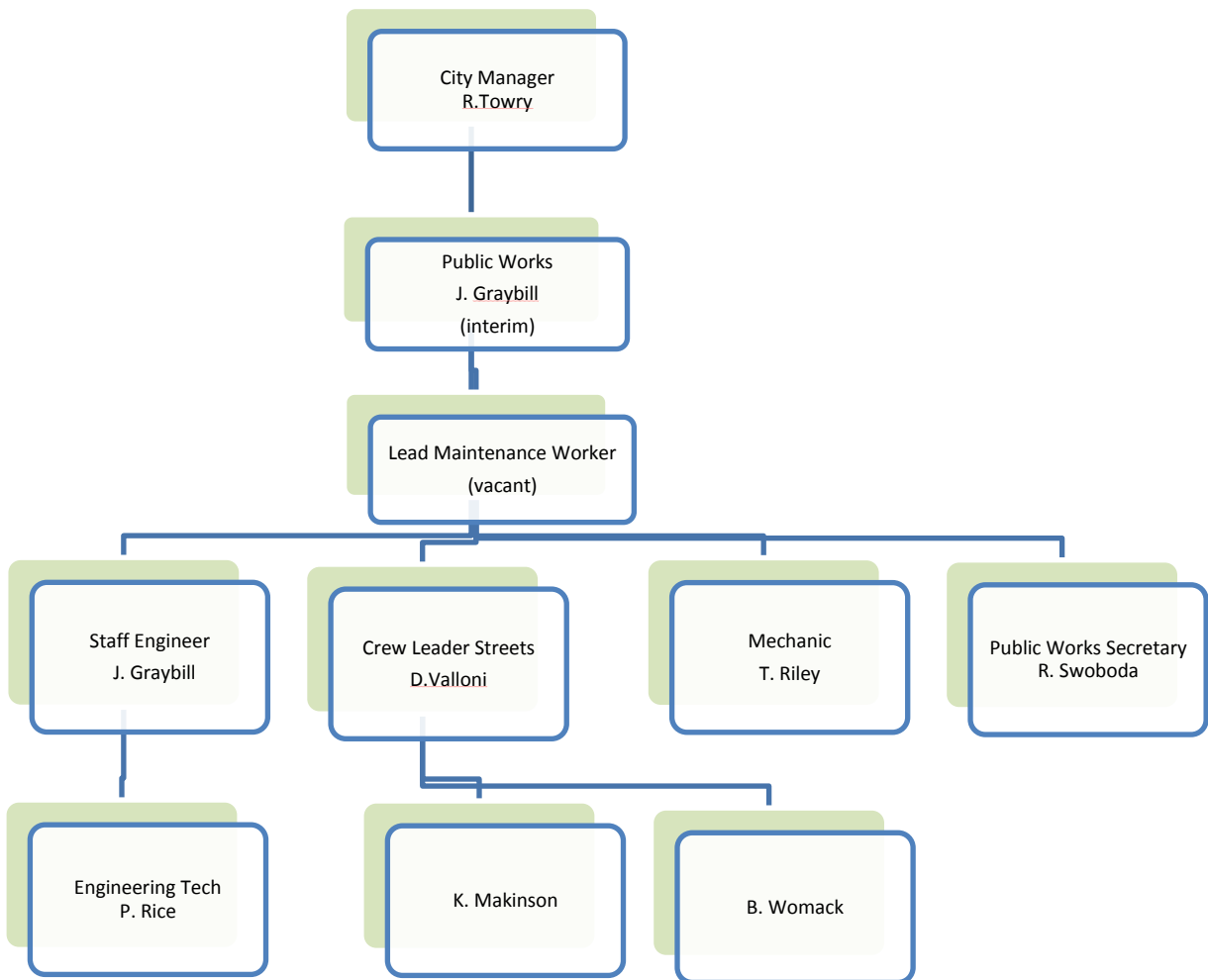
<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>201</b>	<b>LIBRARY LEVY</b>				
			<b>000</b>	<b>Revenues</b>				
150,220	168,277	183,498	300-000	BEGINNING FUND BALANCE		192,611	192,611	192,611
207,824	226,348	294,620	311-000	CURRENT PROPERTY TAXES		296,034	296,034	296,034
9,200	7,139	10,075	319-100	DELIQUENT PROPERTY TAXES		9,119	9,119	9,119
4,967	5,167	4,547	347-600	LIBRARY FEES		5,214	5,214	5,214
2,456	2,584	860	361-000	INTEREST		2,523	2,523	2,523
1,716	761	0	365-002	DONATIONS		0	0	0
5,363	11,339	20,000	370-001	GRANTS		20,000	20,000	20,000
3,017	2,757	2,864	390-001	MISC. REVENUE		3,116	3,116	3,116
<b>384,763</b>	<b>424,372</b>	<b>516,464</b>		<b>TOTAL LIBRARY LEVY REVENUES</b>		<b>528,617</b>	<b>528,617</b>	<b>528,617</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>LIBRARY LEVY</b>								
<b>150 Expenditures</b>								
56,858	58,192	62,088	455-110	DIR. OF LIBRARY SERVICES	1.00	65,220	65,220	65,220
50,260	52,821	115,588	455-111	LIBRARY ASSISTANTS (2)	0.80	49,946	49,946	49,946
0	0	0	455-112	LIBRARY ASSIST/CATALOGER(1)	0.60	27,206	27,206	27,206
767	5,420	0	455-120	ON CALL ASSISTANT	0.00	0	0	0
67	240	0	455-130	OVERTIME	0.00	0	0	0
14,676	12,193	29,546	455-210	GROUP INSURANCE	0.00	35,213	35,213	35,213
8,118	8,743	11,297	455-220	FICA	0.00	10,891	10,891	10,891
14,769	13,871	20,018	455-230	RETIREMENT	0.00	19,498	19,498	19,498
107	117	148	455-250	EMPLOYMENT	0.00	142	142	142
334	342	846	455-260	SAIF/WBF	0.00	651	651	651
145,957	151,939	239,531	<b>Personal Services</b>		2.40	208,767	208,767	208,767
0	0	100	455-290	MEMBERSHIPS		100	100	100
5,475	7,826	10,000	455-300	TECHNICAL SERVICES		13,700	13,700	13,700
27	0	100	455-330	PROFESSIONAL SERVICES		2,500	2,500	2,500
4,705	3,735	6,000	455-430	REPAIR & MAINT. SVCS.		6,000	6,000	6,000
2,010	1,818	3,500	455-440	RENTALS		3,500	3,500	3,500
1,320	2,078	3,000	455-540	ADVERTISING/PROMOTION		3,000	3,000	3,000
636	948	1,100	455-580	TRAINING/TRAVEL		2,500	2,500	2,500
7,183	9,919	8,500	455-610	OFFICE SUPPLIES		9,000	9,000	9,000
24,827	26,102	27,000	455-611	OPERATING SUPPLIES(BOOKS)		27,000	27,000	27,000
0	0	200	455-612	UNIFORMS/CLOTHING		200	200	200
17	0	0	455-613	EQUIP. OPERATING SUPPLIES		0	0	0
13,240	14,050	15,000	455-620	UTILITIES		16,500	16,500	16,500
3,634	7,473	8,000	455-700	BLDG. & GROUNDS MAINT.		8,000	8,000	8,000
3,234	949	20,000	455-800	TMS GRANT PROJECTS		20,000	20,000	20,000
4,221	4,264	4,000	455-801	PROGRAMS		4,000	4,000	4,000
70,529	79,163	106,500	<b>Material &amp; Services</b>			116,000	116,000	116,000
0	0	1,000	490-741	EQUIPMENT/MACHINERY		1,000	1,000	1,000
0	0	1,000	<b>Capital Outlay</b>			1,000	1,000	1,000
0	3,000	13,000	490-700	<b>Transfer to Equipment Reserve Fund</b>		13,000	13,000	13,000
0	0	10,000	490-001	<b>CONTINGENCY</b>		10,000	10,000	10,000
<b>216,486</b>	<b>234,102</b>	<b>370,031</b>	<b>TOTAL LIBRARY LEVY EXPENDITURES</b>			<b>348,767</b>	<b>348,767</b>	<b>348,767</b>
0	0	146,433	490-002	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		179,850	179,850	179,850
384,763	424,372	516,464	<b>LIBRARY LEVY REVENUES</b>			528,617	528,617	528,617
216,486	234,102	516,464	<b>LIBRARY LEVY EXPENDITURES</b>			528,617	528,617	528,617
168,277	190,270	0	<b>ENDING FUND BALANCE</b>			0	0	0





# City of Sweet Home Gas Tax Fund





# GAS TAX FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 - Infrastructure</b>	Continue efforts to maintain city streets with a regular sweeping schedule, pothole repairs, paint striping, snow remove and de-icing during the winter months.

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 - Infrastructure</b>	Continue efforts to maintain city streets with a regular sweeping schedule, pothole repairs, paint striping, snow remove and de-icing during the winter months.

**CAPITAL OUTLAY:**

Buildings:	
Repairs, if needed	\$1,000
Projects:	
if needed	\$3,500
Equipment/Machinery:	
if needed	\$4,000
Furniture:	
if needed	<u>\$ 250</u>
	\$8,750

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>570</b>	<b>STATE GAS TAX FUND</b>				
			<b>000</b>	<b>Revenues</b>				
185,156	195,421	201,922	300-000	BEG. FUND BAL.		245,769	245,769	245,769
523,365	536,990	522,402	335-400	STATE GAS TAX		523,675	523,675	523,675
819	1,108	926	361-000	INTEREST		1,094	1,094	1,094
300	265	0	365-002	SAFETY FAIR DONATIONS		0	0	0
395	0	0	390-001	MISC. REVENUES		0	0	0
<hr/>	<hr/>	<hr/>				<hr/>	<hr/>	<hr/>
710,035	733,784	725,250		<b>TOTAL STATE GAS TAX REVENUES</b>		770,538	770,538	770,538

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>570 450</b>	<b>STATE GAS TAX FUND Expenditures</b>				
3,246	3,929	4,243	431-110	PUBLIC WORKS DIRECTOR	0.05	4,181	4,181	4,181
20,627	14,592	0	431-111	SUPERVISOR	0.00	0	0	0
15,587	15,642	15,732	431-112	SR. ENG.TECH	0.24	16,074	16,074	16,074
11,258	11,529	11,589	431-113	ADMN CLERK	0.00	0	0	0
44,964	47,307	47,471	431-114	CREW LEADER-STREETS	1.00	50,372	50,372	50,372
56,626	41,845	85,217	431-115	MUNI.MAINT.WORKER	2.17	85,736	85,736	85,736
0	0	0	431.116	MAINT. LEAD WORKER	0.00	16,080	0	0
8,172	8,447	8,493	431-118	ENG TECH I	0.18	8,923	8,923	8,923
12,955	13,228	13,292	431-119	MECHANIC	0.28	14,104	14,104	14,104
2,870	6,121	6,151	431-140	PUBLIC WORKS SECRETARY	0.18	6,591	6,591	6,591
1,704	1,536	4,500	431-130	OVERTIME	0.00	4,500	4,500	4,500
51,729	54,165	75,884	431-210	GROUP INSURANCE	0.00	87,770	87,770	87,770
13,279	12,120	16,420	431-220	FICA	0.00	16,015	16,015	16,015
19,413	21,035	24,770	431-230	RETIREMENT	0.00	23,607	23,607	23,607
178	164	215	431-250	EMPLOYMENT	0.00	209	209	209
8,438	6,860	15,133	431-260	SAIF/WBF	0.00	14,798	14,798	14,798
<b>271,047</b>	<b>258,521</b>	<b>329,110</b>		<b>Personal Services</b>	<b>4</b>	<b>348,960</b>	<b>332,880</b>	<b>332,880</b>
192	563	890	431-290	MEMBERSHIPS		814	814	814
4,707	6,100	15,000	431-300	TECHNICAL SERVICES		15,000	5,000	5,000
11,602	13,529	25,000	431-330	PROFESSIONAL SERVICE		25,000	15,000	15,000
1,210	1,477	2,000	431-430	REPAIR & MAINT SVC.		2,000	2,000	2,000
125	50	1,500	431-440	RENTAL		1,500	1,500	1,500
67	180	200	431-540	ADVERTISING/PROMOTION		200	200	200
1,362	1,035	3,122	431-580	TRAINING/TRAVEL		2,856	2,856	2,856
2,973	4,619	3,500	431-610	OFFICE SUPPLIES		3,500	3,500	3,500
23,580	9,798	32,000	431-611	OPERATING SUPPLIES		32,000	22,000	22,000
2,694	2,652	2,670	431-612	UNIFORMS/CLOTHING		2,442	2,442	2,442
24,056	16,458	35,000	431-613	EQUIP.OPERATING SUPPLIES		35,000	25,000	25,000
140	1,464	2,700	431-615	TOOLS & SMALL EQUIP.		3,500	3,500	3,500
8,954	10,411	9,000	431-620	UTILITIES		9,000	9,000	9,000
1,441	882	1,500	431-700	BLDG. & GROUNDS MAINT.		1,500	1,500	1,500
3	445	400	431-801	SAFETY FAIR		400	400	400
<b>83,107</b>	<b>69,665</b>	<b>134,482</b>		<b>Material &amp; Services</b>		<b>134,712</b>	<b>94,712</b>	<b>94,712</b>
0	0	1,000	431-720	BUILDINGS		1,000	1,000	1,000
3,335	0	3,500	431-730	PROJECTS/IMPROVV.		3,500	3,500	3,500
401	625	4,000	431-741	EQUIP./MACHINERY		4,000	4,000	4,000
0	0	250	431-743	FURNITURE		250	250	250
<b>3,736</b>	<b>625</b>	<b>8,750</b>		<b>Capital Outlay</b>		<b>8,750</b>	<b>8,750</b>	<b>8,750</b>
60,000	67,710	67,710	490-700	TRANS TO EQ. RESERVE		67,710	67,710	67,710
50,000	50,000	50,000	491-004	TRANS. TO PATH PRG.		50,000	50,000	50,000
46,724	48,126	48,126	491-005	TRANS.TO GEN FUND		44,532	44,532	44,532
0	0	0	491-006	TRANS.TO STREET MAINTENANCE FUND		0	40,000	40,000
<b>156,724</b>	<b>165,836</b>	<b>165,836</b>		<b>Transfer</b>		<b>162,242</b>	<b>202,242</b>	<b>202,242</b>
0	0	37,107	490-001	<b>OPERATING CONTINGENCY</b>		<b>37,112</b>	<b>37,112</b>	<b>37,112</b>

514,614	494,647	675,285		<b>TOTAL STATE GAS TAX EXPENDITURES</b>	691,776	675,696	675,696
0	0	49,965	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>	78,762	94,842	94,842
710,035	733,784	725,250		<b>STATE GAS TAX REVENUES</b>	770,538	770,538	770,538
<u>514,614</u>	<u>494,647</u>	<u>725,250</u>		<b>STATE GAS TAX EXPENDITURES</b>	<u>770,538</u>	<u>770,538</u>	<u>770,538</u>
195,421	239,137	0		<b>ENDING FUND BALANCE</b>	0	0	0

# PATH PROGRAM FUND

## AT A GLANCE

This Fund is used 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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Awarded a contract to Taylor Ayres from Salem to install 15 wheelchair ramps in the amount of \$36,000
<b>Goal 3(2) – Safety</b>	

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Continue to update sidewalks and accessibility points with funds as needed

**CAPITAL OUTLAY:**

Projects:

Wheel Chair Ramps	\$90,000
Bike/Path Development	\$75,000

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>585</b>	<b>PATH FUND</b>				
			<b>000</b>	<b>Revenues</b>				
48,962	119,648	195,258	300-000	BEG. FUND BALANCE		182,248	182,248	182,248
385	829	610	361-000	INTEREST		943	943	943
70,550	75,000	75,000	391-000	TRANS. IN FROM OTHER FUNDS		75,000	75,000	75,000
119,898	195,477	270,868		<b>TOTAL PATH REVENUES</b>		258,191	258,191	258,191
			<b>475</b>	<b>PATH FUND</b>				
				<b>Expenditures</b>				
0	0	90,000	431-450	PATH DEVELOPMENT (WCR)		90,000	90,000	90,000
250	0	75,000	431-732	BIKE/PED. PLAN IMPLEMENTATION		75,000	75,000	75,000
250	0	165,000		<b>Capital Outlay</b>		165,000	165,000	165,000
250	0	165,000		<b>TOTAL PATH EXPENDITURES</b>		165,000	165,000	165,000
0	0	105,868	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		93,191	93,191	93,191
119,898	195,477	270,868		<b>PATH REVENUES</b>		258,191	258,191	258,191
250	0	270,868		<b>PATH EXPENDITURES</b>		258,191	258,191	258,191
119,648	195,477	0		<b>ENDING FUND BALANCE</b>		0	0	0

# STREET MAINTENANCE FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 - Infrastructure</b>	Completed overlay project on Elm Street to Ames Creek
<b>Goal 2(5) – Financial practices</b>	Transferred \$25,000 to Path Program for future ADA projects

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 - Infrastructure</b>	Street/Bridge Projects – Harding Street LID
	Riggs Hill Rd Match
<b>Goal 2(5) – Financial Practices</b>	Continue transfers to Path Program for future ADA projects

**CAPITAL OUTLAY:**

Projects:	
Bridge/Street Maintenance	\$160,000
Harding Street LID	\$250,000
Riggs Hill Rd Match	<u>\$300,000</u>
	\$710,000

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>570 000</b>	<b>STREET MAINTENANCE CAPITAL FUND Revenues</b>				
1,213,579	1,304,526	1,205,685	300-000	BEG. FUND BAL		1,300,949	1,300,949	1,300,949
92	0	0	355-000	12TH AVENUE PRINCIPAL		0	0	0
0	0	125,000	355-001	HARDING STREET LID P		125,000	125,000	125,000
6,132	7,641	6,438	361-000	INTEREST		5,773	5,773	5,773
58	300	0	361-001	12TH AVENUE INTEREST		0	0	0
0	40	0	390-001	MISC. REVENUES		0	0	0
0	0	0	390-000	TRANSFER IN FROM GAS TAX		0	40,000	40,000
143,226	221,216	179,356	390-004	STATE TRANS.PRG-FAU		179,356	179,356	179,356
<b>1,363,087</b>	<b>1,533,723</b>	<b>1,516,479</b>		<b>TOTAL STREET MAINT. CAPITAL REVENUES</b>		<b>1,611,078</b>	<b>1,651,078</b>	<b>1,651,078</b>
			<b>455</b>	<b>STREET MAINTENANCE CAPITAL FUND Expenditures</b>				
38,011	192,017	400,000	431-731	STREET PROJECTS		400,000	440,000	440,000
0	0	30,000	431.730	SRTS/ODOT PROJECT MATCH		30,000	30,000	30,000
<b>38,011</b>	<b>192,017</b>	<b>430,000</b>		<b>Material &amp; Services</b>		<b>430,000</b>	<b>470,000</b>	<b>470,000</b>
0	0	160,000	431-732	BRIDGE/STREET MAINTENANCE		160,000	160,000	160,000
0	0	250,000	431-734	HARDING ST LID		250,000	250,000	250,000
0	0	300,000	431-735	54TH/RIGGS HILL RD MATCH		300,000	300,000	300,000
<b>0</b>	<b>0</b>	<b>710,000</b>		<b>Capital Outlay</b>		<b>710,000</b>	<b>710,000</b>	<b>710,000</b>
20,550	25,000	25,000	491-001	TRANSFER TO PATH PROGRAM		25,000	25,000	25,000
<b>20,550</b>	<b>25,000</b>	<b>25,000</b>		<b>Transfer</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
0	0	0	490-001	CONTINGENCY		0	0	0
<b>58,561</b>	<b>217,017</b>	<b>1,165,000</b>		<b>TOTAL STREET MAINT. CAPITAL EXPENDITURE:</b>		<b>1,165,000</b>	<b>1,205,000</b>	<b>1,205,000</b>
0	0	351,479	490-002	RESERVED FOR FUTURE EXPENDITURES		446,078	446,078	446,078
<b>1,363,087</b>	<b>1,533,723</b>	<b>1,516,479</b>		<b>STREET MAINT. CAPITAL REVENUES</b>		<b>1,611,078</b>	<b>1,651,078</b>	<b>1,651,078</b>
<b>58,561</b>	<b>217,017</b>	<b>1,516,479</b>		<b>STREET MAINT. CAPITAL EXPENDITURES</b>		<b>1,611,078</b>	<b>1,651,078</b>	<b>1,651,078</b>
<b>1,304,526</b>	<b>1,316,707</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>



# PROJECT/EQUIPMENT RESERVE FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Completed GIS mapping for Engineering \$9,750
<b>Goal 2(5) – Financial Practices</b>	Purchased a pickup for Public Works \$5,000
<b>Goal 2(6) – Technology</b>	Purchased new radios for Public Works \$10,824
<b>Goal 3(2) – Safety</b>	Purchased new metal storage building for Public Works \$9,045

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Bulk Fuel storage upgrade \$50,000
<b>Goal 2(5) – Financial Practices</b>	De-Icer unit \$5,000
<b>Goal 2(6) – Technology</b>	Building Upgrades/painting at 24 <sup>th</sup> Avenue \$10,000
<b>Goal 3(2) – Safety</b>	Vehicle replacement \$45,000
	General equipment, as needed \$25,000
	RR Depot/park upgrades \$30,000

### CAPITAL OUTLAY:

Equipment/Machinery/Projects: listed above	\$165,000
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2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>202 000</b>	<b>PROJECT/EQUIPMENT RESERVE Revenues</b>				
251,928	257,488	316,971	300-000	BEGINNING FUND BALANCE		452,202	452,202	452,202
1,217	1,798	1,265	361-000	INTEREST		1,850	1,850	1,850
14	57	0	365-001	POLICE PROJECTS		0	0	0
5,699	0	0	365-002	PUBLIC WORKS PROJECTS		0	0	0
0	2,412	0	390-002	AUCTION SALES		0	0	0
0	3,000	13,000	365-003	TRANSFER IN FROM LIBRARY		13,000	13,000	13,000
0	0	20,000	391-010	TRANSFER IN FROM PUBLIC SAFETY LEVY		10,000	10,000	10,000
30,000	42,710	40,000	391-011	TRNS.IN FROM WTR FUND		40,000	40,000	40,000
0	0	20,000	391-012	TRANSFER IN FRM STMWATER		0	0	0
3,500	11,210	12,500	391-550	TRANS FRM WW FUND		12,500	12,500	12,500
60,000	67,710	67,710	391-575	TRANS FRM ST GAS TAX FUND		67,710	67,710	67,710
2,000	47,500	2,500	391-576	TRANS FRM GENERAL FUND		2,500	2,500	2,500
<b>354,359</b>	<b>433,885</b>	<b>493,946</b>		<b>TOTAL PROJECT/EQUIP RESERVE REVENUES</b>		<b>599,762</b>	<b>599,762</b>	<b>599,762</b>
			<b>175</b>	<b>PROJECT/EQUIPMENT RESERVE Expenditures</b>				
93,671	40,888	120,000	419-700	PUBLIC WORKS		165,000	165,000	165,000
3,200	0	0	419-701	CDD EQUIPMENT		0	0	0
0	0	0	421-702	POLICE PROJECTS		0	0	0
0	0	0	455-700	LIBRARY PROJECTS		0	0	0
<b>96,871</b>	<b>40,888</b>	<b>120,000</b>		<b>Capital Outlay</b>		<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
<b>96,871</b>	<b>40,888</b>	<b>120,000</b>		<b>TOTAL PROJ/EQUIP. RESERVE EXPENDITURES</b>		<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
0	0	373,946	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		434,762	434,762	434,762
<b>354,359</b>	<b>433,885</b>	<b>493,946</b>		<b>PROJ/EQUIPMENT RESERVE REVENUES</b>		<b>599,762</b>	<b>599,762</b>	<b>599,762</b>
<b>96,871</b>	<b>40,888</b>	<b>493,946</b>		<b>PROJ/EQUIPMENT RESERVE EXPENDITURES</b>		<b>599,762</b>	<b>599,762</b>	<b>599,762</b>
<b>257,488</b>	<b>392,996</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>

# PUBLIC TRANSIT GRANT FUND

## AT A GLANCE

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 2017-2018.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 3(2) – Safety</b>	Assisted Senior Center with its transportation program by completing reimbursement requests and processing payments from the State
<b>Goal 3(3) – Partnerships</b>	Assisted with the new Sweet Home & Linn County photo wraps on new buses
<b>Goal 4(3) – Regional Partners</b>	Senior Center utilizes some facilities at 24 <sup>th</sup> Avenue to fuel buses and do minor maintenance

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 3(2) – Safety</b>	Continue to assist Senior Center with its transportation program by completing reimbursement requests and processing payments from the State
<b>Goal 4(3) – Regional Partners</b>	Continue allowing Senior Center to utilize some facilities at 24 <sup>th</sup> Avenue to fuel buses and do minor maintenance

**CAPITAL OUTLAY:**

No Capital Outlay is budgeted

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>755 000</b>	<b>PUBLIC TRANSIT GRANT Revenues</b>				
0	0	0	300-000	BEG. FUND BALANCE		0	0	0
0	0	90,263	334-300	ODOT BUS GRANT		104,515	104,515	104,515
90,263	97,523	0	335-000	PUBLIC TRANSIT GRANT		0	0	0
90,263	97,523	90,263		<b>TOTAL PUBLIC TRANSIT REVENUE</b>		104,515	104,515	104,515
			<b>500</b>	<b>PUBLIC TRANSIT GRANT Expenditures</b>				
90,263	97,523	90,263	444-800	SENIOR BUS GRANT		104,515	104,515	104,515
90,263	97,523	90,263		<b>Material &amp; Services</b>		104,515	104,515	104,515
90,263	97,523	90,263		<b>TOTAL PUBLIC TRANSIT EXPENDITURES</b>		104,515	104,515	104,515
0	0	0	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		0	0	0
90,263	97,523	90,263		<b>PUBLIC TRANSIT REVENUES</b>		104,515	104,515	104,515
90,263	97,523	90,263		<b>PUBLIC TRANSIT EXPENDITURES</b>		104,515	104,515	104,515
0	0	0		<b>ENDING FUND BALANCE</b>		0	0	0

# COMMUNITY CENTER OPERATING FUND

## AT A GLANCE

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

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 3(3) - Partnerships</b>	City staff attended quarterly management meetings between Senior Center and Boys & Girls Club.
	Paid utility bills monthly/billed organizations quarterly

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 3(3) - Partnerships</b>	Continue attending quarterly management meetings between Senior Center and Boys & Girls Club.
	Paid utility bills monthly/billed organizations quarterly

**CAPITAL OUTLAY:**

No capital outlay is budgeted

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>300 000</b>	<b>COMMUNITY CENTER OPERATING FUND Revenues</b>				
16,145	14,756	10,737	300-000	BEGINNING FUND BALANCE		9,278	9,278	9,278
15,109	19,250	17,115	338-000	SENIOR CENTER		15,896	15,896	15,896
15,109	19,250	17,115	338-001	BOYS & GIRLS CLUB		15,896	15,896	15,896
22	32	34	361-000	INTEREST		30	30	30
<u>46,386</u>	<u>53,288</u>	<u>45,001</u>		<b>TOTAL COMMUNITY CENTER REVENUES</b>		<u>41,100</u>	<u>41,100</u>	<u>41,100</u>
			<b>200</b>	<b>COMMUNITY CENTER OPERATING FUND Expenditures</b>				
2,994	7,869	10,000	452-430	REPAIR & MAINT. SVC.		5,000	5,000	5,000
28,172	32,040	32,001	452-620	UTILITIES		33,100	33,100	33,100
464	0	2,000	452-700	BUILDINGS & GROUNDS MAINT.		2,000	2,000	2,000
<u>31,630</u>	<u>39,910</u>	<u>44,001</u>		<b>Material &amp; Services</b>		<u>40,100</u>	<u>40,100</u>	<u>40,100</u>
0	0	1,000	490-001	OPERATING CONTINGENCY		1,000	1,000	1,000
<u>31,630</u>	<u>39,910</u>	<u>45,001</u>		<b>TOTAL COMMUNITY CENTER EXPENDITURES</b>		<u>41,100</u>	<u>41,100</u>	<u>41,100</u>
0	0	0	490-002	RESERVED FOR FUTURE EXPENDITURES		0	0	0
46,386	53,288	45,001		<b>COMMUNITY CENTER REVENUES</b>		41,100	41,100	41,100
<u>31,630</u>	<u>39,910</u>	<u>45,001</u>		<b>COMMUNITY CENTER EXPENDITURES</b>		<u>41,100</u>	<u>41,100</u>	<u>41,100</u>
14,756	13,378	0		<b>ENDING FUND BALANCE</b>		0	0	0

# BUILDING RESERVE FUND

## AT A GLANCE

The Building Reserve Fund was started in 1996 to help save funds to building/purchase a new city hall. The fund has been used to help build the Police Building, purchase the new Maintenance yard for Public Works and during 2016-2017 purchase the old forest service building for a future city hall. It is the policy of the Budget Committee to transfer a minimum \$80,000 from the General Fund to continue building this reserve.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Purchased old Forest Service building for new City Hall

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Develop old Forest Service building into new City Hall
<b>Goal 4(2) – Economic Development</b>	Include areas for future nonprofit/tourism organizations in the plans
<b>Goal 4(3) – Regional Partners</b>	
<b>Goal (2)(1,2,3,4,5,6) – Effective &amp; Efficient Government</b>	

**CAPITAL OUTLAY:**

Building:  
     New City Hall                      \$391,364

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>310 000</b>	<b>BUILDING RESERVE FUND Revenues</b>				
1,062,434	1,069,969	1,008,675	300-000	BEGINNING FUND BALANCE		308,152	308,152	308,152
4,935	6,099	5,050	361-000	INTEREST		1,212	1,212	1,212
2,600	2,100	3,000	390-001	MISC. REVENUES		2,000	2,000	2,000
0	0	80,000	391-000	TRANSFER FROM GEN. FUND		80,000	80,000	80,000
1,069,969	1,078,168	1,096,725		<b>TOTAL BUILDING RESERVE REVENUES</b>		391,364	391,364	391,364
			<b>225</b>	<b>BUILDING RESERVE FUND Expenditures</b>				
0	1,600	3,000	419-330	PROFESSIONAL SERVICES		0	0	0
0	1,600	3,000		<b>Material &amp; Services</b>		0	0	0
0	0	500,000	419-710	LAND				
0	33,170	580,000	419-730	CONSTRUCTION COSTS		391,364	391,364	391,364
0	33,170	1,080,000		<b>Capital Outlay</b>		391,364	391,364	391,364
0	0	0	491-001	OPERATING CONTINGENCY				
0	34,770	1,083,000		<b>TOTAL BUILDING RESERVE EXPENDITURES</b>		391,364	391,364	391,364
0	0	13,725	490-002	RESERVED FOR FUTURE EXPENDITURES		0	0	0
1,069,969	1,078,168	1,096,725		<b>BUILDING RESERVE REVENUES</b>		391,364	391,364	391,364
0	34,770	1,096,725		<b>BUILDING RESERVE EXPENDITURES</b>		391,364	391,364	391,364
1,069,969	1,043,398	0		<b>ENDING FUND BALANCE</b>		0	0	0



# PARKS & RECREATION FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 3(1) – Health Care</b>	Anticipate collecting \$1,367 in donations for the Sweet Home Community Pool
	No other expenditures were made from this fund

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 3(1) – Health Care</b>	Budgeting to receive \$1,333 in pool donations this year
<b>Goal 3(2) – Community Safety</b>	Work on Bridge/Trail enhancements in City parks

**CAPITAL OUTLAY:**

Projects:  
     Park Improvements as schedule in Parks CIP           \$41,561

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>457 000</b>	<b>PARKS &amp; RECREATION FUND Revenues</b>				
10,514	41,949	43,516	300-000	BEGINNING FUND BALANCE		51,351	51,351	51,351
79	251	200	361-000	INTEREST		206	206	206
1,412	2,000	2,022	365-100	BILLED PARKS DONATIONS		1,737	1,737	1,737
30,048	0	0	365-101	PARKS DONATIONS		0	0	0
1,576	1,362	1,367	365-102	BILLED POOL DONATIONS		1,333	1,333	1,333
0	0	5,000	391-100	TRANSFERS IN FROM G.FUND		0	0	0
<u>43,628</u>	<u>45,562</u>	<u>52,105</u>		<b>TOTAL PARK &amp; RECREATION REVENUES</b>		<u>54,627</u>	<u>54,627</u>	<u>54,627</u>
			<b>531</b>	<b>PARKS &amp; RECREATION FUND Expenditures</b>				
<u>1,680</u>	<u>1,347</u>	<u>1,367</u>	419-300	SWEET HOME POOL DONATIONS		<u>1,333</u>	<u>1,333</u>	<u>1,333</u>
1,680	1,347	1,367		<b>Materials &amp; Sevices</b>		1,333	1,333	1,333
<u>0</u>	<u>0</u>	<u>46,561</u>	419-730	PROJECTS/PARK IMPROVEMENTS		<u>41,561</u>	<u>41,561</u>	<u>41,561</u>
0	0	46,561		<b>Capital Outlay</b>		41,561	41,561	41,561
1,680	1,347	47,928		<b>TOTAL PARKS &amp; RECREATION EXPENDITURES</b>		42,894	42,894	42,894
0	0	4,177	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		11,733	11,733	11,733
43,628	45,562	52,105		<b>PARKS &amp; RECREATION REVENUES</b>		54,627	54,627	54,627
<u>1,680</u>	<u>1,347</u>	<u>52,105</u>		<b>PARKS &amp; RECREATION EXPENDITURES</b>		<u>54,627</u>	<u>54,627</u>	<u>54,627</u>
41,949	44,215	0		<b>ENDING FUND BALANCE</b>		0	0	0

# WEDDLE BRIDGE FUND

## AT A GLANCE

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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.

### FY 2016-2017

Council Goals	Department Accomplishments
	There was no activity in the Fund

### FY 2017-2018

Council Goals	Department Objectives
Goal 1 – Infrastructure	Continue to monitor Weddle Bridge for damage and keep maintenance up on its structure

### CAPITAL OUTLAY:

No capital outlay is budgeted

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>753</b>	<b>WEDDLE BRIDGE</b>				
			<b>000</b>	<b>Revenues</b>				
4,607	4,628	4,650	300-000	BEG. FUND BALANCE		4,694	4,694	4,694
21	27	22	361-000	INTEREST		21	21	21
<b>4,628</b>	<b>4,654</b>	<b>4,672</b>		<b>TOTAL WEDDLE BRIDGE REVENUES</b>		<b>4,715</b>	<b>4,715</b>	<b>4,715</b>
				<b>WEDDLE BRIDGE</b>				
			<b>475</b>	<b>Expenditures</b>				
0	0	4,672	424-330	PROFESSIONAL SERVICES		4,715	4,715	4,715
0	0	4,672		<b>Material &amp; Services</b>		4,715	4,715	4,715
0	0	4,672		<b>TOTAL WEDDLE BRIDGE EXPENDITURES</b>		<b>4,715</b>	<b>4,715</b>	<b>4,715</b>
0	0	0	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		0	0	0
<b>4,628</b>	<b>4,654</b>	<b>4,672</b>		<b>WEDDLE BRIDGE REVENUES</b>		<b>4,715</b>	<b>4,715</b>	<b>4,715</b>
<b>0</b>	<b>0</b>	<b>4,672</b>		<b>WEDDLE BRIDGE EXPENDITURES</b>		<b>4,715</b>	<b>4,715</b>	<b>4,715</b>
<b>4,628</b>	<b>4,654</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>

# SPECIAL EVENTS FUND

## AT A GLANCE

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 hosted by the City.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 3(1) – Healthcare</b>	Two events were hosted in 2016-2017: Sweetheart Run & Zombie Zoup Run, both where well attended.
<b>Goal 3(3) – Partnerships</b>	\$1,500 was given to the Boys & Girls Club for summer rec program from the Sweetheart Run
	\$1,220 was given to the Sunshine Industries from the Zombie Zoup Run proceeds

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 3(1) – Healthcare</b>	4 <sup>th</sup> Annual Sweetheart Run is scheduled for February 10, 2018
<b>Goal 3(3) – Partnerships</b>	2 <sup>nd</sup> Annual Zombie Zoup Run will be the weekend before Halloween
	2017 Solar Eclipse Run/Walk is scheduled for August 19, 2017
	Partnering with the Albany Fitwalkers for a walk in Sweet Home on July 15, 2017

**CAPITAL OUTLAY:**

No capital outlay is budgeted

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>754 000</b>	<b>SPECIAL EVENTS Revenues</b>				
0	3,928	4,024	300-000	BEG. FUND BAL.		4,464	4,464	4,464
9	20	13	361-000	INTEREST		13	13	13
4,476	3,525	10,000	361-001	SWEET HEART RUN REGIS. FEES		5,000	5,000	5,000
3,680	3,215	0	361-002	SPONSORSHIPS		5,000	5,000	5,000
687	0	0	365-002	DONATIONS		0	0	0
0	0	0	365-001	ZOMBIE ZOUP REGIS. FEES		0	0	0
0	0	5,000	391-000	TRANSFER IN		0	0	0
<b>8,852</b>	<b>10,688</b>	<b>19,037</b>		<b>TOTAL SPECIAL EVENTS REVENUE</b>		<b>14,477</b>	<b>14,477</b>	<b>14,477</b>
			<b>476</b>	<b>SPECIAL EVENTS Expenditures</b>				
4,924	6,481	5,000	463-330	SWEETHEART RUN EXPENSES		5,000	5,000	5,000
0	0	5,000	463-331	KIDS SUMMER PROGRAMS/PROJECTS		0	0	0
0	0	5,000	463-332	SPECIAL EVENTS EXPENSES		0	0	0
<b>4,924</b>	<b>6,481</b>	<b>15,000</b>		<b>Material &amp; Services</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>4,924</b>	<b>6,481</b>	<b>15,000</b>		<b>TOTAL SPECIAL EVENTS EXPENDITURES</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
0	0	4,037	490-002	RESERVED FOR FUTURE EXPENDITURES		9,477	9,477	9,477
<b>8,852</b>	<b>10,688</b>	<b>19,037</b>		<b>SPECIAL EVENTS REVENUES</b>		<b>14,477</b>	<b>14,477</b>	<b>14,477</b>
<b>4,924</b>	<b>6,481</b>	<b>19,037</b>		<b>SPECIAL EVENTS EXPENDITURES</b>		<b>14,477</b>	<b>14,477</b>	<b>14,477</b>
<b>3,928</b>	<b>4,207</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>

# ECONOMIC & COMMUNITY DEVELOPMENT FUND

## AT A GLANCE

During budget deliberations, the Budget Committee changed the former Housing Rehabilitation Fund to the Economic & Community Development Fund. Money remaining from repaid loans that have sat dormant in the fund for years will be used to fund economic development opportunities within in community.

Loans from the OR96 grant will continue to be directed the Regional Housing Partnership as contractually agreed to help fund future housing rehabilitation projects in the Sweet Home area.

The Budget Committee also directed \$200,000 be transferred from the General Fund into this fund to help pay for future economic development projects.

### FY 2016-2017

Council Goals	Department Accomplishments
Goal 3(3) - Partnerships	City staff attended quarterly regional housing meetings to assist with the monitoring of housing rehabilitation grants in Linn County
Goal 2(5) – Financial Practices	A1996 housing loan was received and forwarded onto the Partnership for reissuance

### FY 2017-2018

Council Goals	Department Objectives
Goal 3(3) - Partnerships	If a 1996 housing loan payment is received, it will be forwarded onto the Regional Housing Partnership to help fund future housing rehabilitation projects in the Sweet Home area
Goal 4(1,2,3) – Economic Strength	Funds currently held in this fund and from future repaid loans will be used to help with economic development projects and enhance business incentives within the Sweet Home community.

### CAPITAL OUTLAY:

No capital outlay is budgeted

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>760 000</b>	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT Revenues</b>				
220,221	232,655	233,754	300-000	BEGINNING FUND BALANCE		215,575	215,575	215,575
23,963	376,037	300,000	330-000	H13012 HOUSING GRANT		0	0	0
11,413	0	0	330-002	OWNER REHAB (92) REVENUE		0	0	0
1,021	1,274	1,099	361-000	INTEREST		972	972	972
0	0	0	391-000	TRANSFER IN		0	200,000	200,000
<u>256,618</u>	<u>609,966</u>	<u>534,853</u>		<b>TOTAL ECONOMIC &amp; COMMUNITY DEV. REVENUE</b>		<u>216,547</u>	<u>416,547</u>	<u>416,547</u>
			<b>120</b>	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT Expenditures</b>				
0	99	427,882	463-450	PROJECT COSTS/LOANS		162,410	362,410	362,410
23,963	376,337	106,971	463-451	PROJECT ADMIN COSTS		54,137	54,137	54,137
<u>23,963</u>	<u>376,435</u>	<u>534,853</u>		<b>Material &amp; Services</b>		<u>216,547</u>	<u>416,547</u>	<u>416,547</u>
23,963	376,435	534,853		<b>TOTAL ECONOMIC &amp; COMM. DEV. EXPENDITURE</b>		216,547	416,547	416,547
0	0	0	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		0	0	0
256,618	609,966	534,853		<b>ECONOMIC &amp; COMM. DEV REVENUES</b>		216,547	416,547	416,547
<u>23,963</u>	<u>376,435</u>	<u>534,853</u>		<b>ECONOMIC &amp; COMM. DEV. EXPENDITURES</b>		<u>216,547</u>	<u>416,547</u>	<u>416,547</u>
232,655	233,530	0		<b>ENDING FUND BALANCE</b>		0	0	0



# SPECIAL ASSESSMENTS FUND

## AT A GLANCE

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. This fund will be closed out this year with a small transfer to the General Fund.

### FY 2016-2017

Council Goals	Department Accomplishments
	There was no activity in this Fund

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 2(5) –Financial Practices</b>	This Fund will be closed in 2017-2018 with a final transfer to the General Fund

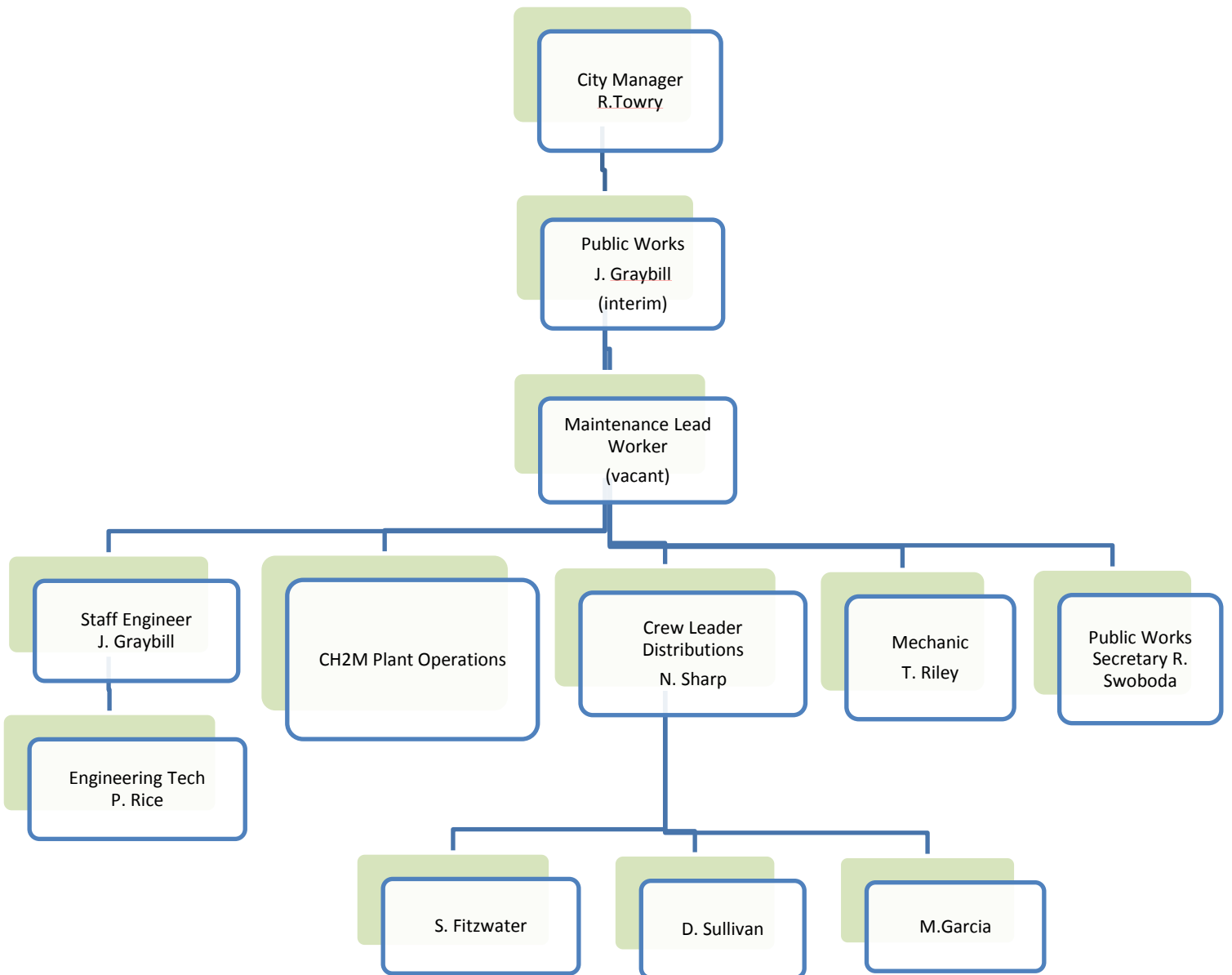
**CAPITAL OUTLAY:**

N/A in this Fund

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>455</b>	<b>SPECIAL ASSESSMENT FUND</b>				
			<b>000</b>	<b>Revenues</b>				
761	765	768	300-000	BEGINNING FUND BALANCE		776	776	776
<u>4</u>	<u>4</u>	<u>4</u>	361-000	INTEREST EARNED		<u>0</u>	<u>0</u>	<u>0</u>
765	769	772		<b>TOTAL SPECIAL ASSESSMENT REVENUES</b>		776	776	776
				<b>SPECIAL ASSESSMENT FUND</b>				
				<b>Expenditures</b>				
<u>0</u>	<u>0</u>	<u>0</u>	491-006	TRANS.OUT TO GENERAL FUND		<u>776</u>	<u>776</u>	<u>776</u>
0	0	0		<b>TOTAL SPECIAL ASSESSMENT EXPENDITURES</b>		776	776	776
0	0	772	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		0	0	0
765	769	772		<b>SPECIAL ASSESSMENTS REVENUES</b>		776	776	776
<u>0</u>	<u>0</u>	<u>772</u>		<b>SPECIAL ASSESSMENTS EXPENDITURES</b>		<u>776</u>	<u>776</u>	<u>776</u>
765	769	0		<b>ENDING FUND BALANCE</b>		0	0	0



# City of Sweet Home Water Fund



# WATER OPERATING FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Provided 24/7 wastewater treatment and collection services to customers
<b>Goal 2(3) – Staff Stability</b>	Completed negotiations with AFSCME union for a 3 year contract

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Provide 24/7 wastewater treatment and collection services to customers

### CAPITAL OUTLAY:

Treatment:		Distribution:	
Spectrophotometer	\$3,220	Buildings/Projects, if needed	\$ 500
		Equipment/Machinery/Furniture	\$ 6,500

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>500</b>	<b>WATER OPERATING FUND</b>				
			<b>000</b>	<b>Revenues</b>				
124,620	158,749	271,168	300-000	BEG. WORKING CAPITAL		179,018	179,018	179,018
1,883,161	1,992,401	2,195,431	340-001	WATER USER FEES		2,195,431	2,195,431	2,195,431
19,184	18,124	1,000	340-002	WATER CONNECTION FEES		1,000	1,000	1,000
709	1,306	1,557	361-000	INTEREST		1,089	1,089	1,089
8,996	7,756	2,500	390-001	MISC. REVENUES		2,500	2,500	2,500
				<b>TOTAL WATER REVENUES</b>		<b>2,379,038</b>	<b>2,379,038</b>	<b>2,379,038</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>500 210</b>	<b>WATER TREATMENT FACILITIES Expenditures</b>				
17,853	19,118	19,518	419-110	PW DIRECTOR	0.23	19,234	19,234	19,234
9,093	9,125	9,177	419-112	SR. ENG.TECH.	0.14	9,376	9,376	9,376
8,811	9,023	9,069	419-113	ADMN CLERK	0.00	0	0	0
0	0	0	419-116	MAINT LEAD WORKER	0.00	16,080	0	0
13,763	12,199	15,305	419-117	ACCT/UB CLERK II	0.00	0	0	0
20,717	21,723	21,351	419-118	ENG. TECH I	0.45	9,914	9,914	9,914
334	384	0	419-130	OVERTIME	0.00	0	0	0
19,514	21,820	23,479	419-210	GROUP INSURANCE	0.00	10,630	10,630	10,630
5,211	5,253	5,693	419-220	FICA	0.00	2,947	2,947	2,947
9,791	9,484	10,328	419-230	RETIREMENT	0.00	5,682	5,682	5,682
71	71	74	419-250	EMPLOYMENT	0.00	39	39	39
1,090	1,382	1,302	419-260	SAIF/WBF	0.00	539	539	539
<b>106,246</b>	<b>109,581</b>	<b>115,296</b>		<b>Personal Services</b>	<b>0.82</b>	<b>74,441</b>	<b>58,361</b>	<b>58,361</b>
274	42	300	419-290	MEMBERSHIPS		300	300	300
9,636	10,239	14,400	419-300	TECHNICAL SERVICES		14,400	14,400	14,400
504,096	508,229	500,175	419-330	PROFESSIONAL SERVICES		515,180	515,180	515,180
0	0	10,000	419-430	REPAIR & MAINT. SVC.		10,000	10,000	10,000
0	33	0	419-540	ADVERTISING		0	0	0
(28)	0	1,000	419-580	TRAINING/TRAVEL		500	500	500
371	511	0	419-610	OFFICE SUPPLIES		0	0	0
2	34	825	419-612	UNIFORMS/CLOTHING		350	350	350
862	0	0	419-613	EQUIP.OPERATING SUPPLIES		0	0	0
0	0	500	419-615	TOOLS & SMALL EQUIP.		500	500	500
<b>515,213</b>	<b>519,088</b>	<b>527,200</b>		<b>Material &amp; Services</b>		<b>541,230</b>	<b>541,230</b>	<b>541,230</b>
4,152	2,348	4,901	419-741	EQUIP. & MACHINERY		3,220	3,220	3,220
4,152	2,348	4,901		<b>Capital Outlay</b>		3,220	3,220	3,220
15,000	15,000	15,000	490-003	TRANSFER OUT TO EQ. RES.		15,000	15,000	15,000
55,517	57,183	57,183	491-000	TRANS OUT TO GEN FUND ADM		82,373	57,183	57,183
48,706	48,706	151,495	491-502	TRANSFER OUT TO RESERVE FUND		151,495	151,495	151,495
<b>119,223</b>	<b>120,889</b>	<b>223,678</b>		<b>Transfer</b>		<b>248,868</b>	<b>223,678</b>	<b>223,678</b>
0	0	26,132	490-001	<b>OPERATING CONTINGENCY</b>		25,543	25,543	25,543
216,887	219,056	221,247	411-803	WATER PLANT DEBT P (S04002)		223,459	223,459	223,459
64,037	61,868	59,678	411-804	WATER PLANT DEBT I (S04002)		57,466	57,466	57,466
108,245	108,610	113,982	411-805	WATER PLANT DEBT P (G04003)		114,362	114,362	114,362
109,922	107,757	105,585	411-806	WATER PLANT DEBT F&I (G04003)		103,305	103,305	103,305
499,091	497,291	500,492		<b>Debt</b>		498,592	498,592	498,592
<b>1,243,925</b>	<b>1,249,197</b>	<b>1,397,699</b>		<b>TOTAL WATER TREATMENT EXPENDITURES</b>		<b>1,391,894</b>	<b>1,350,624</b>	<b>1,350,624</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>500 220</b>	<b>WATER DISTRIBUTION Expenditures</b>				
17,853	18,564	19,518	419-110	PUBLIC WORKS DIRECTOR	0.24	20,070	20,070	20,070
21,272	14,683	0	419-111	SUPERVISOR	0.00	0	0	0
15,587	15,642	15,732	419-112	SR.ENG.TECH.	0.24	16,074	16,074	16,074
8,811	9,023	9,069	419-113	ADMN. CLERK	0.00	0	0	0
47,501	50,753	48,571	419-114	CREW LEADER-DIST.	1.00	51,535	51,535	51,535
78,150	80,932	88,449	419-115	MUNI.MAINT.WORKER	2.16	86,631	86,631	86,631
0	0	0	419.116	MAINT LEAD WORKER	0.00	16,080	0	0
13,763	12,199	15,305	419-117	ACCT/UB CLERK II	0.00	0	0	0
20,717	21,723	21,351	419-118	ENG TECH I	0.20	9,914	9,914	9,914
16,657	17,007	17,089	419-119	MECHANIC	0.36	18,134	18,134	18,134
7,534	16,067	16,146	419-140	PUBLIC WORKS SECRETARY	0.42	17,300	17,300	17,300
2,798	2,456	4,500	419-130	OVERTIME	0.00	4,500	4,500	4,500
76,952	82,365	88,774	419-210	GROUP INSURANCE	0.00	84,012	84,012	84,012
18,747	19,406	21,324	419-220	FICA	0.00	18,916	18,916	18,916
32,427	32,745	32,328	419-230	RETIREMENT	0.00	28,236	28,236	28,236
251	259	269	419-250	EMPLOYMENT	0.00	229	229	229
6,161	5,591	8,365	419-260	SAIF/WBF	0.00	6,669	6,669	6,669
<b>385,182</b>	<b>399,414</b>	<b>406,790</b>		<b>Personal Services</b>	<b>4.62</b>	<b>378,300</b>	<b>362,220</b>	<b>362,220</b>
809	999	1,116	419-290	MEMBERSHIPS		923	923	923
10,114	10,347	27,200	419-300	TECHNICAL SERVICES		27,200	27,200	27,200
25,959	34,997	25,000	419-330	PROFESSIONAL SERVICES		25,000	25,000	25,000
2,870	1,158	1,159	419-400	STRATTON EASEM		1,159	1,159	1,159
1,250	1,187	3,000	419-430	REPAIR & MAINT. SVC.		3,000	3,000	3,000
1,675	0	2,000	419-440	RENTAL		2,000	2,000	2,000
245	136	1,000	419-540	ADVERTISING		1,000	1,000	1,000
1,996	2,872	3,990	419-580	TRAINING/TRAVEL		3,315	3,315	3,315
3,892	4,918	7,000	419-610	OFFICE SUPPLIES		7,000	7,000	7,000
47,448	71,701	75,000	419-611	OPERATING SUPPLIES		75,000	75,000	75,000
2,927	2,579	3,348	419-612	UNIFORMS/CLEANING		2,769	2,769	2,769
13,764	10,566	25,000	419-613	EQUIP. OPERATING SUPPLIES		25,000	25,000	25,000
284	1,189	1,500	419-615	TOOLS & SMALL EQUIP.		1,500	1,500	1,500
13,301	14,000	10,000	419-620	UTILITIES		10,000	10,000	10,000
1,938	915	2,500	419-700	BLDG. & GROUNDS MAINT.		2,500	2,500	2,500
<b>128,473</b>	<b>157,564</b>	<b>188,813</b>		<b>Material &amp; Services</b>		<b>187,366</b>	<b>187,366</b>	<b>187,366</b>
0	0	500	419-720	BUILDINGS		500	500	500
587	0	2,000	419-730	PROJECTS/IMPROVEMENTS		2,000	2,000	2,000
533	3,995	4,000	419-741	EQUIPMENT/MACHINERY		4,000	4,000	4,000
0	0	500	419-743	FURNITURE		500	500	500
<b>1,120</b>	<b>3,995</b>	<b>7,000</b>		<b>Capital Outlay</b>		<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
55,517	57,183	57,183	491-000	TRANS OUT TO GEN FUND ADM		82,373	57,183	57,183
15,000	22,710	25,000	491-001	TRANS. OUT TO EQ. RESERVE		25,000	25,000	25,000
0	0	0	491-501	TRANS. OUT TO CAPITAL RESERVE FUND		75,000	75,000	75,000
48,706	48,706	151,495	491-502	TRANSFER OUT TO RESERVE FUND		186,495	186,495	186,495
<b>119,223</b>	<b>128,599</b>	<b>233,678</b>		<b>Transfer</b>		<b>368,868</b>	<b>343,678</b>	<b>343,678</b>

0	0	43,612	490-001	<b>OPERATING CONTINGENCY</b>	45,610	45,610	45,610
633,997	689,572	879,893		<b>TOTAL DISTRIBUTION EXPENDITURES</b>	987,144	945,874	945,874
0	0	194,064	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>	0	82,540	82,540
2,036,671	2,178,337	2,471,656		<b>TOTAL WATER REVENUES</b>	2,379,038	2,379,038	2,379,038
1,243,925	1,249,197	1,397,699		<b>TOTAL TREATMENT EXPENDITURES</b>	1,391,894	1,350,624	1,350,624
<u>633,997</u>	<u>689,572</u>	<u>1,073,957</u>		<b>TOTAL DISTRIBUTION EXPENDITURES</b>	<u>987,144</u>	<u>1,028,414</u>	<u>1,028,414</u>
158,749	239,568	0		<b>ENDING FUND BALANCE</b>	0	0	0



# WATER

## SYSTEM DEVELOPMENT, CAPITAL & DEPRECIATION FUNDS

### AT A GLANCE

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**SYSTEM DEVELOPMENT (SDC) FUND:**

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 Water Treatment Utility will be taking on to serve them.

**WATER CAPITAL RESERVE FUND:**

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

**WATER DEPRECIATION RESERVE FUND:**

This is a reserve fund brought about through the water rates. The money in this reserve fund will be designated to provide for upgrades and maintenance to the existing distribution and transmission system.

#### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1- Infrastructure</b>	No funds were spent in 2016-2017

#### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Funds will be spent as needed for waterline replacement and upgrades

**CAPITAL OUTLAY:**

Water SDC Fund:	
Waterline expansion projects	\$200,000
Water Capital Construction Fund:	
Waterline projects	\$170,000
Water Depreciation Fund:	
Waterline projects including Grape Street	\$420,000

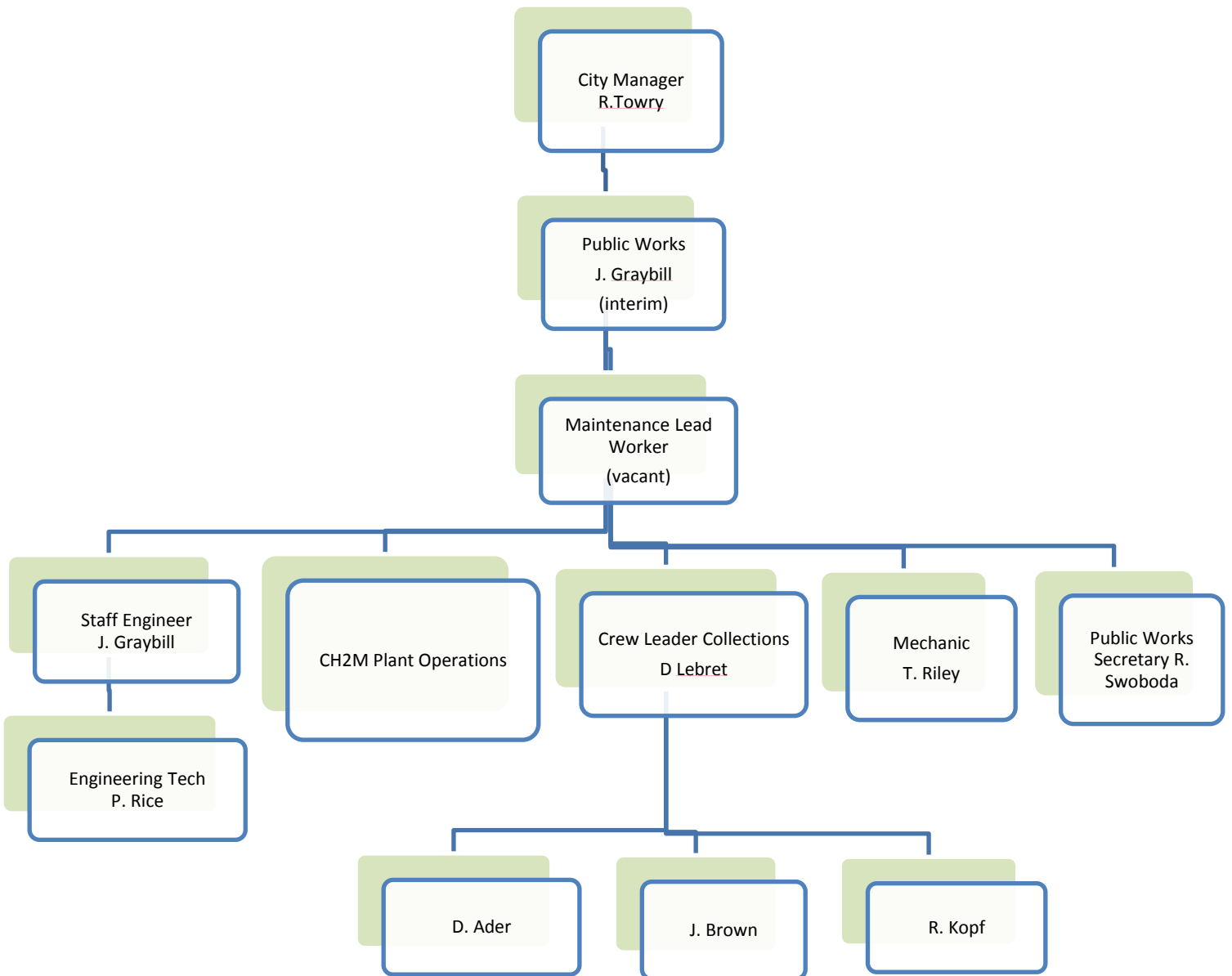
2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>501 000</b>	<b>WATER SYSTEM DEV. RESERVE FUND Revenues</b>				
277,339	318,767	355,923	300-000	BEG. WORKING CAPITAL		412,665	412,665	412,665
35,379	38,289	1,500	340-003	WATER DEV. FEES		1,500	1,500	1,500
4,072	3,085	0	355-000	WATER DEV FEES PRIN.		0	0	0
600	705	0	355-001	WATER SDC INTEREST		0	0	0
1,377	1,955	1,559	361-000	INTEREST		1,667	1,667	1,667
318,767	362,801	358,982		<b>TOTAL WATER SYSTEM DEV. REVENUES</b>		415,832	415,832	415,832
			<b>230</b>	<b>WATER WATER SYSTEM DEV. RESERVE FUND Expenditures</b>				
0	1,278	75,000	419-330	PROFESSIONAL SERVICES		75,000	75,000	75,000
0	1,278	75,000		<b>Material &amp; Services</b>		75,000	75,000	75,000
0	0	200,000	419-730	WATERLINE PROJECTS		200,000	200,000	200,000
0	0	200,000		<b>Capital Outlay</b>		200,000	200,000	200,000
0	1,278	275,000		<b>TOTAL WATER SYSTEM DEV. RESERVE EXPENDI</b>		275,000	275,000	275,000
0	0	83,982	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		140,832	140,832	140,832
318,767	362,801	358,982		<b>WATER SYSTEM DEV. REVENUES</b>		415,832	415,832	415,832
0	1,278	358,982		<b>WATER SYSTEM DEV. RESERVE EXPENDITURES</b>		415,832	415,832	415,832
318,767	361,523	0		<b>ENDING FUND BALANCE</b>		0	0	0

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>502 000</b>	<b>WATER CAPITAL CONSTRUCTION FUND Revenues</b>				
112,020	108,343	82,040	300-000	BEG. WORKING CAPITAL		96,780	96,780	96,780
0	0	0	391-001	TRANSFERS IN		75,000	75,000	75,000
524	587	490	361-000	INTEREST		422	422	422
<u>112,543</u>	<u>108,931</u>	<u>82,530</u>		<b>TOTAL WATER CAPITAL CONST. REVENUES</b>		<u>172,202</u>	<u>172,202</u>	<u>172,202</u>
			<b>240</b>	<b>WATER CAPITAL CONSTRUCTION FUND Expenditures</b>				
4,200	12,975	70,000	419-730	WATERLINE PROJECTS		170,000	170,000	170,000
4,200	12,975	70,000		<b>Capital Outlay</b>		170,000	170,000	170,000
4,200	12,975	70,000		<b>TOTAL WATER CAPITAL CONST. EXPENDITURES</b>		170,000	170,000	170,000
0	0	12,530	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		2,202	2,202	2,202
112,543	108,931	82,530		<b>WATER CAPITAL. CONST. REVENUES</b>		172,202	172,202	172,202
4,200	12,975	82,530		<b>WATER CAPITAL CONST. EXPENDITURES</b>		172,202	172,202	172,202
<u>108,343</u>	<u>95,956</u>	<u>0</u>		<b>ENDING FUND BALANCE</b>		<u>0</u>	<u>0</u>	<u>0</u>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>503 000</b>	<b>WATER DEPRECIATION FUND Revenues</b>				
514,372	436,116	443,329	300-000	BEG. WORKING CAPITAL		651,775	651,775	651,775
2,080	2,684	2,112	361-000	INTEREST		2,399	2,399	2,399
0	9,330	0	390-001	MISC REVENUES		0	0	0
97,412	97,412	302,990	391-001	TRANSFERS IN		337,990	337,990	337,990
613,863	545,542	748,431		<b>TOTAL WATER DEPRECIATION REVENUES</b>		992,164	992,164	992,164
			<b>250</b>	<b>WATER DEPRECIATION FUND Expenditures</b>				
7,259	11,219	140,000	419-330	PROFESSIONAL SERVICES/PROJECTS		140,000	140,000	140,000
7,259	11,219	140,000		<b>Material &amp; Services</b>		140,000	140,000	140,000
0	64,360	420,000	419-732	WATERLINE REPLACEMENT		420,000	420,000	420,000
161,880	0	0	419-734	CEDAR ST WATERLINE		0	0	0
8,608	0	0	419-735	EMERGENCY WATER TRT PACKAGE		0	0	0
170,488	64,360	420,000		<b>Capital Outlay</b>		420,000	420,000	420,000
177,748	75,579	560,000		<b>TOTAL WATER DEPRECIATION EXPENDITURES</b>		560,000	560,000	560,000
0	0	188,431	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		432,164	432,164	432,164
613,863	545,542	748,431		<b>WATER DEPRECIATION REVENUES</b>		992,164	992,164	992,164
177,748	75,579	748,431		<b>WATER DEPRECIATION EXPENDITURES</b>		992,164	992,164	992,164
436,116	469,962	0		<b>ENDING FUND BALANCE</b>		0	0	0



# City of Sweet Home Wastewater Fund



# WASTEWATER OPERATING FUND

## AT A GLANCE

Operating and Maintaining the Wastewater Treatment Facilities and appropriate 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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Provided 24/7 wastewater treatment and collection services to customers
<b>Goal 2(3) – Staff Stability</b>	Completed negotiations with AFSCME union for a 3 year contract

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Provide 24/7 wastewater treatment and collection services to customers

### CAPITAL OUTLAY:

Treatment:

Exhaust fan at WWTP  
Trash pump at WWTP

\$4,236  
\$7,349

Collections:

Building repairs if needed \$ 1,000  
Sludge line project at WWTP \$10,500

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>550</b>	<b>WASTEWATER OPERATING FUND</b>				
			<b>000</b>	<b>Revenues</b>				
205,046	147,731	0	300-000	BEG. WORKING CAPITAL		0	0	0
2,070,590	2,098,657	2,649,455	340-003	SEWER USER FEES		2,702,621	2,702,621	2,702,621
831	680	1,005	361-000	INTEREST		155	155	155
3,719	900	5,000	390-001	MISC. REVENUE		5,000	5,000	5,000
				<b>TOTAL WASTEWATER REVENUES</b>		<b>2,707,776</b>	<b>2,707,776</b>	<b>2,707,776</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>550 310</b>	<b>WASTEWATER TREATMENT FACILITIES Expenditures</b>				
17,853	19,118	19,518	432-110	PUBLIC WORKS DIRECTOR	0.23	19,234	19,234	19,234
9,092	9,125	9,177	432-112	SR. ENG.TECH.	0.14	9,376	9,376	9,376
8,811	9,023	9,069	432-113	ADMIN CLERK	0.00	0	0	0
0	0	0	432.116	MAINT LEAD WORKER	0.00	16,080	0	0
13,763	12,198	15,305	432-117	ACCT/UB CLERK II	0.00	0	0	0
20,717	21,723	21,351	432-118	ENG TECH I	0.45	9,914	9,914	9,914
334	384	0	432-130	OVERTIME	0.00	0	0	0
19,516	21,816	23,479	432-210	GROUP INSURANCE	0.00	10,630	10,630	10,630
5,210	5,253	5,693	432-220	FICA	0.00	2,947	2,947	2,947
9,791	9,484	10,328	432-230	RETIREMENT	0.00	5,682	5,682	5,682
71	71	74	432-250	EMPLOYMENT	0.00	39	39	39
1,090	1,164	1,302	432-260	SAIF/WBF	0.00	539	539	539
<b>106,247</b>	<b>109,359</b>	<b>115,296</b>		<b>Personal Services</b>	<b>0.82</b>	<b>74,441</b>	<b>58,361</b>	<b>58,361</b>
274	42	300	432-290	MEMBERSHIPS		139	139	139
8,932	7,964	77,400	432-300	TECHNICAL SERVICES		65,400	65,400	65,400
508,769	499,488	500,175	432-330	PROFESSIONAL SERVICE		515,180	515,180	515,180
0	10,749	10,000	432-430	REPAIR & MAINT.		10,000	10,000	10,000
0	11	0	432-540	ADVERTISING/PROMOTION		0	0	0
6	0	1,000	432-580	TRAINING/TRAVEL		437	437	437
0	93	0	432-610	OFFICE SUPPLIES		0	0	0
2	29	822	432-612	UNIFORMS/CLOTHING		339	339	339
0	720	500	432-615	TOOLS & SMALL EQUIPMENT		500	500	500
<b>517,983</b>	<b>519,095</b>	<b>590,197</b>		<b>Material &amp; Services</b>		<b>591,995</b>	<b>591,995</b>	<b>591,995</b>
0	0	0	432-720	BUILDINGS		4,236	4,236	4,236
1,650	0	10,388	432-730	PROJECTS/IMPROV.		0	0	0
3,550	0	1,435	432-741	EQUIP/MACHINERY		7,349	7,349	7,349
<b>5,200</b>	<b>0</b>	<b>11,823</b>		<b>Capital Outlay</b>		<b>11,585</b>	<b>11,585</b>	<b>11,585</b>
55,517	57,183	57,183	491-000	TRANS. TO GEN FUND ADM		82,373	57,183	57,183
1,500	1,500	2,500	491-001	TRANSFER TO EQUIP. RESERVE		2,500	2,500	2,500
0	0	143,418	491-502	TRANSFER TO RESERVE FUND		143,418	143,418	143,418
<b>57,017</b>	<b>58,683</b>	<b>203,101</b>		<b>Transfer</b>		<b>228,291</b>	<b>203,101</b>	<b>203,101</b>
0	0	17,300	490-001	OPERATING CONTINGENCY		16,395	16,395	16,395
<b>686,447</b>	<b>687,137</b>	<b>937,717</b>		<b>TOTAL WASTEWATER TREATMENT EXPENDITURE</b>		<b>922,707</b>	<b>881,437</b>	<b>881,437</b>



2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>550 320</b>	<b>WASTEWATER COLLECTIONS Expenditures</b>				
17,853	18,564	19,518	432.110	PUBLIC WORKS DIRECTOR	0.24	20,070	20,070	20,070
20,627	14,415	0	432-111	SUPERVISOR	0.00	0	0	0
15,587	15,642	15,732	432-112	SR. ENG. TECH.	0.24	16,074	16,074	16,074
11,258	11,529	11,589	432-113	ADMN CLERK	0.00	0	0	0
46,348	48,179	47,655	432-114	CREW LEADER-COLLECTION	1.00	50,563	50,563	50,563
121,930	124,976	124,976	432-115	MUNI.MAINT.WORKER	3.17	125,012	125,012	125,012
0	0	0	432.116	MAINT LEAD WORKER	0.00	16,080	0	0
12,662	11,223	14,081	432-117	ACCT/UB CLERK II	0.00	0	0	0
19,786	20,737	20,398	432-118	ENG TECH I	0.20	9,914	9,914	9,914
7,074	14,919	14,993	432-140	PUBLIC WORKS SECRETARY	0.39	16,064	16,064	16,064
16,657	17,007	17,089	432-119	MECHANIC	0.36	18,134	18,134	18,134
1,996	1,799	4,500	432-130	OVERTIME	0.00	4,500	4,500	4,500
79,157	73,704	90,935	432-210	GROUP INSURANCE	0.00	85,082	85,082	85,082
21,915	22,469	23,943	432-220	FICA	0.00	21,639	21,639	21,639
37,430	37,660	36,597	432-230	RETIREMENT	0.00	32,577	32,577	32,577
282	297	313	432-250	EMPLOYMENT	0.00	283	283	283
7,942	7,069	12,059	432-260	SAIF/WBF	0.00	6,504	6,504	6,504
<b>438,505</b>	<b>440,189</b>	<b>454,378</b>		<b>Personal Services</b>	<b>5.60</b>	<b>422,496</b>	<b>406,416</b>	<b>406,416</b>
794	882	1,306	432-290	MEMBERSHIPS		1,119	1,119	1,119
11,824	10,849	36,600	432-300	TECHNICAL SERVICES		36,600	36,600	36,600
20,523	21,097	25,000	432-330	PROFESSIONAL SERVICES		25,000	25,000	25,000
1,196	4,478	3,000	432-430	REPAIR & MAINT SVC		3,000	3,000	3,000
0	49	1,000	432-440	RENTAL		1,000	1,000	1,000
26	107	900	432-540	ADVERTISING/PROMOTION		900	900	900
1,196	1,449	4,571	432-580	TRAINING/TRAVEL		3,917	3,917	3,917
2,837	4,242	3,000	432-610	OFFICE SUPPLIES		3,000	3,000	3,000
3,953	3,848	10,000	432-611	OPERATING SUPPLIES		10,000	10,000	10,000
2,096	2,042	3,918	432-612	UNIFORMS/CLOTHING		3,357	3,357	3,357
13,596	13,471	32,000	432-613	EQUIP.OPERATING SUPPLIES		32,000	32,000	32,000
48	413	1,500	432-615	TOOLS & SMALL EQUIP.		1,500	1,500	1,500
9,517	9,767	7,500	432-620	UTILITIES		7,500	7,500	7,500
1,410	855	2,000	432-700	BLDG. & GROUNDS MAINT.		2,000	2,000	2,000
<b>69,017</b>	<b>73,547</b>	<b>132,295</b>		<b>Material &amp; Services</b>		<b>130,893</b>	<b>130,893</b>	<b>130,893</b>
0	0	500	432-720	BUILDINGS		500	500	500
147	0	500	432-730	PROJECTS/IMPROV.		500	500	500
129	251	10,000	432.741	EQUIP./MACHINERY		10,000	10,000	10,000
0	0	500	432.743	FURNITURE		500	500	500
<b>276</b>	<b>251</b>	<b>11,500</b>		<b>Capital Outlay</b>		<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
55,517	57,183	57,183	491-000	TRANS. TO GEN FUND		82,373	57,183	57,183
2,000	9,710	10,000	491-001	TRANS. TO EQ. RESERVE		10,000	10,000	10,000
0	0	143,418	491-502	TRANSFER TO RESERVE FUND		143,418	143,418	143,418
<b>57,517</b>	<b>66,893</b>	<b>210,601</b>		<b>Transfer</b>		<b>235,791</b>	<b>210,601</b>	<b>210,601</b>
0	0	24,449	490-001	<b>OPERATING CONTINGENCY</b>		23,716	23,716	23,716

192,848	198,952	205,248	470-001	CWSRF LOAN R89750 P	211,743	211,743	211,743
88,693	81,609	74,303	470-002	CWSRF LOAN R89750 I&F	66,766	66,766	66,766
198,519	204,317	210,286	470-003	CWSRF LOAN R89751 P #3	216,428	216,428	216,428
128,758	132,299	125,308	470-004	CWSRF LOAN R89751 I&F #3	118,115	118,115	118,115
250,000	250,000	250,000	470-005	CWSRF LOAN R89752 P #4	250,000	250,000	250,000
<u>21,875</u>	<u>20,625</u>	<u>19,375</u>	470-006	CWSRF LOAN R89752 I&F #4	<u>18,125</u>	<u>18,125</u>	<u>18,125</u>
880,693	887,802	884,520		<b>Debt</b>	881,177	881,177	881,177
1,446,008	1,468,681	1,717,743		<b>TOTAL COLLECTIONS EXPENDITURES</b>	1,705,573	1,664,303	1,664,303
0	0	0	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>	79,496	162,036	162,036
2,280,187	2,247,968	2,655,460		<b>TOTAL WASTEWATER REVENUES</b>	2,707,776	2,707,776	2,707,776
686,447	687,137	937,717		<b>TOTAL TREATMENT EXPENDITURES</b>	922,707	881,437	881,437
<u>1,446,008</u>	<u>1,468,681</u>	<u>1,717,743</u>		<b>TOTAL COLLECTIONS EXPENDITURES</b>	<u>1,785,069</u>	<u>1,826,339</u>	<u>1,826,339</u>
147,731	92,149	0		<b>ENDING FUND BALANCE</b>	0	0	0

# WASTEWATER

## SYSTEM DEVELOPMENT, CAPITAL & DEPRECIATION FUNDS

### AT A GLANCE

**SYSTEM DEVELOPMENT (SDC) FUND:**

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.

**WASTEWATER CAPITAL RESERVE FUND:**

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

**WASTEWATER DEPRECIATION RESERVE FUND:**

This is a reserve fund brought about through the wastewater rates. The money in this reserve fund will be designated to provide for upgrades and maintenance to the existing distribution and transmission system.

#### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 - Infrastructure</b>	No funds were spent in SDC & Capital Funds in 2016-2017
	\$27,777 was spent in Depreciation Fund for Facility Plan Implementation Engineering

#### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Funds will be spent as needed for waterline replacement and upgrades

**CAPITAL OUTLAY:**

Wastewater SDC Fund:	
MAO/System expansion	\$ 300,000
Wastewater Capital Construction Fund:	
System upgrades & Facility Plan Implementation	\$ 435,000
Wastewater Depreciation Fund:	
MAO upgrades/Phase 1 Facility Implementation	\$2,590,334

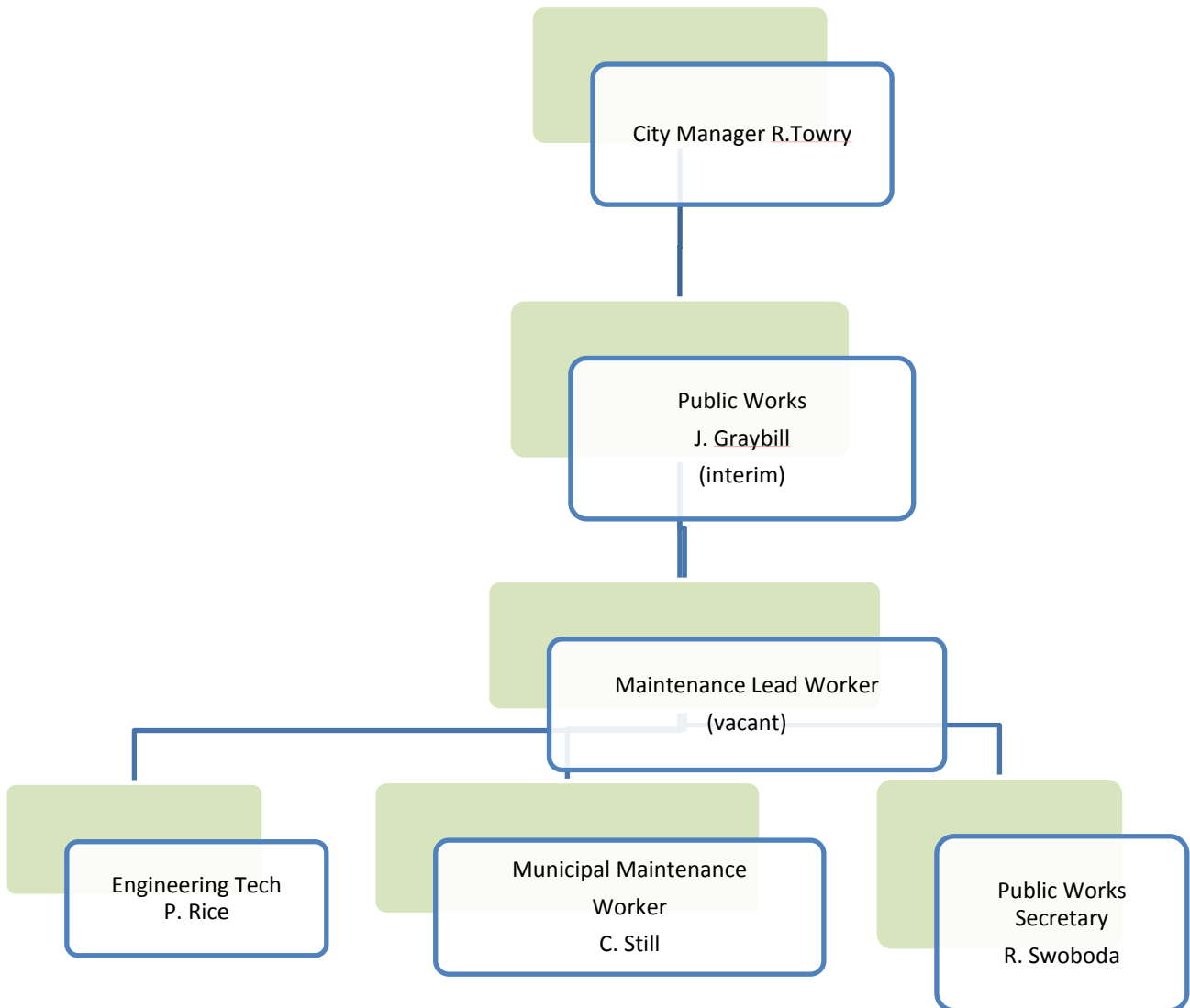
2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>551 000</b>	<b>WASTEWATER DEV. RESERVE FUND Revenues</b>				
361,801	388,987	408,714	300-000	BEG. WORKING CAPITAL		447,935	447,935	447,935
22,157	21,951	0	340-004	SEWER DEV. FEES		1,000	1,000	1,000
2,950	1,098	0	355-000	SEWER DEV. FEES PRIN.		0	0	0
1,732	2,309	1,867	361-000	INTEREST		1,877	1,877	1,877
346	710	1,000	361-001	SEWER DEV. FEES INTEREST		0	0	0
388,987	415,055	411,581		<b>TOTAL WASTEWATER DEV. RESERVE REVENUES</b>		450,812	450,812	450,812
			<b>330</b>	<b>WASTEWATER DEV. RESERVE FUND Expenditures</b>				
0	0	50,000	432-330	PROFESSIONAL SERVICES		50,000	50,000	50,000
0	0	50,000		<b>Material &amp; Services</b>		50,000	50,000	50,000
0	0	300,000		WASTEWATER SYSTEM		300,000	300,000	300,000
0	0	300,000		<b>Capital Outlay</b>		300,000	300,000	300,000
0	0	350,000		<b>TOTAL WASTEWATER DEV. RESERVE EXPENDITURES</b>		350,000	350,000	350,000
0	0	61,581	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		100,812	100,812	100,812
388,987	415,055	411,581		<b>WASTEWATER DEPRECIATION REVENUES</b>		450,812	450,812	450,812
0	0	411,581		<b>WASTEWATER DEPRECIATION EXPENDITURES</b>		450,812	450,812	450,812
388,987	415,055	0		<b>ENDING FUND BALANCE</b>		0	0	0

<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
			<b>552</b>	<b>WASTEWATER CAPITAL FUND</b>				
			<b>000</b>	<b>Revenues</b>				
515,723	518,114	520,561	300-000	BEG. WORKING CAPITAL		525,526	525,526	525,526
2,391	2,976	2,447	361-000	INTEREST		2,295	2,295	2,295
<u>518,114</u>	<u>521,090</u>	<u>523,008</u>		<b>TOTAL WASTEWATER CAPITAL REVENUES</b>		<u>527,821</u>	<u>527,821</u>	<u>527,821</u>
			<b>340</b>	<b>WASTEWATER CAPITAL FUND</b>				
				<b>Expenditures</b>				
0	0	75,000	432-330	PROFESSIONAL SERVICES		75,000	75,000	75,000
0	0	75,000		<b>Material &amp; Services</b>		75,000	75,000	75,000
0	0	80,000	432-561	WASTEWATER SYSTEM		435,000	435,000	435,000
0	0	355,000	432-562	FACILITY PLAN IMPLEMENTATION		0	0	0
0	0	435,000		<b>Capital Outlay</b>		435,000	435,000	435,000
0	0	510,000		<b>TOTAL WASTEWATER CAPITAL EXPENDITURES</b>		<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
0	0	13,008	490.002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		17,821	17,821	17,821
518,114	521,090	523,008		<b>WASTEWATER CAPITAL REVENUES</b>		527,821	527,821	527,821
0	0	523,008		<b>WASTEWATER CAPITAL EXPENDITURES</b>		<u>527,821</u>	<u>527,821</u>	<u>527,821</u>
518,114	521,090	0		<b>ENDING FUND BALANCE</b>		0	0	0

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>553 000</b>	<b>WASTEWATER DEPRECIATION FUND Revenues</b>				
1,342,308	1,164,064	1,025,686	300-000	BEG. WORKING CAPITAL		1,261,715	1,261,715	1,261,715
(10)	0	0	340-001	I&I USER FEES		0	0	0
5,835	6,283	5,332	361-000	INTEREST		4,953	4,953	4,953
0	0	0	393-101	FEDERAL APPROPRIATION		2,000,000	2,000,000	2,000,000
0	0	286,836	391-001	TRANSFERS IN		286,836	286,836	286,836
<b>1,348,133</b>	<b>1,170,347</b>	<b>1,317,854</b>		<b>TOTAL WASTEWATER DEPREC. REVENUES</b>		<b>3,553,504</b>	<b>3,553,504</b>	<b>3,553,504</b>
			<b>340</b>	<b>WASTEWATER DEPRECIATION FUND Expenditures</b>				
169,335	103,833	350,000	432-330	PROFESSIONAL SERVICES		750,000	750,000	750,000
0	0	50,000	432-331	WW FACILITY PLAN		0	0	0
<b>169,335</b>	<b>103,833</b>	<b>400,000</b>		<b>Material &amp; Services</b>		<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
239	0	150,000	432-731	I & I		150,000	150,000	150,000
0	0	0	432-734	PHASE #1 WW FACILITY UPGRADE		2,000,000	2,000,000	2,000,000
0	0	650,000	732-730	MAO REQUIREMENTS		340,334	340,334	340,334
14,495	1,050	100,000	732-800	SEWER LATERAL PROGRAM		100,000	100,000	100,000
<b>14,734</b>	<b>1,050</b>	<b>900,000</b>		<b>Capital Outlay</b>		<b>2,590,334</b>	<b>2,590,334</b>	<b>2,590,334</b>
<b>184,069</b>	<b>104,883</b>	<b>1,300,000</b>		<b>TOTAL WASTEWATER DEPRECIATION EXPENDITURES</b>		<b>3,340,334</b>	<b>3,340,334</b>	<b>3,340,334</b>
0	0	17,854	490-002	RESERVED FOR FUTURE EXPENDITURES		213,170	213,170	213,170
<b>1,348,133</b>	<b>1,170,347</b>	<b>1,317,854</b>		<b>WASTEWATER DEPRECIATION REVENUES</b>		<b>3,553,504</b>	<b>3,553,504</b>	<b>3,553,504</b>
<b>184,069</b>	<b>104,883</b>	<b>1,317,854</b>		<b>WASTEWATER DEPRECIATION EXPENDITURES</b>		<b>3,553,504</b>	<b>3,553,504</b>	<b>3,553,504</b>
<b>1,164,064</b>	<b>1,065,465</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>



# City of Sweet Home Storm water Fund



# STORM WATER OPERATING FUND

## AT A GLANCE

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.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	Storm water systems were maintained to avoid local flooding issues

### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Storm water systems will continue to be maintained to avoid local flooding issues

**CAPITAL OUTLAY:**

No capital outlay purchases proposed



<b>2015</b>	<b>2016</b>	<b>2017</b>			<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Acct.</b>	<b>Description</b>	<b>FTE</b>	<b>Proposed</b>	<b>Approve</b>	<b>Adopted</b>
				<b>STORM WATER OPERATING FUND</b>				
			<b>000</b>	<b>Revenues</b>				
59,748	110,602	149,570	300-000	BEGINNING FUND BALANCE		25,847	25,847	25,847
60,072	60,420	60,000	340-001	STORM WATER USER FEES		60,000	60,000	60,000
402	780	586	361-000	INTEREST		529	529	529
<b>120,222</b>	<b>171,801</b>	<b>210,156</b>		<b>TOTAL STORM WATER REVENUES</b>		<b>86,376</b>	<b>86,376</b>	<b>86,376</b>

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
<b>STORM WATER OPERATING FUND</b>								
<b>Expenditures</b>								
1,934	803	0	431-111	SUPERVISOR	0.00	0	0	0
0	0	42,560	431-115	MUNICIPAL MAINT WORKER	1.00	45,163	45,163	45,163
0	0	0	431.116	MAINT LEAD WORKER	0.00	1,788	0	0
1,101	976	1,224	431-117	ACCT/UB CLERKS II	0.00	0	0	0
1,839	1,925	3,794	431-118	ENG. TECH I	0.02	1,983	1,983	1,983
460	1,148	1,153	431-140	PW SECRETARY	0.03	1,236	1,236	1,236
27	35	1,500	431-130	OVERTIME	0.00	1,500	1,500	1,500
1,383	1,395	15,176	431-210	GROUP INSURANCE	0.00	17,850	17,850	17,850
402	365	3,826	431-220	FICA	0.00	3,875	3,875	3,875
715	578	6,292	431-230	RETIREMENT	0.00	5,986	5,986	5,986
16	6	50	431-250	EMPLOYMENT	0.00	51	51	51
197	102	4,472	431-260	SAIF	0.00	4,722	4,722	4,722
<b>8,074</b>	<b>7,332</b>	<b>80,047</b>		<b>Personal Services</b>	<b>1.05</b>	<b>84,154</b>	<b>82,366</b>	<b>82,366</b>
0	0	200	431-290	MEMBERSHIPS		0	0	0
47	980	1,000	431-330	PROFESSIONAL SERVICES		1,000	1,000	1,000
0	0	500	431-430	REPAIR & MAINT. SVC		510	510	510
0	0	500	431-540	ADVERTISING/PROMOTION		0	0	0
0	0	700	431-580	TRAINING/TRAVEL		0	0	0
0	399	1,500	431-611	OPERATING SUPPLIES		712	712	712
0	0	650	431-612	UNIFORMS/CLOTHING		0	0	0
0	0	100	431-615	TOOLS & SMALL EQUIP.		0	0	0
0	0	500	431-620	UTILITIES		0	0	0
<b>47</b>	<b>1,379</b>	<b>5,650</b>		<b>Material &amp; Services</b>		<b>2,222</b>	<b>2,222</b>	<b>2,222</b>
0	1,685	2,000	431-730	PROJECTS/IMPROV.		0	0	0
0	1,685	2,000		<b>Capital Outlay</b>		0	0	0
0	5,000	20,000	491-002	TRANS. TO EQ. RESERVE		0	0	0
1,500	3,000	47,000	491-003	TRANSFER TO CAPITAL		0	0	0
0	0	47,000	491-502	TRANSFER TO DEPREC. RES.		0	0	0
<b>1,500</b>	<b>8,000</b>	<b>114,000</b>		<b>Transfer</b>		<b>0</b>	<b>0</b>	<b>0</b>
0	0	8,459	490-001	OPERATING CONTINGENCY		0	0	0
<b>9,621</b>	<b>18,397</b>	<b>210,156</b>		<b>TOTAL STORM WATER EXPENDITURES</b>		<b>86,376</b>	<b>84,588</b>	<b>84,588</b>
0	0	0	490-002	RESERVED FOR FUTURE EXPENDITURES		0	1,788	1,788
<b>120,222</b>	<b>171,801</b>	<b>210,156</b>		<b>STORM WATER REVENUES</b>		<b>86,376</b>	<b>86,376</b>	<b>86,376</b>
<b>9,621</b>	<b>18,397</b>	<b>210,156</b>		<b>STORM WATER EXPENDITURES</b>		<b>86,376</b>	<b>86,376</b>	<b>86,376</b>
<b>110,602</b>	<b>153,405</b>	<b>0</b>		<b>ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>

# STORM WATER

## SYSTEM DEVELOPMENT, CAPITAL & DEPRECIATION FUNDS

### AT A GLANCE

**SYSTEM DEVELOPMENT (SDC) FUND:**

This Fund allows the City to 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 Storm water Capital Reserve.

**STORM WATER CAPITAL RESERVE FUND:**

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

**STORM WATER DEPRECIATION RESERVE FUND:**

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.

#### FY 2016-2017

Council Goals	Department Accomplishments
<b>Goal 1 – Infrastructure</b>	No funds were spent in 2016-2017

#### FY 2017-2018

Council Goals	Department Objectives
<b>Goal 1 – Infrastructure</b>	Funds will be spent as needed for storm water system upgrades

**CAPITAL OUTLAY:**

Storm water SDC Fund:	
Storm water system projects, as needed	\$ 10,700
Storm water Capital Construction Fund:	
Storm water system projects, as needed	\$ 55,000
Storm water Depreciation Fund:	
Storm water system projects, as needed	\$120,000

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>561 000</b>	<b>STORM WATER DEV. RESERVE FUND Revenues</b>				
10,765	10,815	10,866	300-000	BEG. WORKING CAPITAL		10,970	10,970	10,970
50	62	51	361-000	INTEREST		47	47	47
10,815	10,877	10,917		<b>TOTAL STORM WATER DEV. RESERVE REVENUE</b>		11,017	11,017	11,017
			<b>360</b>	<b>STORM WATER DEV. RESERVE FUND Expenditures</b>				
0	0	10,700	431-330	STORM WATER SYSTEM		10,700	10,700	10,700
0	0	10,700		<b>Capital Outlay</b>		10,700	10,700	10,700
0	0	10,700		<b>TOTAL STORM WATER DEV. RESERVE EXPENDITURES</b>		10,700	10,700	10,700
0	0	217	490.002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		317	317	317
10,815	10,877	10,917		<b>STORM WATER DEV. RESERVE REVENUES</b>		11,017	11,017	11,017
0	0	10,917		<b>STORM WATER DEV. RESERVE EXPENDITURES</b>		11,017	11,017	11,017
10,815	10,877	0		<b>ENDING FUND BALANCE</b>		0	0	0

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>562 000</b>	<b>STORM WATER CAPITAL CONSTRUCTION FUND Revenues</b>				
24,747	22,451	25,559	300-000	BEG. WORKING CAPITAL		72,873	72,873	72,873
107	137	108	361-000	INTEREST		164	164	164
1,500	3,000	47,000	391-001	TRANSFERS IN		0	0	0
<u>26,354</u>	<u>25,588</u>	<u>72,667</u>		<b>TOTAL STORM WATER CAPITAL CONST. REVENUE</b>		<u>73,037</u>	<u>73,037</u>	<u>73,037</u>
			<b>360</b>	<b>STORM WATER CAPITAL CONSTRUCTION FUND Expenditures</b>				
<u>0</u>	<u>0</u>	<u>10,000</u>	431-330	PROFESSIONAL SERVICES		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
0	0	10,000		<b>Material &amp; Services</b>		10,000	10,000	10,000
<u>3,903</u>	<u>0</u>	<u>55,000</u>	431-450	STORM WATER SYSTEM		<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
3,903	0	55,000		<b>Capital Outlay</b>		55,000	55,000	55,000
3,903	0	65,000		<b>TOTAL STORM WATER CAPITAL CONST. EXPENDITURE</b>		65,000	65,000	65,000
0	0	7,667	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		8,037	8,037	8,037
26,354	25,588	72,667		<b>STORM WATER CAPITAL CONST. REVENUES</b>		73,037	73,037	73,037
<u>3,903</u>	<u>0</u>	<u>72,667</u>		<b>STORM WATER CAPITAL CONST. EXPENDITURE</b>		<u>73,037</u>	<u>73,037</u>	<u>73,037</u>
22,451	25,588	0		<b>ENDING FUND BALANCE</b>		0	0	0

2015 Actual	2016 Actual	2017 Adopted	Acct.	Description	2018 FTE	2018 Proposed	2018 Approve	2018 Adopted
			<b>562 000</b>	<b>STORM WATER DEPRECIATION FUND Revenues</b>				
88,642	83,976	84,373	300-000	BEG. WORKING CAPITAL		132,244	132,244	132,244
397	482	397	361-000	INTEREST		423	423	423
0	0	47,000	391-001	TRANSFERS IN		0	0	0
89,039	84,458	131,770		<b>TOTAL STORM WATER DEPRECIATION REVENUE</b>		132,667	132,667	132,667
			<b>360</b>	<b>STORM WATER DEPRECIATION FUND Expenditures</b>				
0	0	10,000	431-330	PROFESSIONAL SERVICES		10,000	10,000	10,000
0	0	10,000		<b>Material &amp; Services</b>		10,000	10,000	10,000
5,063	0	120,000	431-450	STORM WATER SYSTEM		120,000	120,000	120,000
5,063	0	120,000		<b>Capital Outlay</b>		120,000	120,000	120,000
5,063	0	130,000		<b>TOTAL STORM WATER DEPR. EXPENDITURES</b>		130,000	130,000	130,000
0	0	1,770	490-002	<b>RESERVED FOR FUTURE EXPENDITURES</b>		2,667	2,667	2,667
89,039	84,458	131,770		<b>STORM WATER DEPRECIATION REVENUES</b>		132,667	132,667	132,667
5,063	0	131,770		<b>STORM WATER DEPR. EXPENDITURES</b>		132,667	132,667	132,667
83,976	84,458	0		<b>ENDING FUND BALANCE</b>		0	0	0



# References



**2017-2018 MONTHLY SALARY SCHEDULE**

2.5% increase General Employees  
3% increase Police/Dispatch Employees

Salary Schedule by Positions		Salary Range						Step in Budget	
		A	B	C	D	E	F	salary*	step
<b><u>LEGISLATIVE</u></b>									
0.15	Mayor (1 elected)	\$85				\$85		\$85	
0.85	City Council (7elected)	\$75				\$75		\$75	
<b><u>EXECUTIVE</u></b>									
1	City Manager	\$7,635	\$8,017	\$8,417	\$8,670	\$8,930		\$8,930	E
1	Administrative Assistant	\$4,280	\$4,494	\$4,719	\$4,861	\$5,006		\$5,006	E
<b><u>FINANCE</u></b>									
1	Finance Director	\$5,846	\$6,138	\$6,445	\$6,638	\$6,837		\$6,837	E
1	Accounting Supervisor	\$4,092	\$4,297	\$4,512	\$4,737	\$4,973		\$4,512	C
1	Accounting Technician	\$3,094	\$3,249	\$3,411	\$3,513	\$3,619		\$3,619	E
1	Acctg/UB Clerk II	\$3,045	\$3,197	\$3,357	\$3,458	\$3,562		\$3,357	C
<b><u>MUNICIPAL COURT</u></b>									
0.25	Judge	\$4,350				\$4,350		\$4,350	
2	Court Clerk II	\$3,045	\$3,197	\$3,357	\$3,458	\$3,562		\$3,562/\$3,357	E/C
0.6	Court Clerk I	\$2,877	\$3,021	\$3,172	\$3,267	\$3,365		\$2,019	E
<b><u>COMMUNITY DEVELOPMENT</u></b>									
1	Economic & Community Dev. Director	\$5,846	\$6,138	\$6,445	\$6,638	\$6,837		\$6,701	D
1	Planning Assistant	\$3,094	\$3,249	\$3,412	\$3,513	\$3,619		\$3,412	C
1	Code Enforcement Officer	\$3,243	\$3,405	\$3,575	\$3,683	\$3,793		\$3,405	B
<b><u>BUILDING INSPECTION PROGRAM</u></b>									
1	Building Inspector	\$4,640	\$4,872	\$5,116	\$5,269	\$5,427		\$5,427	E
1	Permit Technician	\$3,094	\$3,249	\$3,411	\$3,513	\$3,619		\$3,619	E
<b><u>PARKS</u></b>									
1	Crew Leader - Parks	\$3,518	\$3,694	\$3,879	\$3,995	\$4,115		\$4,115	E
1.5	Parks Maintenance Worker	\$2,877	\$3,021	\$3,172	\$3,267	\$3,365		\$3,249	D
0.2	Park Temporary Labor	\$11.00/hr				\$11.00/hr		\$11.00/hr	
<b><u>POLICE</u></b>									
1	Chief of Police	\$6,323	\$6,639	\$6,971	\$7,180	\$7,395		\$7,395	E
1	Emergency Communication Supervisor	\$4,506	\$4,732	\$4,968	\$5,117	\$5,271	\$5,534	\$5,534	E
2	Patrol Service Division Sergeant	\$5,209	\$5,469	\$5,743	\$5,915	\$6,092	\$6,397	\$6,397	E
12	Police Officer	\$4,143	\$4,350	\$4,567	\$4,795	\$5,035	\$5,287		VARIES
1	Community Services Specialist/CEO	\$3,074	\$3,228	\$3,389	\$3,559	\$3,737	\$3,923	\$3,923	E
5	Dispatcher	\$3,228	\$3,390	\$3,559	\$3,737	\$3,924	\$4,120		VARIES
<b><u>LIBRARY</u></b>									
1	Director of Library Services	\$4,647	\$4,879	\$5,123	\$5,277	\$5,435		\$5,424	E
2	Library Assistant ( 3 part-time-hourly)	\$16.61	\$17.44	\$18.31	\$18.86	\$19.43			VARIES
<b><u>PUBLIC WORKS</u></b>									
1	Public Works Director	\$5,846	\$6,138	\$6,445	\$6,638	\$6,837		\$6,837	E
1	Public Works Secretary	\$2,877	\$3,021	\$3,172	\$3,267	\$3,365		\$3,365	E
1	Senior Engineer	\$4,678	\$4,912	\$5,158	\$5,313	\$5,472		\$5,472	E
1	Engineering Tech I	\$3,531	\$3,708	\$3,893	\$4,010	\$4,130		\$4,130	E
1	Mechanic	\$3,518	\$3,694	\$3,879	\$3,995	\$4,115		\$4,115	E
1	Crew Leader - Streets	\$3,518	\$3,694	\$3,879	\$3,995	\$4,115		\$4,115	E
2	Crew Leader - Coll & Dist	\$3,531	\$3,708	\$3,893	\$4,010	\$4,130		\$4,130	E
8.5	Municipal Maintenance Worker	\$3,094	\$3,249	\$3,411	\$3,513	\$3,619			VARIES
<b><u>NON-DEPARTMENTAL</u></b>									
0.25	City Attorney	\$4,821				\$4,821			
59.3									
* Salary schedule does not include longevity, vacation cashout, incentives or certifications									
Proposed budget has these included in the employees' salary									





**DETAIL OF 2017-2018 CAPITAL IMPROVEMENT PLAN (CIP) PURCHASES**

Fund/Department	Amount in Budget	Capital Improvement Plan (CIP) Schedule
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**GENERAL FUND - PARKS**

**Materials & Services**

Professional Services	\$32,000	usual customary work
	\$10,000	Tree Removal (per Tree Health Assessment of 4/2011)
	\$3,000	Hobart Mowing (special equipment needed)
	<u>\$45,000</u>	

**Capital Outlay**

Buildings	\$635	Northside CIP #18 - restrooms upgrades/improvements
	\$4,775	Northside CIP #19 - raquetball court light improvements
	<u>\$5,410</u>	

Projects/Improvements	\$3,946	Northside CIP #24 - Irrigation System Upgrades
	\$5,080	Sankey Park CIP #29 - Weddle Bridge Maintenance & Tuning
	\$3,810	Sankey Park CIP #30 - Dahlenburg Bridge repaint
	\$25,400	Strawberry Concept #3 - Parking Improvements
	\$840	Park-wide CIP #49 - Wayfinding signage system
	\$975	Park-wide CIP #50 - Wayfinding signage system
	\$32,385	Sankey Park CIP #27 - parking area
	\$7,620	Sankey Park CIP #28 - entry plaza
	<u>\$80,056</u>	

Equipment/Machinery	\$6,350	Sankey Park CIP #31 - trashcans
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**GENERAL FUND - NON-DEPARTMENTAL**

<b>Capital Outlay</b>	\$50,000	Building & Grounds CIP #1 - City Hall Exterior Improvements
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**SPECIAL REVENUE FUNDS - PATH PROGRAM FUND**

Capital Outlay	\$50,000	Streets CIP 1 - ADA ramps
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**SPECIAL REVENUE FUNDS - STREET MAINTENANCE CAPITAL FUND**

Materials & Services	\$50,000	Streets CIP# 5 - Harding Street to Mt View
Capital Outlay	\$250,000	Streets CIP# 5 - Harding Street to Mt View
	\$300,000	Streets CIP# 18 - 54th/Riggs Hill Rd match

**SPECIAL REVENUE FUNDS - PROJECT/EQUIPMENT RESERVE FUND**

Capital Outlay	\$45,000	Vehicle CIP - vehicle replacement
	\$10,000	Building & Grounds CIP #4 - City Hall upgrades/improvements
	\$10,000	Information Technology (IT) Improvements

**SPECIAL REVENUE FUNDS - WEDDLE BRIDGE**

Materials & Services	0	\$12,000 Park General CIP #40 repair/replace fire suppression sprinkler system on Weddle Bridge
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**SPECIAL REVENUE FUNDS - PARKS & RECREATION FUND**

Capital Outlay	\$11,561	
	<u>\$30,000</u>	Sankey Park Trail Enhancement
	\$41,561	

**WATER FUND**

Depreciation Fund	\$243,710	Water CIP #1 - Grape Street Improvements (if not completed in 2016-17)
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**WASTEWATER FUND**

SDC	\$80,000	Wastewater CIP #6 - 18th/22nd Ave Sewer Mainline upgrade
Depreciation	\$100,000	Wastewater CIP #5 - Collection system rehab/replacements
Depreciation	\$150,000	Wastewater CIP #1 - Facility Plan Update

**STORM WATER FUND**

Depreciation	\$100,000	Storm water CIP #1 - ditch work & culvert on 38th/Long st
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## “SWEET HOME’S PROPERTY TAX LIMITATIONS”

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

Despite the nine attempts to pass a sales tax, 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.

In November 1996 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.

Its replacement, **Measure 50** established a State-wide 10 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.

Today, many taxing entities have turned to utilizing temporary local option levies to help fund services. But these are temporary fixes that need to be renewed every five years and are the first to be subject to compression that brings all of the general taxing entities servicing a specific area back under \$10/\$1,000. Voters who pass these levies find that they still are not able to get the services desired because compression reduced any possible revenue needed.

With the Police and Library services totally funded by these temporary tax levies the City of Sweet Home has experienced a loss of \$9,052,684 in voter approved property tax revenue under the Measure 5 limitation since 1991.

**CITY OF SWEET HOME**  
**ORDER & DESCRIPTION OF REVENUE CLASSIFICATIONS**

**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**  
**DESCRIPTION OF EXPENDITURE CLASSIFICATIONS**

**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

**CITY OF SWEET HOME**  
**BONDED DEBT LIMITATION & SCHEDULE OF**  
**DEBT SERVICE REQUIREMENTS**  
**2017-2018**

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  
2017-2018**

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
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>
	\$1,893,947	\$302,049	\$2,195,996

**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
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>
	\$3,519,779	\$894,405	\$4,414,184

**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
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>
	\$3,750,000		\$137,625	\$3,887,625

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

**WATER TREATMENT PLANT PROJECT:**

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

The original loans were at an interest rate of 1.04% and scheduled to be repaid within 30 years of project completion. Debt service is 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 began making payments on Loan S04002 with payments on G04003 on March 30, 2010.

<b>S04002</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>
	<b>\$5,746,527.44</b>	<b>\$714,720.44</b>	<b>\$6,461,247.88</b>



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

<b>G04003</b>	Principal	Interest	Total
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>
	\$2,786,202	\$1,133,018	\$3,919,220

## Glossary of Municipal Finance and 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 when transactions are recognized, the types and purpose of funds, and the content and organization of the annual financial report.

**Accrual basis** – A method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(2)].

**Activity** – That portion of the work of an organizational unit relating to specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311(2)].

**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 tax** – Commonly referred to as property taxes; a property tax as a percentage of the value of taxable property; a tax based on the assessed 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 Charge** – 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 the general bargaining employees of the City of Sweet Home.

**Appropriation** – Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

**Approved budget** – The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

**Assessed value** – The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (ie. new or enlarged structure)

**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 or the Secretary of State [ORS 297.425].

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

**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.

**Bequest** – A gift by will or personal property; a legacy.

**Biennial budget** – A budget for a 24 month period.

**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 including possible voter approval.

**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 [ORS 294.311(5)].

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

**Budget committee** – Fiscal 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) [ORS 294.414].

**Budget message** – A written explanation prepared by the Budget Officer explaining the proposed budget, articulating the strategies to achieve the City’s goals and identifying budget impacts and changes [ORS 294.403].

**Budget officer** – The person appointed 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 294.331). The City Manager is the designated Budget Officer for the City of Sweet Home.

**Budget period** – A 12 or 24 month period beginning July 1 and ending June 30 of the following calendar year. See also “Fiscal year”.

**Budget transfers** – Amounts moved from one fund to finance activities in another fund. They show expenditures in the originating fund and revenues in the receiving fund.

**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 [ORS 294.311(9)].

**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.

**Commodity Charge** – The portion of the water, sewer, storm water utility rate that covers all other expenses over the base charge costs to operate the utilities.

**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.

**Compression** – A reduction of taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

**Consolidated billing tax rate** – The consolidated billing rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-al valorem taxes, fees, or other charges.

**Constitutional limits** – The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, section 11b, Oregon Constitution)

**Contingency** – An amount appropriated to cover unforeseen events and emergencies which may occur during the budget period. A general operating fund may contain one line for operating contingency and City council must authorize the use of any contingency appropriations [ORS 294.388].

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

**Customer Base Charge** – The portion of the utility user rate that is required to cover the cost of providing the water, sewer and storm water service regardless of amount of usage. Covers such expenses as debt service, billing service, meter reading, etc.

**Debt service** – Annual principal, interest and fee 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 [OAR 150-294.352(1)].

**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** – 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 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (March and September elections)

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

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber means to set aside funds for a future expenditure [ORS 294.311(13)].

**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. They are usually self-supporting. Sweet Home’s three enterprise funds are Water, Wastewater and Storm water Funds [OAR 150-294.352(1)].

**Equipment replacement reserve** – A reserve fund 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.

**Excluded from limitation category** – The category for taxes used to pay debt service.

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

**FEMA** – Federal Emergency Management Association

**Fiscal year** – 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 fee** – 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 excess of the assets of a fund over its liabilities and reserves [ORS 294.311(18)].

**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 [OAR 150-294.352(1)].

**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 [OAR 150-294.352(1)].

**General government category** – The limitation category for taxes used to support general government operations with the exception of paying bonded debt [ORS 310.150(1)(c)].

**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.

**Generally accepted account principal (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.

**Government Finance Officers Association (GFOA)** –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.

**Global Information System (GIS)** - A program that 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.

**Governing body** - County court or board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit (ORS 294.311(20)).

**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.

**Inflow & Infiltration (I&I)** – 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.

**International City/County Management Association (ICMA)** – 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 Transfer** – 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 [ORS 294.463].

**Intrafund Transfer** – A transfer from one existing appropriation category to another within the same fund [ORS 294.463].

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

**Internal service fund** – A fund used to account for fiscal activities when good or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

**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 by a local government for the support of governmental activities.

**Liability** – Debt of other legal obligation arising from transactions in the past which my liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].



**Local government** – Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or mission, a municipal corporation or municipality [ORS 294.311(26)]

**Local Improvement District (LID)** – 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 approved by voters 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 and are subject first to the Measure 5 constitutional limitation.

**Materials and Services** – Expendable materials, operating supplies and contracted services necessary to conduct departmental activity.

**Measure 5** – A constitutional tax rate limitation (Article XI, Section 11b) 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. All general government taxes are limited to \$10 per \$1,000 of ‘real market value’.

**Measure 50** – Initially this measure was passed as measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property’s 1995-96 assessed value by 10% and also limited the amount of annual growth of the assessed value to 3%. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997 and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

**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.

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

**Municipal Corporation** – See “Local government”

**Municipality** – See “Local government”

**National Pollutant Discharge Elimination System (NPDES)** – 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

**Object classification** – A grouping of expenditures, such as personnel services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(29)]

**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.

**Personnel services** – Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions.

**Public Employees Retirement System (PERS)** – 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)

**Program** – A group of related activities to accomplish a major service or functions for which the local government is responsible [ORS 294.311(33)].

**Property taxes** – An ad valorem tax, another other “tax on property” or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

**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.

**Publication** – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

**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.

**Reserved for future expenditures** – An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to “save” money under Oregon budget law.

**Reserve fund** – A fund established to accumulate revenues to use for a specific purpose in the future [ORS 294.346; 280.050].

**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.

**State Accident Insurance Fund (SAIF)** – 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.

**System Development Charges (SDC)** – 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 used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

**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 revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes [ORS 294.471].

**Tax levy** – Total amount of dollar raised in property taxes imposed by the City.

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

**Tax roll** – The official list showing the amount of taxes imposed against each taxable property.

**Tax year** – The fiscal year from July through June 30.

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

**Transient occupancy room/lodging 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

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Sweet Home City Council will be held on June 27, 2017 at 6:30 pm at City of Sweet Home City Hall Annex located at 1140 12th Avenue, Sweet Home, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the City of Sweet Home Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Sweet Home City Hall, between the hours of 8:00 a.m. and 5:00 p.m. or online at [www.ci.sweet-home.or.us](http://www.ci.sweet-home.or.us). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Patricia Gray, Finance Director

Telephone: 541-367-5128

Email: [pgray@ci.sweet-home.or.us](mailto:pgray@ci.sweet-home.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2015-16</b>	<b>Adopted Budget This Year 2016-17</b>	<b>Approved Budget Next Year 2017-18</b>
Beginning Fund Balance/Net Working Capital	9,656,814	9,120,017	9,573,969
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	7,034,298	7,596,158	9,363,614
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,354	6,100	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,135,236	1,301,394	1,514,576
All Other Resources Except Current Year Property Taxes	155,337	152,412	137,816
Current Year Property Taxes Estimated to be Received	2,552,345	2,824,515	2,994,780
<b>Total Resources</b>	<b>20,535,384</b>	<b>21,000,596</b>	<b>23,584,755</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	4,526,846	5,035,568	5,378,989
Materials and Services	3,225,161	4,824,639	5,114,799
Capital Outlay	234,701	4,912,310	6,072,398
Debt Service	1,385,093	1,385,012	1,379,769
Interfund Transfers	1,125,906	1,301,394	1,514,576
Contingencies	0	318,059	309,376
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	10,037,677	3,223,614	3,814,848
<b>Total Requirements</b>	<b>20,535,384</b>	<b>21,000,596</b>	<b>23,584,755</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
General Fund - Legislative	16,960	19,588	24,530
FTE	1	1	1
General Fund - Executive	327,873	262,498	281,417
FTE	2	2	2
General Fund - Finance	205,030	213,390	389,569
FTE	2	2	4
General Fund - Municipal Court	220,055	297,377	303,684
FTE	3.25	3.25	2.85
General Fund - Community Development Department	159,358	191,073	302,029
FTE	2.00	2.00	3.00
General Fund - Parks	131,392	238,925	347,601
FTE	1.22	1.73	2.73
General Fund - Building Department	167,279	180,950	185,989
FTE	2.02	2.02	2.02
General Fund - Community Service Programs	18,300	18,300	28,410
FTE	0	0	0
General Fund - Non-departmental/Non-program	2,633,806	1,729,861	1,888,256
FTE	0.75	0.75	0.25
Police Levy Operating Fund	3,443,897	3,395,032	3,401,469
FTE	22.75	22.75	22.00
Library Levy Operating Fund	424,372	516,464	528,617
FTE	2.10	3.50	2.40
Project/Equipment Reserve Fund	433,885	493,946	599,762
FTE	0	0	0
Narcotic Enforcement Fund	145,739	92,155	93,248
FTE	0	0	0
State Gas Tax Fund	733,784	725,250	770,538
FTE	4.46	4.63	4.10
Street Maintenance Fund	1,533,723	1,516,479	1,651,078
FTE	0	0	0
Path Program	195,477	270,868	258,191
FTE	0	0	0
Public Transit Grant Fund	97,523	90,263	104,515
FTE	0	0	0
Special Events Fund	10,688	19,037	14,477
FTE	0	0	0

Building Reserve Fund	1,078,168	1,096,725	391,364
FTE	0	0	0
Community Center Operating Fund	53,288	45,001	41,100
FTE	0	0	0
Economic & Community Development Fund	609,965	534,853	416,547
FTE	0	0	0
Parks & Recreation Program	45,562	52,105	54,627
FTE	0	0	0
Weddle Bridge Fund	4,654	4,672	4,715
FTE	0	0	0
Special Assessments Fund	769	772	776
FTE	0	0	0
Water Operating Fund	2,178,337	2,471,656	2,379,038
FTE	7.21	7.11	5.44
Water SDC & Capital Reserve Funds	1,017,274	1,189,943	1,580,198
FTE	0	0	0
Wastewater Operating Fund	2,247,968	2,655,460	2,707,776
FTE	8.16	8.08	6.42
Wastewater SDC & Capital Reserve Funds	2,106,492	2,252,443	4,532,137
FTE	0	0	0
Storm Water Drainage Fund	171,801	210,156	86,376
FTE	1.14	1.13	1.05
Storm Water SDC & Capital Reserve Funds	120,923	215,354	1
FTE	0	0	0
General Obligation Bonds	1,042	0	0
FTE	0	0	0
<b>Total Requirements</b>	<b>20,535,384</b>	<b>21,000,596</b>	<b>23,584,755</b>
<b>Total FTE</b>	<b>60.05</b>	<b>61.95</b>	<b>59.26</b>

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2015-16	Rate or Amount Imposed This Year 2016-17	Rate or Amount Approved Next Year 2017-18
Permanent Rate Levy (rate limit 1.4157 per \$1,000)	1.4157	1.4157	1.4157
Police Local Option Levy	6.40	7.85	7.85
Library Local Option Levy	.82	1.17	1.17
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Water Treatment Plant Loans	\$8,532,729	
Wastewater I & I Loans	\$9,163,726	
<b>Total</b>	<b>\$17,696,455</b>	

**RESOLUTION NO. 12 for 2017**

**A RESOLUTION ADOPTING A BUDGET FOR 2017-2018, 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, 2017 to June 30, 2018;

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-advalorum – customer sewer usage charges not to exceed \$33,512.84 and that these taxes are hereby imposed and categorized for tax year 2017-2018 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
Permanent Tax Rate	\$1.4157/\$1000	
Local Option Levies	\$9.0200/\$1000	
Customer Sewer Usage Charges		\$33,512.84

Be it further resolved that the City Council adopts the 2017-2018 budget approved by the Budget Committee in the total sum of \$23,634,755 now on file at City Hall and hereby provides that appropriations are made for the fiscal year beginning July 1, 2017 as follows:

GENERAL FUND

General Government Legislative	\$ 19,530	
Executive Department	278,917	
Finance Department	388,569	
Municipal Court	302,184	
Community Development Dept.	301,329	
Parks	235,785	
Building Program	185,289	
Community Service Programs	28,410	
Non-Departmental	797,235	
Capital Outlay	198,216	
Operating Contingencies	100,000	
Transfers to Other Funds	<u>282,500</u>	
		\$3,117,964

SPECIAL REVENUE FUNDS

Police Levy Fund:	
Police & Communications Operations	\$2,630,541
Capital Outlay	13,920
Operating Contingencies	50,000
Transfers to Other Funds	<u>10,000</u>
	\$2,704,461
Library Levy Fund:	
Operations	\$ 324,767
Capital Outlay	1,000
Operating Contingencies	10,000
Transfers to Other Funds	<u>13,000</u>
	\$ 348,767
State Gas Tax Fund:	
Operations	\$ 427,592
Capital Outlay	8,750
Operating Contingencies	37,112
Transfers to Other Funds	<u>202,242</u>
	\$ 675,696
Street Maintenance Improvements:	
Operations	\$ 470,000
Capital Outlay	710,000
Transfers to Other Funds	<u>25,000</u>
	\$1,205,000
Path Program Fund:	
Capital Outlay	\$ 165,000
Public Transit Grant:	
Operations	\$ 104,515
Special Events Fund:	
Operations	\$ 5,000
Economic & Community Development Fund:	
Operations	\$ 416,547
Community Center Operating Fund:	
Operations	\$ 40,100
Operating Contingencies	<u>1,000</u>
	\$ 41,100



Parks & Recreation Program:		
Operations	\$ 1,333	
Capital Outlay	<u>41,561</u>	\$ 42,894

Weddle Bridge Fund:		
Operations		\$ 4,715

Special Assessments:		
Transfers		\$ 776

RESERVE FUNDS

Project/Equipment Reserve:		
Capital Outlay		\$ 165,000

Narcotic Enforcement Reserve Fund:		
Capital Outlay		\$ 93,248

Building Fund:		
Capital Outlay		\$ 391,364

Water SDC Fund:		
Operations	\$ 75,000	
Capital Outlay	<u>200,000</u>	\$ 275,000

Wastewater SDC Fund:		
Operations	\$ 50,000	
Capital Outlay	<u>300,000</u>	\$ 350,000

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

CAPITAL PROJECT FUNDS

Water Capital Construction Fund:		
Capital Outlay		\$ 170,000
Water Depreciation Reserve Fund:		
Operations	\$ 140,000	
Capital Outlay	<u>420,000</u>	
		\$ 560,000
Wastewater Capital Construction Fund:		
Operations	\$ 75,000	
Capital Outlay	<u>435,000</u>	
		\$ 510,000
Wastewater Depreciation Reserve Fund:		
Operations	\$ 750,000	
Capital Outlay	<u>2,590,334</u>	
		\$3,340,334
Storm Water Capital Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>55,000</u>	
		\$ 65,000
Storm Water Depreciation Fund:		
Operations	\$ 10,000	
Capital Outlay	<u>120,000</u>	
		\$ 130,000

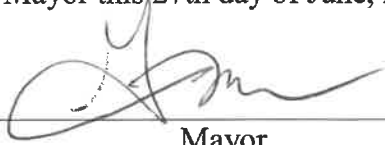
ENTERPRISE FUNDS

Water Fund:		
Operations	\$1,149,177	
Capital Outlay	10,220	
Debt Service	498,592	
Operating Contingencies	71,153	
Transfers to Other Funds	<u>567,356</u>	
		\$2,296,498

<b>Wastewater Fund:</b>		
Operations	\$1,187,665	
Capital Outlay	23,085	
Debt Service	881,177	
Operating Contingencies	40,111	
Transfers to Other Funds	<u>413,702</u>	\$ 2,545,740
 <b>Storm Water Drainage Fund:</b>		
Operations		\$ 84,588
 <b>Total Appropriations</b>		 <b>\$19,819,907</b>

PASSED by the Council and approved by the Mayor this 27th day of June, 2017.

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

  
 \_\_\_\_\_  
 Mayor

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Linn County

# FORM LB-50 2017-2018

Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Sweet Home has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Linn County. The property tax, fee, charge or assessment is categorized as stated by this form.

1140 12th Avenue Sweet Home OR 97386 07/07/2017  
Mailing Address of District City State ZIP code Date

Patricia Gray Finance Director 541-367-5128 pgray@ci.sweet-home.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	1.4157	
2.	Local option operating tax . . . . .	2	9.02	
3.	Local option capital project tax . . . . .	3		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
4.	City of Portland Levy for pension and disability obligations . . . . .	4		
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.		
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>0</b>	

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>1.4157</b>
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Police Operating Levy	11/03/2015	2016	2020	7.85
Library Operating Levy	11/03/2015	2016	2020	1.17

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1 Non-advalorem - delinquent sewer charges		\$33,512.84
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS 454.225 (Must be completed if you have an entry in Part IV)