



**CITY OF SILVERTON**  
**BUDGET**  
**FISCAL YEAR 2014-2015**

*City of Silverton*  
*Budget Committee*  
*Fiscal Year 2014-2015*

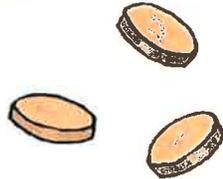
*Mayor:* *Stu Rasmussen*

*Council Members:*

*Bill Cummins*  
*Randal Thomas*  
*Scott Walker*  
*Laurie Carter*  
*Jason Freifinger*  
*Ken Hector*

*Citizen Members:*

*Jeff DeSantis*  
*Kyle Palmer*  
*Rick Lewis*  
*Gary McKeon*  
*Steve Kaser*  
*Oliver Coker*  
*Steve Springer*



*City Manager:* *Robert Willoughby*  
*Finance Director:* *Kathleen Zaragoza*

**CITY OF SILVERTON, OREGON**  
**2014-2015 Budget Calendar**

- 01/14/2014 Worksheets distributed to Department Heads.
- 02/14/2014 Last day to submit proposed budgets to Finance.
- 02/28/2014 Last day to submit proposed narratives to Finance.
- 03/19/2014 Notice of first budget meeting to paper.
- 03/21/2014 City Manager to complete budget message.
- 03/26/2014 **Publish first notice** of first Budget Committee meeting. (Not less than 5 days before the meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing and the website for the second notice. (At least 10 days prior to hearing.)
- 04/4/2014 **Post on website second notice** of first Budget Committee meeting. (Must be posted at least 10 days before the first budget meeting.)
- 04/7/2014 Deliver Preliminary Budgets to Budget Committee, and Department Heads.
- 04/17/2014 **First Budget Committee meeting** and State Revenue Sharing Budget Hearing. Additional meetings will be scheduled as needed. (Meetings will be held in Council Chambers starting at 6:00 pm) (Thursday)
- 04/24/2014 Second Budget Committee meeting. (Thursday)
- 05/01/2014 Third Budget Committee meeting. (Thursday)
- 05/06/2014 Fourth Budget Committee meeting. (Tuesday)
- 05/08/2014 Fifth Budget Committee meeting. (Thursday)
- 05/15/2014 Sixth Budget Committee meeting. (Thursday)
- 05/22/2014 Seventh Budget Committee meeting. (Thursday)
- 06/04/2014 Send budget summaries and notice of council hearing to paper.
- 06/11/2014 **Publish notice** of hearing before the City Council. (Not less than 5 days nor more than 30 days before the meeting.) Publish Budget Summaries and all other required State of Oregon Department of Revenue forms.
- 06/16/2014 Budget Hearing before City Council for adoption of appropriations, tax rate, bonded debt levy and acceptance of State Revenue Sharing.
- 07/11/2014 Submit Notice of Property Tax Levy to County Assessor.

# CITY OF SILVERTON

## Table of Contents 2014-2015 Fiscal Year

### Introductory Section

Budget Message.....	1
Budget Summary .....	6
Sources of Funding Between Funds .....	7
Summary by Fund Type Graph .....	9
General Fund Graphs.....	10

### Budget Detail Section

General Fund .....	12
Electrical Inspections Fund.....	42
Building Operations Fund.....	44
Transportation Fund.....	48
Pool Operations Levy Fund.....	52
Transient Tax Fund.....	54
Street Fund.....	56
Street Improvement SDC Fund .....	60
Street Reimbursement SDC Fund.....	62
Stormwater Improvement SDC Fund .....	64
Stormwater Reimbursement SDC Fund .....	66
Streetlight Improvement Fund.....	68
Street Maintenance Fee Fund .....	70
Stormwater Fee Fund.....	72
Sewer Fund .....	74
Sewer Improvement SDC Fund.....	82
Sewer Reimbursement SDC Fund .....	84
Sewer Debt Reserve Fund .....	86
Water Fund .....	88
Water Improvement SDC Fund .....	96
Water Reimbursement SDC Fund .....	98
General Obligation Debt Service Fund.....	100
Debt Service Fund .....	102
Building Capital Improvement Reserve Fund .....	104
General Operating Reserve Fund.....	106
Parks Fee Fund .....	108
Parks & Recreation Improvement SDC Fund .....	110
Assessment Fund .....	112
CDBG Housing Rehab Fund .....	114
Capital Project Funds.....	116
Internal Service Funds .....	132
Discontinued Funds and Programs .....	139
Resolutions .....	144



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**Fiscal Year 2014-2015 Budget Message  
City of Silverton, Oregon  
April 1, 2014**

Honorable Mayor Rasmussen  
Members of the Silverton City Council  
Citizen Budget Committee Members  
Citizens of the City of Silverton

**INTRODUCTION**

This year's budget is more than the prior year's budget primarily due to the increase in capital expenditures budgeted for the 2014-2015 fiscal year. The City is proposing a budget that maintains service levels at the same level as the prior fiscal year. In the League's 2014 "State of the Cities" report, the League of Oregon Cities stated "the ability of cities in Oregon to provide adequate service continue to be limited by ongoing challenges such as flat or declining property taxes and a significant backlog in critical infrastructure maintenance and improvements." This holds true for Silverton in regards to the backlog of infrastructure needs. The City of Silverton is one of the fortunate cities that have not experienced a decline in property taxes; however the property taxes for Silverton continue to be flat.

During the last several months the City has experienced an increase in new residential home construction. These new homes provide revenue for capital in the form of system development charges, but will also require additional services and increase the expenditures related to inspections and utility billing.

Staffing in the budget being presented is less than the prior fiscal year. No new positions are proposed in this budget. The only proposed change is in the Parking Enforcement Program, which is now called the Enforcement Program. The change will combine parking enforcement and code enforcement activities within the same program. The proposed budget has a change from two part-time positions to one part-time employee and increasing the positions hours so they can handle code enforcement duties and parking enforcement. Doing both with one part-time employee slightly reduces the total FTE approved in last year's budget.

## **City of Silverton FY 2014/2015 Budget Message**

The City continues to evaluate how it can be efficient and meet the service needs of the citizens. The three new parks will require maintenance in the fiscal year 2014-2015 budget and are funded with the \$1.50 per month Park Fee. The City needs to continue to look at what the core mission of the City is before entering into contracts or increasing expenditures.

This will be the first full year of the three fees that were passed by City Council to help cover costs related to park maintenance and improvements, street maintenance and stormwater improvements.

In the upcoming fiscal year, there is a sewer rate, and water rate increase that has been passed by City Council to take effect July 1, 2014. The budget could not be balanced and the planned capital improvements will not be made without these rate increases.

The total proposed budget (all funds) for 2014-2015 fiscal year is **\$25,904,785**. This is a 15.31% increase over the prior fiscal year's adopted budget. If you exclude transfers, contingencies and reserves the total proposed expenditures are **\$13,426,994** for FY 2014-2015, which is a 9.16% increase \$1,126,711 from the FY 2013-2014 adopted budget. The reasons for the increase are related to funds expended for the materials and services, and for capital improvements.

The budget document is organized and prepared by fund type. It has been prepared in accordance with Local Budget Law and Government Accounting Standards. This message highlights the activity and some of the major changes in each of the City's funds.

### **GENERAL FUND**

The total General Fund budget is **\$6,175,712**, which represents a 4.87% increase (\$286,661) over fiscal year (FY) 2013-2014. This year's contingency for General Fund is \$1,476,475, or 23.91% of the total fund expenditures, as compared to last year's contingency of \$1,282,605. The City attempts to maintain a minimum of 15% for each Fund's contingency and this surpasses the minimum. The increase in the General Fund contingency for the current fiscal year's budget is necessary as the City is still in negotiations with both the Police Association and the Public Works Union and the possible change in costs to the City will only be known once these new contracts are settled. The City has also not budgeted in any other salary changes for non-represented employees. To meet the future financial needs from July 1, 2015 through October 31, 2015 for services funded primarily by property taxes, such as those provided by the Police Department and for parks, the City needs to have in contingency or a reserve line item approximately \$765,000 for police and \$75,000 for parks. This is based on the current expenditures for fiscal year 2013-2014.

The General Fund is an unrestricted fund that allocates property taxes, franchise fees, intergovernmental revenues, licenses, permits, fees, fines, transfers and miscellaneous revenues to fund services for police protection, parks maintenance, City Council, city administration (City Manager/City Recorder), finance, planning, code enforcement, legal services, information management services, and municipal court.

**City of Silverton  
FY 2014/2015 Budget Message**

The City's fixed property tax rate is **\$3.6678 per each \$1,000** of assessed valuation. The proposed budget projects **\$2.1 million** in property tax receipts. This is a projected increase of less than 1% over the estimated taxes to be received for the current fiscal year. The decrease in real market value that has lowered the assessed value for some properties will continue to have an impact on tax revenues as the assessed value is only able to grow by 3% and real market can change by a greater amount when the housing market begins to rise. With the increase in new home construction taking place hopefully in the next budget year the City will receive more than it is budgeting, but the estimate for budget purposes must be conservative.

**WORKFORCE**

There are no new positions included in the FY 2014-2015 budget. The proposed budget includes the Parking/ Code Enforcement Officer change from 2 part-time positions to one part-time position with increased hours to handle more proactive code enforcement. The Account Clerk in the Finance Department has continued to work less than the full budgeted FTE, but is budgeted as a 1 FTE in case the workload increases and they are unable to provide customer service demands.

**PROPRIETARY FUNDS**

The proprietary funds include water, sewer, and internal service funds. The FY 2014-2015 budget assumes an increase in water and sewer rates to fund the budgeted operations of those funds.

**CAPITAL PROJECTS FOR FY 2014-2015**

027 Street Construction	\$ 280,000
040 Water Treatment Plant Control Building Roof	25,000
070 Old Mill Park alterations	25,000
207 Dam early warning project	77,220
212 Waste Water Treatment Plant Digester Project	925,502
320 James Street Bridge Girder Repainting & sidewalk repair	84,977
323 Olson Ditch project	83,740
330 East Main Sewer LID, WWTP Lift Station & Sewer Rehab	737,790
340 Silver Creek Intake control cabinet & waterline rehab	565,500
340 Westside 2MG Reservoir	295,000
372 Westfield Park Improvements	<u>24,065</u>
Total	\$ 3,123,794

**NEW FUNDS/PROGRAMS/PROJECTS**

No new funds are being created in the proposed budget. There is one reserve fund, on page 100, that requires the governing body to review its' purpose and determine if it still meets the reason and need for which it was created.

**CONCLUSION**

The City of Silverton has been more fortunate than many cities with respect to property taxes not declining. However, flat property taxes still creates a problem when the cost of providing

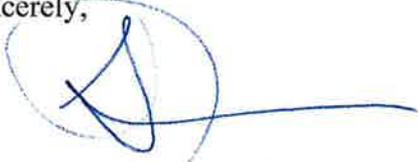
**City of Silverton**  
**FY 2014/2015 Budget Message**

services is increasing at greater rate. Staff will continue to make tough decisions related to services and funding sources to provide services. The City will need to continue to focus its resources on core services.

The City of Silverton has always been a wonderful community to live in, work in and visit. It is important for those in charge to be good stewards of the funds and the responsibilities that have been placed on their shoulders. Citizens and visitors who utilize our streets, sidewalks, parks and other amenities within our city want quality parks, streets without large potholes and sidewalks that are not trip hazards. We will stress as we did last year that this community has involved citizens and without residents doing their part to do what they can when it comes to keeping parks and streets clean, then the community as a whole will not be an inviting place.

I want to thank the Budget Committee for their time and work they have put into this years' budget process. I especially want to thank the Department Head's as they have provided what I believe is a budget that is able to maintain service levels and begin the capital maintenance projects needed to replace old water and sewer lines as well as some necessary street maintenance. Management staff will be available to answer questions as you review this budget and decide on the budget to approve.

Sincerely,



Robert S. Willoughby, City Manager



Kathleen Zaragoza, Finance Director



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**CITY OF SILVERTON  
BUDGET SUMMARY  
FISCAL YEAR 2014-2015**

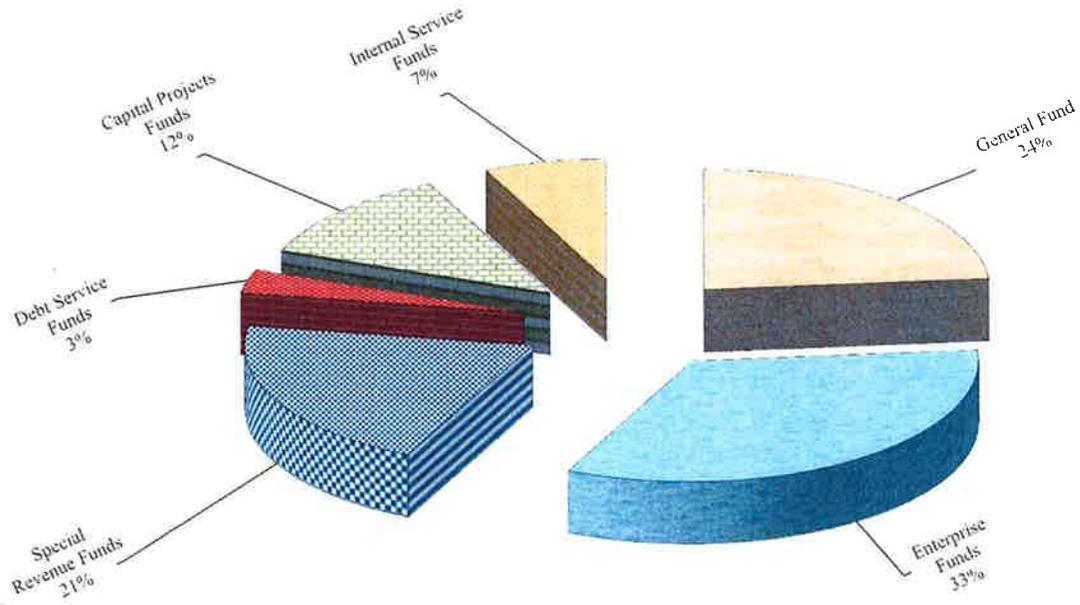
	General Fund	Electrical Inspections Fund	Building Operations Fund	Street Funds	Sewer Funds	Water Funds	Debt Service Funds	Special Revenue Funds	Reserve Funds	Capital Project Funds	Internal Service Funds	Total
Beginning Balance	\$2,038,008	\$13,329	\$42,625	\$1,679,191	\$1,796,736	\$1,743,295	\$341,603	\$764,095	\$1,142,686	\$1,342,248	\$1,486,769	\$12,390,585
Property Taxes current year	2,133,967						241,465	250,000				2,625,432
Fees, Licenses, Permits, Assmnts, Fines & charges	679,630	30,000	137,920	278,488	3,235,464	1,793,273	64,900	279,200		20,000		6,498,605
Intergovernmental, Grants and Donations	198,639			425,000				95,873				739,512
All Other Revenues	125,000	54	90	17,829	7,400	6,485	9,850	21,295	5,825	333,883	7,700	535,411
Transfers	1,010,238			10,091	60,000	82,628	167,008		200,000	1,516,402	289,962	3,335,329
<b>Total Resources</b>	<b>6,185,212</b>	<b>43,383</b>	<b>180,635</b>	<b>2,410,599</b>	<b>5,099,600</b>	<b>3,625,681</b>	<b>824,826</b>	<b>1,410,463</b>	<b>1,348,511</b>	<b>3,212,533</b>	<b>1,783,431</b>	<b>26,124,874</b>
Non-Departmental	383,894											383,894
City Council	6,300											6,300
City Manager	321,976											321,976
Finance	352,875											352,875
Municipal Court	71,553											71,553
Police	2,207,505											2,207,505
Police Reserves	2,250											2,250
Parking Enforcement	42,472											42,472
Planning	229,967											229,967
Facilities Maintenance	262,224											262,224
Parks & Recreation	243,019											243,019
Computer Services	43,000											43,000
Personnel		3,585	135,637	185,429	779,521	577,742		70,193			73,113	1,825,220
Materials & Services		19,650	10,760	124,315	526,245	352,823	4,000	499,329		92,750		1,629,872
Capital				523,857	334,066	171,665		194,700	30,000	3,089,692		4,434,256
Debt Service					830,045	193,730	503,600					1,527,375
<b>Total Expenditures</b>	<b>4,231,975</b>	<b>23,235</b>	<b>146,397</b>	<b>833,601</b>	<b>2,469,877</b>	<b>1,295,960</b>	<b>507,600</b>	<b>764,222</b>	<b>30,000</b>	<b>3,182,442</b>	<b>98,449</b>	<b>13,583,758</b>
Transfers Out											91	3,335,329
Contingency		7,049	10,401	545,373	930,781	1,389,172		79,200				6,190,295
Reserves	1,579,975	13,099	23,837	734,949	627,589	737,189	304,551	555,327	817,871		785,908	3,012,817
Unappropriated Ending Balance				296,676	1,071,353	203,360		11,714	500,640	30,000	899,074	12,675
<b>Total Other Uses</b>	<b>1,953,237</b>	<b>20,148</b>	<b>34,238</b>	<b>1,576,998</b>	<b>2,629,723</b>	<b>2,329,721</b>	<b>317,226</b>	<b>646,241</b>	<b>1,318,511</b>	<b>30,091</b>	<b>1,684,982</b>	<b>12,541,116</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>6,185,212</b>	<b>43,383</b>	<b>180,635</b>	<b>2,410,599</b>	<b>5,099,600</b>	<b>3,625,681</b>	<b>824,826</b>	<b>1,410,463</b>	<b>1,348,511</b>	<b>3,212,533</b>	<b>1,783,431</b>	<b>26,124,874</b>





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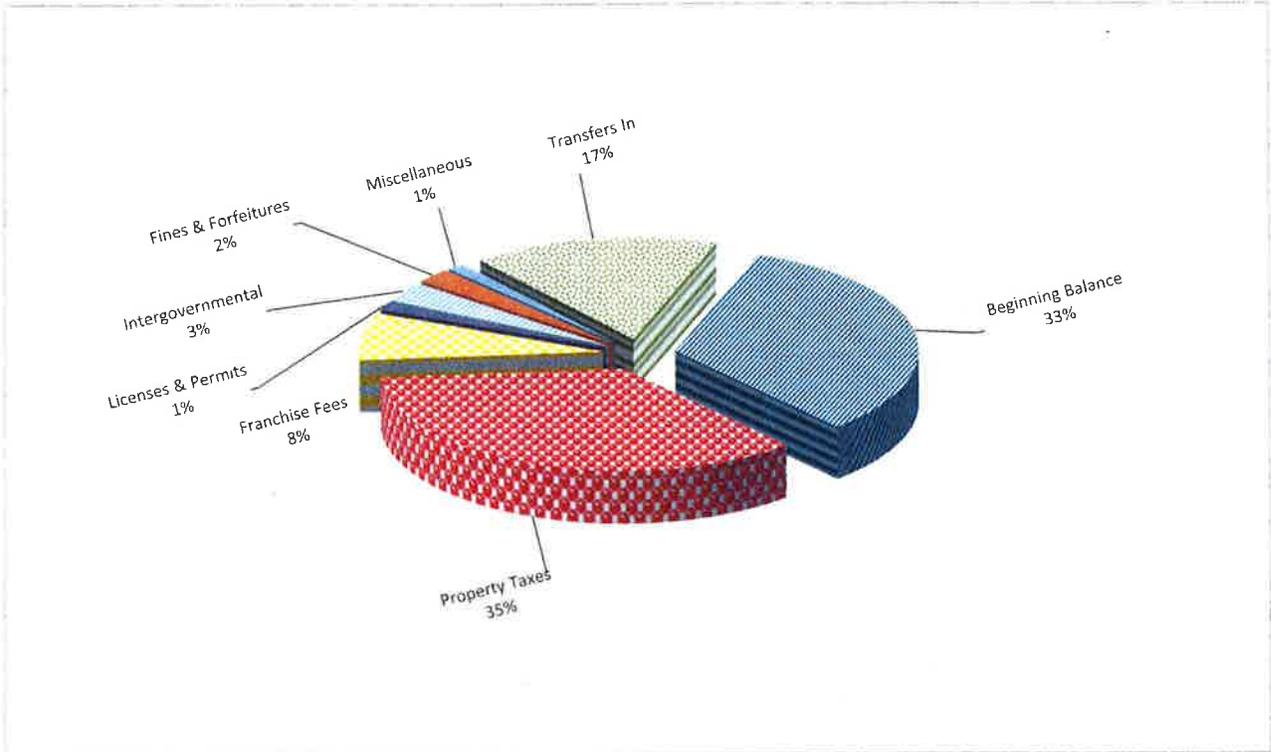
**CITY OF SILVERTON**  
**Summary By Fund Type**  
**Fiscal Year 2014 - 2015**



<b>Fund Type</b>	<b>Amount</b>
General Fund	\$6,185,212
Enterprise Funds	8,725,281
Special Revenue Funds	5,393,591
Debt Service Funds	824,826
Capital Projects Funds	3,212,533
Internal Service Funds	1,783,431
<b>Total</b>	<b>\$26,124,874</b>

The graph above depicts the total budget by fund type. The category with the largest portion of the expenditures is related to Enterprise Funds, which are the water and sewer funds. The next largest are the Capital Project Funds.

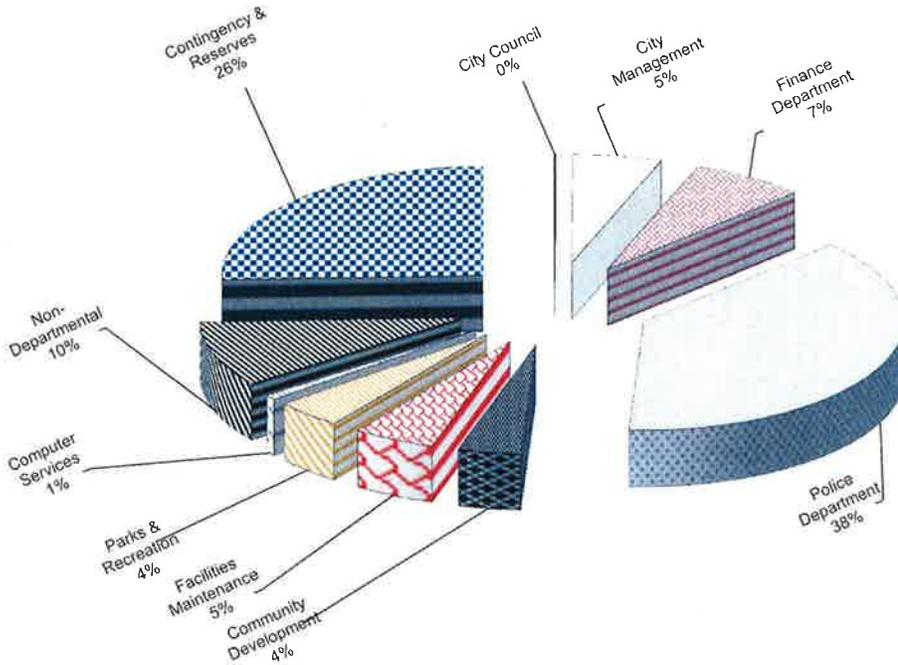
**CITY OF SILVERTON**  
**General Fund Revenue**  
**Fiscal Year 2014 - 2015**



<b>Source</b>	<b>Amount</b>
Beginning Balance	\$2,038,008
Property Taxes	2,183,967
Franchise Fees	463,000
Licenses & Permits	73,360
Intergovernmental	198,639
Fines & Forfeitures	143,000
Miscellaneous	75,000
Transfers In	1,010,238
<b>Total</b>	<b>\$6,185,212</b>

The largest portion of General Fund revenues are derived from property taxes. The second largest source is from the balance carried forward from the previous year.

**CITY OF SILVERTON**  
**General Fund Expenditures**  
**Fiscal Year 2014 - 2015**



Use	Amount	%
City Council	\$6,300	0%
City Management	341,371	6%
Finance Department	441,185	7%
Police Department	2,361,996	38%
Community Development	240,483	4%
Facilities Maintenance	312,335	5%
Parks & Recreation	259,673	4%
Computer Services	43,000	1%
Non-Departmental	598,894	10%
Contingency & Reserves	1,579,975	26%
<b>Total</b>	<b>\$6,185,212</b>	

The largest use of General Fund resources is for Police services. The Second largest use which is 100% funded by General Fund is for the parks & recreation. Many of the other programs are partially supported by transfers in.

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: GENERAL**

**Budget Comments**

Following provides a list of General Fund Revenues and a short description of each category. Budget estimates are based on historical data with current economic factors taken into consideration.

Property Taxes: The property tax levy for general purposes can be no greater than the fixed rate of \$3.6678 applied towards each \$1,000 of assessed property value. Each assessed property value cannot increase by more than 3% each year, unless a major change or new structure is built. This is due to measure 47/50. Additional levies can be approved, but only after meeting, certain criteria outlined in measure 47/50. This year's revenue projection is based on the fixed rate multiplied times the previous year's city wide assessed value with a 1% growth factor less a 13% allowance for taxes levied, but not collected in the current year. Prior year tax revenue is based on historical data.

Franchise Fees: The City grants the right or franchise, services to conduct business within the city limits and to use the City's right-of-way. A fee is charged for the franchise based on the gross revenues of the business. Franchise fee rates range from 3.5% to 5 % of the gross sales. This category has experienced a decline in revenue over the last several years. Part of this is due to cell phone use and satellite television.

Fees and Permits: The City charges fees to cover the cost of providing permits and services.

Intergovernmental Revenue: The State distributes a portion of the liquor, and cigarette tax to the City. In addition, part of the Liquor Control Commission revenue is distributed to local governments in the form of State Revenue Sharing Funds. The State distributions are based on State projected per capita figures as provided by Portland State University. The City is expected to receive \$4,500 from a risk management grant from CIS.

Fines and Forfeits: The Municipal Court primarily generates these revenues. This category also includes revenue from Marion County Circuit Court and revenue for parking violations.

Miscellaneous: This category includes revenues from interest earned, parking meter collections, parking lot rent, lien search fees, as well as impound and storage fees.

Transfers In: These are funds transferred to the General Fund to compensate for insurance costs as well as the administrative and accounting services provided to the other funds.

Beginning Fund Balance: Account #49090 includes funds carried forward from the previous year. This revenue provides a funding source for services until property tax revenue and other revenue sources are collected.

**CITY OF SILVERTON**

**REVENUES**

FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>PROPERTY TAXES</b>						
010-000-40001	PROPERTY TAXES CURRENT	2,089,265	2,146,989	2,144,133	2,133,967	2,133,967
010-000-40002	PROPERTY TAXES DELINQUENT	101,289	59,389	45,000	50,000	50,000
	<b>TOTAL PROPERTY TAXES</b>	<b>2,190,554</b>	<b>2,206,379</b>	<b>2,189,133</b>	<b>2,183,967</b>	<b>2,183,967</b>
<b>FRANCHISE FEES</b>						
010-000-41001	NORTHWEST NATURAL GAS	137,604	125,310	117,000	122,000	122,000
010-000-41002	PORTLAND GENERAL ELECTRIC	248,574	240,404	220,000	220,000	220,000
010-000-41003	COMMUNICATION FRANCHISE	4,551	9,615	15,000	13,000	13,000
010-000-41004	REFUSE FRANCHISE FEES	67,923	70,746	65,000	60,000	60,000
010-000-41005	CABLE COMMUNICATIONS	47,465	50,449	48,000	48,000	48,000
	<b>TOTAL FRANCHISE FEES</b>	<b>506,117</b>	<b>496,526</b>	<b>465,000</b>	<b>463,000</b>	<b>463,000</b>
<b>FEES AND PERMITS</b>						
010-000-42006	PEG FEES FOR SCAN TV	2,043	2,052	1,500	1,000	1,000
010-000-42103	LIQUOR LICENSE FEES	735	1,110	700	700	700
010-000-42109	SIGN PERMITS	1,620	1,500	960	960	960
010-000-42110	CONDITIONAL USE PERMITS	2,600	1,100	1,100	1,100	1,100
010-000-42112	ANNEXATION FEES	120	0	0	0	0
010-000-42113	LOT LINE ADJUSTMENT FEES	550	0	1,100	550	550
010-000-42114	VARIANCE APPLICATION FEES	1,600	0	0	725	725
010-000-42115	PARTITION APPLICATION FEES	0	1,100	1,100	550	550
010-000-42117	SUBDIVISION REVIEW FEES	300	0	0	2,750	2,750
010-000-42119	DESIGN REVIEW FEES	1,650	1,013	1,100	550	550
010-000-42120	OTHER PLANNING FEES	865	1,055	100	0	0
010-000-42121	PARK RESERVATION FEES	3,030	2,780	3,000	3,000	3,000
010-000-42122	COMMUNITY/ FISCHER RENTAL FEES	2,375	2,020	1,900	3,400	3,400
010-000-42124	RESERVOIR PARKING FEES	10,784	12,365	10,000	9,500	9,500
010-000-42125	LIQUOR USE PERMIT FEES	100	75	50	75	75
010-000-42130	BUSINESS LICENSE FEES	43,361	43,481	37,000	37,000	37,000
010-000-42140	LIEN SEARCH FEES	14,245	14,630	11,000	10,000	10,000
010-000-42159	RETURNED CHECK FEES	1,525	1,225	1,000	1,000	1,000
010-000-42181	FALSE ALARM FEES	775	0	0	0	0
010-000-42183	IMPOUND AND STORAGE FEES	1,700	1,800	500	500	500
	<b>TOTAL FEES AND PERMITS</b>	<b>89,977</b>	<b>87,306</b>	<b>72,110</b>	<b>73,360</b>	<b>73,360</b>
<b>INTERGOVERNMENTAL</b>						
010-000-43002	LIQUOR TAXES	118,161	123,647	94,000	96,000	96,000
010-000-43003	CIGARETTE TAXES	13,505	13,180	11,750	10,800	10,800
010-000-43015	STATE SHARED REVENUE	83,481	87,685	75,000	70,000	70,000
010-000-43063	POLICE EQUIPMENT GRANT	0	1,074	0	0	0
010-000-43153	RBEG PLANNING GRANT	5,030	0	0	0	0
010-000-43154	CLG/ SHIPO PLANNING GRANT	0	14,500	7,000	14,000	14,000
010-000-43162	JUVENILE ACCOUNTABILITY GRANT	5,000	5,000	1,587	3,339	3,339
010-000-43170	MISC GRANTS & CONTRIBUTIONS	0	1,150	0	4,500	4,500
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>225,177</b>	<b>246,235</b>	<b>189,337</b>	<b>194,139</b>	<b>198,639</b>
<b>FINES AND FORFEITURES</b>						
010-000-44000	COURT COLLECTION FEES	14,744	11,992	9,750	8,000	8,000
010-000-44001	MUNICIPAL COURT FINES	174,382	155,386	132,000	115,000	115,000
010-000-44006	PARKING FINE REVENUE	4,227	2,530	29,630	11,000	11,000
010-000-44012	COUNTY CIRCUIT COURT FINES	21,597	16,780	9,000	9,000	9,000
	<b>TOTAL FINES AND FORFEITURES</b>	<b>214,950</b>	<b>186,688</b>	<b>180,380</b>	<b>143,000</b>	<b>143,000</b>

**CITY OF SILVERTON**

REVENUES

FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>MISCELLANEOUS REVENUE</b>						
010-000-45002	INTEREST EARNED	25,537	22,773	17,000	19,000	19,000
010-000-45003	PARKING METERS COLLECTIONS	28,029	21,339	17,500	30,000	30,000
010-000-45004	MISC - ENGINEERING FEES	88	325	0	0	0
010-000-45005	PARKING LOT REVENUE	3,740	2,490	1,500	3,700	3,700
010-000-45008	MISC - POLICE RECEIPTS	4,921	2,444	2,300	2,300	2,300
010-000-45014	DONATIONS - GENERAL	525	6,100	0	0	0
010-000-45016	RENTAL RECEIPTS	22	0	0	0	0
010-000-45019	MISCELLANEOUS REVENUE	100,477	68,617	25,000	20,000	20,000
010-000-45020	MAYOR'S BALL PROCEEDS	4,496	1,298	5,000	0	0
010-000-45023	DONATIONS- DOG PARK	2,098	336	0	0	0
010-000-45025	POOL RENT	8,000	8,000	0	0	0
010-000-45029	ABATEMENT SERVICES	0	988	500	0	0
010-000-45080	INSURANCE PROCEEDS	200	6,975	0	0	0
010-000-45100	WELLNESS/ RECOGNITION PROCEED	102	906	200	0	0
010-000-45111	SALE OF FIXED ASSETS	3,500	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>181,735</b>	<b>142,591</b>	<b>69,000</b>	<b>75,000</b>	<b>75,000</b>
<b>TRANSFERS IN</b>						
010-000-46011	TRANSFER FROM ELECTRIC INSPEC	7,636	5,194	6,836	6,922	6,922
010-000-46012	TRANSFER FROM BUILDING OP	16,602	10,253	0	9,893	9,893
010-000-46013	TRANSFER FROM TRANSPORTATION	12,780	0	0	0	0
010-000-46020	TRANSFER FROM STREET	178,578	51,110	105,536	110,680	110,680
010-000-46021	TRANS FROM STREET IMPROVE SDC	11,635	0	0	0	0
010-000-46023	TRANS FROM STORM WATER IMP SD	11,635	0	0	0	0
010-000-46025	TRANS FROM STREET LIGHT IMP	0	64,703	0	0	0
010-000-46026	TRANS FROM ABATEMENT FUND	0	29,582	0	0	0
010-000-46030	TRANSFER FROM SEWER	384,311	401,020	412,918	439,570	439,570
010-000-46031	TRANS FROM SEWER IMP SDC	11,635	0	0	0	0
010-000-46032	TRANS FROM SEWER REIMB SDC	11,635	0	0	0	0
010-000-46040	TRANSFER FROM WATER	384,311	401,020	412,918	439,570	439,570
010-000-46041	TRANS FROM WATER IMP SDC	11,635	0	0	0	0
010-000-46042	TRANS FROM WATER REIMB SDC	11,635	0	0	0	0
010-000-46080	TRANSFER FROM CDBG HOUSING	5,036	5,187	3,735	3,603	3,603
010-000-46600	TRANSFER FROM FLEET REPLACEM	0	0	61,181	0	0
	<b>TOTAL TRANSFERS IN</b>	<b>1,059,064</b>	<b>968,069</b>	<b>1,003,124</b>	<b>1,010,238</b>	<b>1,010,238</b>
<b>BEGINNING FUND BALANCE</b>						
010-000-49090	BEGINNING FUND BALANCE	1,899,824	1,874,687	1,720,967	2,033,008	2,038,008
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,899,824</b>	<b>1,874,687</b>	<b>1,720,967</b>	<b>2,033,008</b>	<b>2,038,008</b>
	<b>TOTAL FUND REVENUE</b>	<b>6,367,398</b>	<b>6,208,480</b>	<b>5,889,051</b>	<b>6,175,712</b>	<b>6,185,212</b>



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**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**DEPARTMENT:** NON-DEPARTMENTAL  
**FUND:** GENERAL

**Program Description/Mission**

This program authorizes expenditures not applicable to a specific program or fund.

**Budget Comments**

Account #61009 covers the costs for lien searches. These costs are billed to title companies or user based on report information the City receives showing who made a request and the number of requests made.

Account #61011 covers costs of the annual audit performed each year.

Account #61012 covers costs to update the City Code books.

Account #61016 pays the dues and membership fees to the following organizations: League of Oregon City (LOC); Council of Governments; Chamber of Commerce; Local Government Personnel Institute and State Purchasing.

Account #61019 is for the Liability and Property Insurance premiums paid to City County Insurance (CIS), which is expected to increase by about 15% overall from the prior year.

Account #61045 pays the equipment rental on the postage machine used by all funds and programs. The postage costs are charged to the fund or program sending out the mailing.

Account #61058 covers all City legal fees, except those related to a specific legal conflict that is outside the contracted services or those related to bargaining.

Account #61059 covers costs for bond administration fees, \$2,500 for management training, \$7,000 for risk management expenditures and for the Insurance agent of record.

Account #62572 is for the distribution of the PEG fees received as part of the Franchise agreement. The City currently has a contract in place for the SCAN TV services.

**Contingency and Reserves**

The desire is to maintain an amount equal to 15% or greater of the fund's revenues to cover unforeseen circumstances.

**Interfund Transfers**

Transfers for participation in the one of the two Internal Services Funds; the Major Equipment Replacement Fund, and the Building Improvement Reserve Fund.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>NON-DEPARTMENTAL</b>							
<b>MATERIALS AND SERVICES:</b>							
010-011-61009	LIEN SEARCH FEES	4,030	4,190	5,000	5,000	5,000	5,000
010-011-61011	AUDIT SERVICES	23,550	24,250	27,000	27,000	27,000	27,000
010-011-61012	MUNICIPAL CODE SERVICES	1,220	855	9,000	1,500	1,500	1,500
010-011-61016	DUES & MEMBERSHIPS	14,324	14,438	18,000	18,000	18,000	18,000
010-011-61019	INSURANCE	101,909	96,602	125,000	143,750	143,750	143,750
010-011-61024	VEHICLE EXPENSE	0	396	600	400	400	400
010-011-61025	UNEMPLOYMENT CLAIMS	183	2,318	10,000	32,544	32,544	32,544
010-011-61045	EQUIPMENT RENTAL	4,191	4,019	4,500	4,600	4,600	4,600
010-011-61058	LEGAL SERVICES	72,985	46,925	80,000	80,000	60,000	60,000
010-011-61059	CONTRACTED SERVICES	416	380	850	8,850	18,350	18,350
010-011-61065	EMERGENCY MANAGEMENT	581	529	5,500	5,000	5,000	5,000
010-011-62530	WELLNESS & RECOGNITION PROGR	1,763	1,912	3,250	3,250	3,250	3,250
010-011-62572	SCAN TV SERVICES	3,435	6,885	19,500	14,500	14,500	14,500
010-011-62573	SENIOR CENTER SERVICES	50,000	50,000	50,000	50,000	50,000	50,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>278,585</b>	<b>253,699</b>	<b>358,200</b>	<b>394,394</b>	<b>383,894</b>	<b>383,894</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
010-011-90001	CONTINGENCY	0	0	1,248,185	1,476,475	1,579,975	1,579,975
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>1,248,185</b>	<b>1,476,475</b>	<b>1,579,975</b>	<b>1,579,975</b>
<b>TRANSFERS OUT:</b>							
010-011-95061	TRANSFER TO BLDG IMP RSRV	50,000	0	50,000	200,000	200,000	200,000
010-011-95062	TRANSFER TO GEN OPERATING FUN	100,000	100,000	100,000	0	0	0
010-011-95372	TRANSFER TO PARK CIP FUND	0	2,070	0	0	0	0
010-011-95610	TRANSFER TO MAJOR EQUIP REP	38,600	45,000	10,000	15,000	15,000	15,000
010-011-95620	TRANSFER TO EXTENDED LEAVE	6,444	6,016	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>195,044</b>	<b>153,086</b>	<b>160,000</b>	<b>215,000</b>	<b>215,000</b>	<b>215,000</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>473,629</b>	<b>406,785</b>	<b>1,766,385</b>	<b>2,085,869</b>	<b>2,178,869</b>	<b>2,178,869</b>

**EXPENDITURE BUDGET NARRATIVE**  
***Fiscal Year 2014-2015***

**PROGRAM: CITY COUNCIL**  
**DEPARTMENT: CITY COUNCIL**  
**FUND: GENERAL**

**Program Description/Mission**

Silverton's Governing Body is composed of the Mayor and six Council members. The Mayor is elected, at-large, for a two-year term, while Council members are elected to four-year staggered terms. The Mayor and Council members do not receive a salary for services rendered. They do receive reimbursement of actual expenses incurred in carrying out their official duties. The City Council is the official policy-making body for the City of Silverton.

**Budget Comments**

Account #61015 provides funds for training received by Mayor and Councilors, allocated at \$500 per year per Council Member.  
Account #62574 provides \$1,600 for flower baskets and \$400 for Senior Clean-up day.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>CITY COUNCIL</b>						
<b>MATERIALS AND SERVICES:</b>						
010-012-61001	OFFICE SUPPLIES	86	52	200	200	200
010-012-61005	POSTAGE & FREIGHT	0	0	200	200	200
010-012-61015	TRAVEL, TRAINING & MEETINGS	3,053	520	3,500	3,500	3,500
010-012-61016	DUES & MEMBERSHIPS	118	120	150	150	150
010-012-61059	CONTRACTED SERVICES	7,753	0	0	0	0
010-012-62570	MAYOR'S BALL	4,496	25	5,000	5,000	0
010-012-62573	MISCELLANEOUS EXPENSE	317	100	250	250	250
010-012-62574	COMMUNITY PROGRAMS	10,833	7,115	2,000	2,000	2,000
010-012-62576	SILVERTON DAYS FIREWORKS	8,732	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>35,388</b>	<b>7,933</b>	<b>11,300</b>	<b>11,300</b>	<b>6,300</b>
	<b>TOTAL CITY COUNCIL</b>	<b>35,388</b>	<b>7,933</b>	<b>11,300</b>	<b>6,300</b>	<b>6,300</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

<b>PROGRAM:</b>	<b>ADMINISTRATION</b>	<b>STAFF LEVEL 2015: 2.40 FTE</b>
<b>DEPARTMENT:</b>	<b>CITY MANAGER</b>	<b>STAFF LEVEL 2014: 2.40 FTE</b>
<b>FUND:</b>	<b>GENERAL</b>	

**Program Description/Mission**

The Office of the City Manager (CM) is responsible for providing direct and indirect management of City personnel, implementing Council goals and policies, and carrying out the day-to-day administration of the City. In addition to these primary responsibilities, the CM and the Administrative Services Director are responsible for all City Recorder and Human Resources functions. The CM receives direction from the City Council, who set policy for the City through the passage of ordinances and resolutions. The CM, in concert with the Mayor and Council members, is also responsible for ensuring effective working relationships with citizens, community groups and other governmental agencies.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
City Manager	1.00	1.00	
Administrative Services Director	1.00	1.00	
Admin Assistant/City Clerk	<u>0.40</u>	<u>0.40</u>	
Total	2.40	2.40	<u>0.00</u>

**Budget Comments**

Account #61059 provides for semi-annual community newsletter, web-hosting, shredding and other miscellaneous contracted services.

Account #81003 provides for the purchase of two laptop computers to replace three existing computers (two desktop and one laptop), each more than 5 years old with outdated operating systems.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>CITY MANAGEMENT</b>						
<b>PERSONNEL SERVICES:</b>						
010-013-51001	FULL TIME SALARIES	128,015	177,288	193,773	201,146	201,146
010-013-51002	PART TIME SALARIES	0	4,432	0	0	0
010-013-51003	WORKERS COMP INS	329	531	688	729	729
010-013-51004	SOCIAL SECURITY/MEDICARE	9,770	13,804	14,824	15,388	15,388
010-013-51005	HEALTH INSURANCE	20,249	31,206	35,308	37,966	37,966
010-013-51006	LIFE/ DISABILITY INS	393	651	807	833	833
010-013-51007	PERS RETIREMENT	12,340	22,210	42,344	35,094	35,094
	<b>TOTAL PERSONNEL SERVICES</b>	<b>171,098</b>	<b>250,124</b>	<b>287,744</b>	<b>291,156</b>	<b>291,156</b>
<b>MATERIALS AND SERVICES:</b>						
010-013-61001	OFFICE SUPPLIES	1,386	1,464	1,250	1,250	1,250
010-013-61002	PUBLICATIONS	731	39	250	220	220
010-013-61003	ADVERTISING EXPENSE	498	455	800	1,300	1,300
010-013-61004	TELEPHONE EXPENSE	1,758	1,776	2,400	2,400	2,400
010-013-61005	POSTAGE & FREIGHT	1,696	228	300	500	500
010-013-61015	TRAVEL, TRAINING & MEETINGS	3,872	2,780	5,100	5,100	5,100
010-013-61016	DUES & MEMBERSHIPS	969	1,000	2,000	1,550	1,550
010-013-61022	EQUIPMENT MAINTENANCE	0	53	1,000	250	250
010-013-61024	VEHICLE EXPENSE	0	85	0	750	750
010-013-61030	FUEL EXPENSES	0	89	500	500	500
010-013-61045	EQUIPMENT RENTAL	4,653	3,950	4,000	4,000	4,000
010-013-61059	CONTRACTED SERVICES	79,646	45,720	15,000	11,500	11,500
010-013-62573	MISCELLANEOUS EXPENSE	5,855	712	1,000	1,000	1,000
010-013-71000	MINOR EQUIPMENT	194	0	500	500	500
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>101,258</b>	<b>58,351</b>	<b>34,100</b>	<b>30,820</b>	<b>30,820</b>
<b>CAPITAL OUTLAY:</b>						
010-013-81003	CAPITAL- REPLACEMENT EQUIPMEN	0	0	0	3,080	3,080
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,080</b>	<b>3,080</b>
<b>TRANSFERS OUT:</b>						
010-013-95050	TRANSFER TO DEBT SERVICE	8,893	9,958	10,770	11,315	11,315
010-013-95600	TRANSFER TO FLEET REPLACEMENT	0	0	5,000	5,000	5,000
	<b>TOTAL TRANSFERS OUT</b>	<b>8,893</b>	<b>9,958</b>	<b>15,770</b>	<b>16,315</b>	<b>16,315</b>
	<b>TOTAL CITY MANAGEMENT</b>	<b>281,249</b>	<b>318,432</b>	<b>337,614</b>	<b>341,371</b>	<b>341,371</b>



**CITY OF SILVERTON**

EXPENDITURES  
FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>FINANCE OFFICE</b>						
<b>PERSONNEL SERVICES:</b>						
010-015-51001	FULL TIME SALARIES	188,333	149,953	189,512	192,292	192,292
010-015-51002	PART TIME SALARIES	0	17,356	0	0	0
010-015-51003	WORKERS COMP INS	532	509	705	731	731
010-015-51004	SOCIAL SECURITY/MEDICARE	14,050	12,754	14,530	14,744	14,744
010-015-51005	HEALTH INSURANCE	33,451	30,591	51,589	56,354	56,354
010-015-51006	LIFE/ DISABILITY INS	432	412	580	583	583
010-015-51007	PERS RETIREMENT	18,396	15,809	43,236	35,431	35,431
010-015-51009	OVERTIME SALARIES	0	0	420	440	440
	<b>TOTAL PERSONNEL SERVICES</b>	<b>255,193</b>	<b>227,384</b>	<b>300,572</b>	<b>300,575</b>	<b>300,575</b>
<b>MATERIALS AND SERVICES:</b>						
010-015-61001	OFFICE SUPPLIES	2,366	1,892	2,650	2,650	2,650
010-015-61002	PUBLICATIONS	0	0	250	350	350
010-015-61003	ADVERTISING EXPENSE	505	510	2,000	1,800	1,800
010-015-61004	TELEPHONE EXPENSE	1,529	1,330	1,650	1,650	1,650
010-015-61005	POSTAGE & FREIGHT	2,306	2,252	3,500	3,500	3,500
010-015-61015	TRAVEL, TRAINING & MEETINGS	1,472	450	3,600	3,600	3,600
010-015-61016	DUES & MEMBERSHIPS	270	270	450	400	400
010-015-61022	EQUIPMENT MAINTENANCE	0	190	600	600	600
010-015-61045	EQUIPMENT RENTAL	2,654	2,245	3,500	3,500	3,500
010-015-61059	CONTRACTED SERVICES	14,523	16,001	17,000	20,000	20,000
010-015-61075	COLLECTION SERVICES	151	633	1,000	1,000	1,000
010-015-61079	BANK & CHARGE CARD FEES	5,773	6,798	8,500	9,000	9,000
010-015-62573	MISCELLANEOUS EXPENSE	97	28	250	250	250
010-015-71000	MINOR EQUIPMENT	0	676	4,500	4,000	4,000
010-015-71009	SOFTWARE	0	0	2,100	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>31,645</b>	<b>33,275</b>	<b>51,550</b>	<b>52,300</b>	<b>52,300</b>
<b>CAPITAL OUTLAY:</b>						
010-015-81003	CAPITAL - REPLACEMENT	0	0	0	4,000	4,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
<b>TRANSFERS OUT:</b>						
010-015-95050	TRANSFER TO DEBT SERVICE	8,532	9,851	10,556	10,841	10,841
	<b>TOTAL TRANSFERS OUT</b>	<b>8,532</b>	<b>9,851</b>	<b>10,556</b>	<b>10,841</b>	<b>10,841</b>
	<b>TOTAL FINANCE OFFICE</b>	<b>295,370</b>	<b>270,511</b>	<b>362,678</b>	<b>367,716</b>	<b>367,716</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM:** COURT  
**DEPARTMENT:** FINANCE  
**FUND:** GENERAL

**STAFF LEVEL 2015: 0.75 FTE**  
**STAFF LEVEL 2014: 0.75 FTE**

**Program Description/Mission**

This program handles all aspects for Silverton's Municipal Court. This program processes tickets, prepares the court docket, provides services for the violations bureau, handles collections, handles suspensions and prepares reports. It sets up trials and sends out appropriate notification to defendants, officers and other required individuals.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Account Clerk II	0.75	0.75	0.00

**Budget Comments**

Account #61001 covers office supplies such as pens, receipts for court, paper, as well as other items.  
Account #61005 covers postage to mail suspensions, letters and information to other agencies.  
Account #61015 covers attendance to one of the Oregon Association of Court Administrators (OACA) conferences.  
Account #61016 covers dues for the Oregon Association of Court Administrators (OACA).  
Account #61059 covers charges for the Judge and court interpreters.  
Account #61075 covers costs charged by the collection agency to collect delinquent court fines.

**Accomplishments**

The Municipal Court processed the following number of cases:

<u>Fiscal Year</u>	<u>Cases</u>	<u>City Collections</u>
2004-2005	1,456	\$ 189,081
2005-2006	1,298	158,318
2006-2007	1,420	176,060
2007-2008	1,413	252,095
2008-2009	951	162,608
2009-2010	1,239	179,555
2010-2011	1,431	219,986
2011-2012	1,157	189,126
2012-2013	1,161	167,378

**CITY OF SILVERTON**

**EXPENDITURES**

FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED	
<b>GENERAL FUND</b>							
<b>COURT</b>							
<b>PERSONNEL SERVICES:</b>							
010-020-51001	FULL TIME SALARIES	33,329	30,800	32,474	33,816	33,816	33,816
010-020-51003	WORKERS COMP INS	99	101	128	135	135	135
010-020-51004	SOCIAL SECURITY/MEDICARE	2,521	2,312	2,502	2,606	2,606	2,606
010-020-51005	HEALTH INSURANCE	9,795	8,332	13,833	13,425	13,425	13,425
010-020-51006	LIFE/ DISABILITY INS	48	52	56	56	56	56
010-020-51007	PERS RETIREMENT	2,845	2,769	6,381	5,146	5,146	5,146
010-020-51009	OVERTIME SALARIES	0	0	234	244	244	244
	<b>TOTAL PERSONNEL SERVICES</b>	<b>48,637</b>	<b>44,366</b>	<b>55,608</b>	<b>55,428</b>	<b>55,428</b>	<b>55,428</b>
<b>MATERIALS AND SERVICES:</b>							
010-020-61001	OFFICE SUPPLIES	376	227	600	600	600	600
010-020-61002	PUBLICATIONS/ FORMS	60	0	0	75	75	75
010-020-61005	POSTAGE & FREIGHT	760	538	1,000	800	800	800
010-020-61015	TRAVEL, TRAINING & MEETINGS	322	175	800	800	800	800
010-020-61016	DUES & MEMBERSHIPS	50	50	150	100	100	100
010-020-61059	CONTRACTED SERVICES	4,517	4,573	6,500	6,500	6,500	6,500
010-020-61075	COLLECTION SERVICES	4,677	5,937	7,000	7,000	7,000	7,000
010-020-62573	MISCELLANEOUS EXPENSE	44	0	150	150	150	150
010-020-71000	MINOR EQUIPMENT	130	0	500	100	100	100
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>10,936</b>	<b>11,500</b>	<b>16,700</b>	<b>16,125</b>	<b>16,125</b>	<b>16,125</b>
<b>TRANSFERS OUT:</b>							
010-020-95050	TRANSFER TO DEBT SERVICE	1,475	1,689	1,818	1,916	1,916	1,916
	<b>TOTAL TRANSFERS OUT</b>	<b>1,475</b>	<b>1,689</b>	<b>1,818</b>	<b>1,916</b>	<b>1,916</b>	<b>1,916</b>
	<b>TOTAL COURT</b>	<b>61,049</b>	<b>57,555</b>	<b>74,126</b>	<b>73,469</b>	<b>73,469</b>	<b>73,469</b>







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**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>POLICE</b>							
<b>PERSONNEL SERVICES:</b>							
010-050-51001	FULL TIME SALARIES	1,146,896	1,076,041	1,114,404	1,107,018	1,107,018	1,107,018
010-050-51002	PART TIME SALARIES	26,561	19,775	22,882	22,882	22,882	22,882
010-050-51003	WORKERS COMP INS	45,303	39,432	51,546	50,182	50,182	50,182
010-050-51004	SOCIAL SECURITY/MEDICARE	92,089	85,994	92,358	92,558	92,558	92,558
010-050-51005	HEALTH INSURANCE	277,238	232,013	250,168	267,190	267,190	267,190
010-050-51006	LIFE/ DISABILITY INS	4,467	4,737	5,567	5,555	5,555	5,555
010-050-51007	PERS RETIREMENT	159,200	156,834	283,408	228,279	228,279	228,279
010-050-51009	OVERTIME SALARIES	61,388	61,590	70,000	80,000	80,000	80,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,813,143</b>	<b>1,676,416</b>	<b>1,890,333</b>	<b>1,853,664</b>	<b>1,853,664</b>	<b>1,853,664</b>
<b>MATERIALS AND SERVICES:</b>							
010-050-61001	OFFICE SUPPLIES	2,480	2,430	3,500	3,500	3,500	3,500
010-050-61002	PUBLICATIONS	21	276	200	325	325	325
010-050-61003	ADVERTISING	0	0	400	400	400	400
010-050-61004	TELEPHONE EXPENSE	14,063	13,647	19,000	16,800	16,800	16,800
010-050-61005	POSTAGE & FREIGHT	1,691	1,334	2,000	2,000	2,000	2,000
010-050-61015	TRAVEL, TRAINING & MEETINGS	9,154	4,633	11,000	11,000	11,000	11,000
010-050-61016	DUES & MEMBERSHIPS	2,325	1,810	2,500	2,500	2,500	2,500
010-050-61022	EQUIPMENT MAINTENANCE	1,099	1,185	2,000	1,600	1,600	1,600
010-050-61023	UNIFORM EXPENSE	6,789	6,380	11,000	11,000	11,000	11,000
010-050-61024	VEHICLE EXPENSE	59,364	28,547	20,000	15,000	15,000	15,000
010-050-61025	RAIN SERVICE/MEMBERSHIP	1,848	1,851	1,950	1,876	1,876	1,876
010-050-61026	RADIO MAINTENANCE	1,934	11,183	22,000	2,000	2,000	2,000
010-050-61028	DISPATCHING SERVICES	138,679	142,838	147,123	151,540	151,540	151,540
010-050-61029	POLICE SUPPLIES	7,394	2,472	6,000	5,900	5,900	5,900
010-050-61030	FUEL EXPENSES	0	36,784	45,000	38,000	38,000	38,000
010-050-61045	EQUIPMENT RENTAL	6,336	5,852	7,500	7,500	7,500	7,500
010-050-61050	VEHICLE LEASE PAYMENTS	570	600	1,000	1,600	1,600	1,600
010-050-61059	CONTRACTED SERVICES	33,576	39,966	50,000	40,000	40,000	40,000
010-050-61060	HIRING EXPENSES	231	0	2,000	2,600	2,600	2,600
010-050-61069	TOWING EXPENSE	351	210	500	800	800	800
010-050-61086	COMPUTER SERVICES	0	0	1,000	1,000	1,000	1,000
010-050-62503	CRIME PREV/COMMUNITY POLICING	1,640	1,167	2,000	1,600	1,600	1,600
010-050-62515	STOP VIOLENCE PROGRAM	3,600	3,600	3,600	3,600	3,600	3,600
010-050-62520	PEER COURT SERVICES	18,000	18,000	18,000	18,000	18,000	18,000
010-050-62570	DRUG CONTROL ENFORCEMENT	862	1,210	2,000	2,000	2,000	2,000
010-050-62573	MISCELLANEOUS EXPENSE	654	1,246	1,000	1,000	1,000	1,000
010-050-71002	OFFICE EQUIPMENT	30	0	2,000	1,600	1,600	1,600
010-050-71003	MINOR EQUIPMENT	945	1,353	1,000	1,200	1,200	1,200
010-050-71004	COMMUNICATION EQUIPMENT	0	0	1,000	1,000	1,000	1,000
010-050-71009	SOFTWARE	0	0	500	6,300	6,300	6,300
010-050-71070	DRUG ENFORCEMENT EQUIPMENT	22	15	1,000	600	600	600
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>313,657</b>	<b>328,588</b>	<b>387,773</b>	<b>353,841</b>	<b>353,841</b>	<b>353,841</b>
<b>CAPITAL OUTLAY:</b>							
010-050-81003	CAPITAL - REPLACEMENT	43,628	12,648	6,815	12,240	12,240	12,240
010-050-85003	CAPITAL - NEW	0	0	0	2,700	2,700	2,700
	<b>TOTAL CAPITAL OUTLAY</b>	<b>43,628</b>	<b>12,648</b>	<b>6,815</b>	<b>14,940</b>	<b>14,940</b>	<b>14,940</b>
<b>TRANSFERS OUT:</b>							
010-050-95050	TRANSFER TO DEBT SERVICE	58,114	62,803	67,569	68,193	68,193	68,193
010-050-95600	TRANSFER TO FLEET REPLACEMENT	55,360	40,246	24,855	24,855	24,855	24,855
	<b>TOTAL TRANSFERS OUT</b>	<b>113,474</b>	<b>103,049</b>	<b>92,424</b>	<b>93,048</b>	<b>93,048</b>	<b>93,048</b>
	<b>TOTAL POLICE</b>	<b>2,283,903</b>	<b>2,120,701</b>	<b>2,377,345</b>	<b>2,315,493</b>	<b>2,315,493</b>	<b>2,315,493</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM: POLICE RESERVES**  
**DEPARTMENT: POLICE**  
**FUND: GENERAL**

**Description/Mission**

Reserve Officers perform a variety of duties including traffic enforcement, handling calls, fulfilling contracts with the Silver Falls School District, bicycle patrol and security during community events. Reserve officers work under the direction of the Captain who is the Reserve Coordinator. New restrictions and state mandates have changed the way Reserves are selected. Starting in 2006, Reserve Officer Candidates go through the same "hiring" steps as regular sworn officers, including a physical ability test, written examination, oral interview, background investigation, psychological evaluation and medical evaluation. They are also now required to participate in training equal to that received by regular sworn officers in order to comply with state law mandates for certified reserves.

**Personnel**

All Reserve Officers are considered "volunteers" and "non-employees". Any salaries they receive from fulfilling contracts are payments made directly to the Reserve Officer by the contracting agency.

**Budget Comments**

Each Reserve Officer still purchases his or her own duty weapon. Uniforms are paid for and provided in accordance with this budget category. A supply line item covers expenditures from any donations the Reserves may receive through the year. At the present time, there is a need for additional Reserve officers. When at full strength, we can have up to ten (10) Reserves. At present, we have four (4) Reserve Officers. Reserve officers that have not attended previously attended reserve training are required to attendance the Reserve Police Academy. They are required to complete and graduate from the Academy in order to meet our accreditation standards and in order to carry a firearm.

**Accomplishments**

Reserve officers donate more than 400 hours a year collectively.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>POLICE RESERVES</b>							
<b>MATERIALS AND SERVICES:</b>							
010-057-61015	TRAVEL, TRAINING & MEETINGS	0	0	500	500	500	500
010-057-61023	UNIFORM EXPENSE	0	0	500	500	500	500
010-057-61029	POLICE SUPPLIES	0	0	250	250	250	250
010-057-61060	HIRING EXPENSES	0	0	1,000	1,000	1,000	1,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>
	<b>TOTAL POLICE RESERVES</b>	<b>0</b>	<b>0</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM:** ENFORCEMENT (Parking & Code) STAFF LEVEL 2015: 0.76 FTE  
**DEPARTMENT:** POLICE STAFF LEVEL 2014: 1.14 FTE  
**FUND:** GENERAL

**Program Description/Mission**

For Fiscal Year (FY) 2014-2015, the enforcement program will consist of one (1) 25 hour a week parking and code enforcement position. The focus will continue to be parking, but they will also handle code violations on a complaint basis. For FY 2013-2014 the City only hired one of the part-time parking positions, and compliance and meter revenue continued to be high. Parking may also be able to handle code enforcement on a complaint basis. Parking is responsible for enforcement of all Truck Loading Zones, Parking Meter Violations, Time Zone Violations, Permit Parking (at City owned parking lots) and other parking violations such as over-space vehicles, yellow zone violations or handicapped parking. Parking enforcement at the Silverton Reservoir Marine Park will continue being by police officers, until the parking officer has access to a vehicle to patrol the reservoir. Parking enforcement personnel work under the direction of the Police Captain. Parking employees will issue parking citations and testify in court. Collection of the fines and notices to violators is a function of the Court Clerk and Finance Department, The enforcement officer also 'boot's' vehicles for unpaid parking fines. The program will continue to employ a part time meter repairperson who works only those hours needed to repair and empty coin from parking meters.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Parking Enforcement Officer	1.00	0.62	
Parking Meter Repairman	0.14	0.14	
Total	1.14	0.76	(0.38)

**Budget Comments**

The budget for FY 2014 - 2015, personal services incorporates an overall reduction in hours at .62 FTE but creates pro-rated benefits for the position and additional monies for fuel and postage associated with the code enforcement program. At present time there are only (15) penny meters operational and in service. This budget proposal includes the purchase of additional replacement meters and meter parts.

**Major Issues to be Resolved in the Next 5 Years**

On-going parking issues and options relating to parking, including permit parking and established allowed locations. Needed technology updates such as a hand-held computer to track, record and ticket vehicles through the system.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>ENFORCEMENT PROGRAM</b>							
<b>PERSONNEL SERVICES:</b>							
010-100-51002	PART TIME SALARIES	3,056	3,088	30,798	25,319	25,319	25,319
010-100-51003	WORKERS COMP INS	122	116	1,393	1,128	1,128	1,128
010-100-51004	SOCIAL SECURITY/MEDICARE	234	236	2,356	1,937	1,937	1,937
010-100-51005	HEALTH INSURANCE	0	0	0	5,162	5,162	5,162
010-100-51006	LIFE/ DISABILITY INS	0	0	0	86	86	86
010-100-51007	PERS RETIREMENT	0	0	5,288	3,340	3,340	3,340
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,412</b>	<b>3,441</b>	<b>39,835</b>	<b>36,972</b>	<b>36,972</b>	<b>36,972</b>
<b>MATERIALS AND SERVICES:</b>							
010-100-61001	OFFICE SUPPLIES	0	0	250	200	200	200
010-100-61005	POSTAGE & FREIGHT	0	0	0	100	100	100
010-100-61023	UNIFORM EXPENSE	0	0	500	500	500	500
010-100-61027	PARKING METER SUPPLIES	762	418	700	850	850	850
010-100-61029	MISCELLANEOUS SUPPLIES	101	16	300	300	300	300
010-100-61030	FUEL EXPENSES	0	0	0	250	250	250
010-100-61059	CONTRACTED SERVICES	60	60	250	1,000	1,000	1,000
010-100-62574	COMMUNITY PROGRAMS	0	7,000	0	1,500	1,500	1,500
010-100-71000	MINOR EQUIPMENT	1,056	0	0	300	300	300
010-100-71020	PARKING METERS	1,511	0	5,000	500	500	500
<b>TOTAL MATERIALS AND SERVICES</b>		<b>3,490</b>	<b>7,494</b>	<b>7,000</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>TRANSFERS OUT:</b>							
010-100-95050	TRANSFER TO DEBT SERVICE	1,356	243	296	1,781	1,781	1,781
<b>TOTAL TRANSFERS OUT</b>		<b>1,356</b>	<b>243</b>	<b>296</b>	<b>1,781</b>	<b>1,781</b>	<b>1,781</b>
<b>TOTAL ENFORCEMENT PROGRAM</b>		<b>8,258</b>	<b>11,178</b>	<b>47,131</b>	<b>44,253</b>	<b>44,253</b>	<b>44,253</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM:** PLANNING **STAFF LEVEL 2015: 2.35 FTE**  
**DEPARTMENT:** COMMUNITY DEVELOPMENT **STAFF LEVEL 2014: 2.40 FTE**  
**FUND:** GENERAL

**Program Description/Mission**

This program is responsible for administering all planning related functions. The planning department processes all land use applications at the staff, Planning Commission, or the City Council level. Planning is also responsible for long range planning efforts.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Community Development Director	1.00	1.00	
Admin Assistant/ City Clerk	0.60	0.60	
Permit Technician	0.80	0.75	
Total	2.40	2.35	(0.05)

**Budget Comments**

Account #61059 reflects consultant's costs for planning assistance should the years' workload increase beyond the capacity of the reduced staffing levels. Account #81003 reflects a 60% share of a computer replacement. The replacement will serve as the Clerk's office computer replacement as well as the public meetings laptop replacement, thereby replacing two aging pieces of equipment with one new piece of equipment. Other budget accounts are similar to past years' budget expenditures.

**Significant Changes**

The historically low staffing level will make providing the existing level of customer service a challenge. Priority will be given to proposed development projects in order to build the employment and tax base. Anticipated planning projects in Fiscal Year 2014-2015 include a Bicycle Tourism Plan, a planning feasibility study to relocate the Police Department. Staff will mainly operate on direction from Council to ensure the spending of resources are on Council priority projects.

**Accomplishments**

During the past year, seven land use applications were processed. Major planning efforts included an Enterprise Zone Expansion, Development Code Update, Citizen Involvement Plan acceptance, Downtown tree trimming, Tourism Promotion grants, an easement resolution, a Memorial grant, Downtown pedestrian and bicycle improvements, working with a parks and recreation task force, nuisance code update, and the adoption of the West-Side Plan.

**Major Issues to be Resolved in the Next 5 Years**

Issues that are expected to be addressed over the next 5 years include the installation of pedestrian and bicycle facility improvements on South Water Street and Downtown, a wayfinding signage project and providing planning level support to help relocate the Police Facility.

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>PLANNING</b>						
<b>PERSONNEL SERVICES:</b>						
010-151-51001	FULL TIME SALARIES	182,771	156,815	132,497	133,793	133,793
010-151-51002	PART TIME SALARIES	0	9,986	0	0	0
010-151-51003	WORKERS COMP INS	519	489	497	511	511
010-151-51004	SOCIAL SECURITY/MEDICARE	13,541	12,522	10,136	10,235	10,235
010-151-51005	HEALTH INSURANCE	30,785	30,248	28,061	29,270	29,270
010-151-51006	LIFE/ DISABILITY INS	414	277	551	443	443
010-151-51007	PERS RETIREMENT	15,221	14,695	27,408	22,115	22,115
	<b>TOTAL PERSONNEL SERVICES</b>	<b>243,251</b>	<b>225,033</b>	<b>199,150</b>	<b>196,367</b>	<b>196,367</b>
<b>MATERIALS AND SERVICES:</b>						
010-151-61001	OFFICE SUPPLIES	1,420	807	1,400	1,200	1,200
010-151-61003	ADVERTISING EXPENSE	3,107	2,162	3,000	2,000	2,000
010-151-61004	TELEPHONE EXPENSE	1,670	1,832	2,000	1,900	1,900
010-151-61005	POSTAGE & FREIGHT	2,913	925	5,000	2,500	2,500
010-151-61015	TRAVEL, TRAINING & MEETINGS	1,071	682	1,700	1,500	1,500
010-151-61016	DUES & MEMBERSHIPS	915	485	1,600	1,600	1,600
010-151-61024	VEHICLE EXPENSE	540	217	200	200	200
010-151-61030	FUEL EXPENSES	0	440	400	400	400
010-151-61045	EQUIPMENT RENTAL	2,152	3,431	3,000	3,000	3,000
010-151-61059	CONTRACTED SERVICES	1,867	2,636	4,000	4,000	4,000
010-151-62573	MISCELLANEOUS EXPENSE	344	67	50	300	300
010-151-71000	MINOR EQUIPMENT	273	336	500	500	500
010-151-71009	SOFTWARE	552	0	0	500	500
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>16,825</b>	<b>14,021</b>	<b>22,850</b>	<b>19,600</b>	<b>19,600</b>
<b>CAPITAL OUTLAY:</b>						
010-151-81003	CAPITAL - REPLACEMENT	1,640	0	0	1,320	1,320
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,640</b>	<b>0</b>	<b>0</b>	<b>1,320</b>	<b>1,320</b>
<b>TRANSFERS OUT:</b>						
010-151-95050	TRANSFER TO DEBT SERVICE	8,994	10,030	7,364	7,543	7,543
010-151-95600	TRANSFER TO FLEET REPLACEMENT	1,653	1,653	1,653	1,653	1,653
	<b>TOTAL TRANSFERS OUT</b>	<b>10,647</b>	<b>11,683</b>	<b>9,017</b>	<b>9,196</b>	<b>9,196</b>
	<b>TOTAL PLANNING</b>	<b>272,364</b>	<b>250,737</b>	<b>231,017</b>	<b>226,483</b>	<b>226,483</b>

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GENERAL FUND</b>						
<b>PLANNING GRANTS</b>						
<b>MATERIALS AND SERVICES:</b>						
010-152-61065	CLG PLANNING GRANT	8,831	9,252	7,000	14,000	14,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>8,831</b>	<b>9,252</b>	<b>7,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL PLANNING GRANTS</b>	<b>8,831</b>	<b>9,252</b>	<b>7,000</b>	<b>14,000</b>	<b>14,000</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

<b>PROGRAM:</b>	FACILITIES MAINTENANCE	<b>STAFF LEVEL 2015: 0.89 FTE</b>
<b>DEPARTMENT:</b>	PUBLIC WORKS	<b>STAFF LEVEL 2014: 0.79 FTE</b>
<b>FUND:</b>	GENERAL	

**Program Description/Mission**

This department provides certain building operating, maintenance and janitorial services for the primary administrative, community outreach and public meeting buildings owned or operated by the City. The specific buildings serviced by this program include, City Hall, Community Center, Senior Center, and Fischer Building.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Maint. Division Supervisor	0.04	0.04	
Building & Parks Maint. Worker	0.75	0.75	
Parks Worker II	<u>0.00</u>	<u>0.10</u>	
Total	0.79	0.89	<u>0.10</u>

**Budget Comments**

Account #61022 is increased due to aging equipment repair costs.  
 Account #61032 for janitorial supplies increased due to increased facility use.  
 Account #61059 covers \$5,000 for lead based testing and \$5,000 for other normal services  
 Account #81001 covers Fischer Building basement waterproofing \$3,000, Fischer Building electrical service upgrade \$2,500, City Hall wall soundproofing \$1,500, City Hall fencing and walkway \$6,500, Community Center lobby & basement ceiling \$2,000, Community Center rear stair replacement \$2,500, City Hall First Floor window replacement \$10,000, City Hall OSHA enclosed ladder \$5,000, and Community Center ball netting for balcony \$1,500.  
 Account #81003 includes replacing dispensers to phase out costly paper products and unify all parks and facilities \$1,700.

**Accomplishments**

Finance floor replacement, Fischer Building basement repairs, Community Center stairs, and Depot roof replacement.

**Major Issues to be Resolved in the Next 5 Years**

City Hall and the Fischer Building were built in the 1920's and the Community Center (Armory) was built in the 1940's. All of these facilities will continue to require significant improvements due to their age and condition. Staff will work to assess the condition of our facilities, develop a maintenance and replacement capital list, and continue to make energy efficiency upgrades as time and budget allows.

**CITY OF SILVERTON**

**EXPENDITURES**

FISCAL YEAR 2014-2015

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>FACILITIES MAINTENANCE</b>							
<b>PERSONNEL SERVICES:</b>							
010-190-51001	FULL TIME SALARIES	37,997	29,337	29,456	33,657	33,657	33,657
010-190-51003	WORKERS COMP INS	1,183	1,032	1,321	1,517	1,517	1,517
010-190-51004	SOCIAL SECURITY/MEDICARE	2,849	2,208	2,273	2,599	2,599	2,599
010-190-51005	HEALTH INSURANCE	10,807	8,023	8,733	11,593	11,593	11,593
010-190-51006	LIFE/ DISABILITY INS	127	131	160	182	182	182
010-190-51007	PERS RETIREMENT	1,106	315	7,080	6,600	6,600	6,600
010-190-51009	OVERTIME SALARIES	746	195	255	311	311	311
	<b>TOTAL PERSONNEL SERVICES</b>	<b>54,817</b>	<b>41,241</b>	<b>49,278</b>	<b>56,459</b>	<b>56,459</b>	<b>56,459</b>
<b>MATERIALS AND SERVICES:</b>							
010-190-61001	OFFICE SUPPLIES	50	62	200	200	200	200
010-190-61003	ADVERTISING EXPENSE	724	109	200	200	200	200
010-190-61004	TELEPHONE EXPENSE	3,552	4,031	4,300	4,800	4,800	4,800
010-190-61006	GAS/ELECTRIC EXPENSE	27,816	25,535	30,000	30,000	30,000	30,000
010-190-61007	STREET LIGHTING ENERGY	123,795	114,321	130,000	128,000	128,000	128,000
010-190-61008	BUILDING/ GROUNDS MAINTENANCE	15,019	4,563	18,980	14,500	14,500	14,500
010-190-61015	TRAVEL, TRAINING & MEETINGS	0	0	1,000	1,000	1,000	1,000
010-190-61022	EQUIPMENT MAINTENANCE	183	2,397	3,000	9,950	9,950	9,950
010-190-61024	VEHICLE EXPENSE	1,213	195	300	300	300	300
010-190-61030	FUEL EXPENSES	0	871	1,000	1,000	1,000	1,000
010-190-61032	JANITORIAL SUPPLIES	2,073	2,216	3,200	4,200	4,200	4,200
010-190-61042	SAFETY EQ/ PROT CLTHNG	47	0	150	150	150	150
010-190-61059	CONTRACTED SERVICES	8,830	3,786	6,220	5,000	10,000	10,000
010-190-62573	MISCELLANEOUS EXPENSE	0	138	250	550	550	550
010-190-71000	MINOR EQUIPMENT	1,744	174	500	915	915	915
010-190-71001	BUILDING IMPROVEMENTS	0	18,443	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>185,044</b>	<b>176,840</b>	<b>199,300</b>	<b>200,765</b>	<b>205,765</b>	<b>205,765</b>
<b>CAPITAL OUTLAY:</b>							
010-190-81001	CAPITAL- BUILDING IMPROVEMENTS	0	0	40,000	96,500	34,500	34,500
010-190-81003	CAPITAL - REPLACEMENT	32,652	0	17,200	1,700	1,700	1,700
010-190-85003	CAPITAL - NEW	0	0	2,300	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>32,652</b>	<b>0</b>	<b>59,500</b>	<b>98,200</b>	<b>36,200</b>	<b>36,200</b>
<b>TRANSFERS OUT:</b>							
010-190-95050	TRANSFER TO DEBT SERVICE	2,101	1,493	1,651	1,911	1,911	1,911
010-190-95600	TRANSFER TO FLEET REPLCMNT	1,613	1,613	1,667	2,000	2,000	2,000
010-190-95610	TRANSFER TO EQUIPMENT REPLC	8,000	8,000	43,000	10,000	10,000	10,000
	<b>TOTAL TRANSFERS OUT</b>	<b>11,714</b>	<b>11,106</b>	<b>46,318</b>	<b>13,911</b>	<b>13,911</b>	<b>13,911</b>
	<b>TOTAL FACILITIES MAINTENANCE</b>	<b>284,227</b>	<b>229,187</b>	<b>354,396</b>	<b>369,335</b>	<b>312,335</b>	<b>312,335</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM:** PARKS AND RECREATION  
**DEPARTMENT:** PUBLIC WORKS  
**FUND:** GENERAL

**STAFF LEVEL 2015: 2.04 FTE**  
**STAFF LEVEL 2014: 2.04 FTE**

**Program Description/Mission**

This program provides for all operations and maintenance of the City's parks, pool and recreation programs. The program will continue to rely on the YMCA for administering parks recreation programs and parks reservations. In addition, certain expenses or services are provided to the Country Museum and Chamber of Commerce.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.05	0.05	
Water Quality Division Supervisor	0.04	0.04	
Utility Worker I	0.19	0.19	
Utility Worker II	0.05	0.05	
Utility Worker III/Lead	0.05	0.05	
Building/ Parks Maintenance Worker	0.25	0.25	
Park Worker II	0.90	0.90	
Park Worker I (seasonal)	0.48	0.48	
Sewer/ Water Operator II	<u>0.03</u>	<u>0.03</u>	
Total	2.04	2.04	0.00

**Budget Comments**

Account #61032 includes an increase due to increased parks use.  
Account #61034 includes Engineered Wood Fiber, bark, topsoil, and fertilizer \$2,500.  
Account #61059 includes Tree Removal Study \$5,000, tree services \$5,500, Parks and Recreation Task Force Consultant \$20,000 and tree planting \$2,500.  
Account #61065 includes curb replacement \$4,000, parking fee envelopes \$2,500.  
Account #61066 includes park houses paint \$12,800, moss removal \$400, roof treatment \$300.  
Account #62537 includes Museum/Depot paint \$13,250, dry-rot repair deck replacement \$1,750.  
Account #81003 includes replacement of hot water pressure washer \$900.  
Account #85003 includes lawn tractor bagger \$4,500.  
Account #95600 based on updated costs and vehicle life.  
Account #95610 based on updated costs and equipment life.

**Accomplishments**

Bench, picnic table, and refrigerator replacements in Coolidge-McClaine Park.

**Major Issues to be Resolved in the Next 5 Years**

Continued funding for maintenance and operation as the community grows if revenue support from the Parks Fee is not continued.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>PARKS &amp; RECREATION</b>							
<b>PERSONNEL SERVICES:</b>							
010-225-51001	FULL TIME SALARIES	62,276	55,770	62,062	64,885	64,885	64,885
010-225-51002	PART TIME SALARIES	7,782	9,491	10,991	9,970	9,970	9,970
010-225-51003	WORKERS COMP INS	3,207	2,785	4,058	3,781	3,781	3,781
010-225-51004	SOCIAL SECURITY/MEDICARE	5,207	4,895	5,726	5,796	5,796	5,796
010-225-51005	HEALTH INSURANCE	24,471	20,030	26,208	25,823	25,823	25,823
010-225-51006	LIFE/ DISABILITY INS	280	222	336	342	342	342
010-225-51007	PERS RETIREMENT	6,142	4,581	15,811	13,316	13,316	13,316
010-225-51009	OVERTIME SALARIES	1,107	750	1,081	1,116	1,116	1,116
	<b>TOTAL PERSONNEL SERVICES</b>	<b>110,473</b>	<b>98,525</b>	<b>126,273</b>	<b>125,029</b>	<b>125,029</b>	<b>125,029</b>
<b>MATERIALS AND SERVICES:</b>							
010-225-61001	OFFICE SUPPLIES	( 10)	67	100	100	100	100
010-225-61004	TELEPHONE EXPENSE	1,799	2,127	2,000	2,525	2,525	2,525
010-225-61006	GAS/ELECTRIC EXPENSE	3,328	3,833	3,000	3,500	3,500	3,500
010-225-61015	TRAVEL, TRAINING & MEETINGS	98	100	500	500	500	500
010-225-61022	EQUIPMENT MAINTENANCE	1,946	831	1,000	1,200	1,200	1,200
010-225-61024	VEHICLE EXPENSE	3,249	1,230	2,400	1,475	1,475	1,475
010-225-61030	FUEL EXPENSES	0	2,265	2,600	3,200	3,200	3,200
010-225-61032	JANITORIAL SUPPLIES	1,871	2,541	3,000	3,500	3,500	3,500
010-225-61034	LANDSCAPE SUPPLIES	4,208	66	3,500	3,500	3,500	3,500
010-225-61042	SAFETY EQ/ PROT CLTHNG	403	283	800	800	800	800
010-225-61043	BUILDING/ GROUNDS MAINTENANCE	7,341	4,968	7,415	7,000	7,000	7,000
010-225-61044	SMALL TOOLS	69	256	500	690	690	690
010-225-61059	CONTRACTED SERVICES	6,958	5,682	16,429	31,000	33,500	33,500
010-225-61060	INTERGOVERNMENTAL-SCHOOL FIE	20,000	20,000	20,000	20,000	20,000	20,000
010-225-61065	MARINE PARK EXPENSES	2,073	1,406	2,500	6,500	6,500	6,500
010-225-61066	ART CENTER EXPENSE	0	0	0	13,500	13,500	13,500
010-225-62537	MUSEUM/DEPOT EXPENSES	2,266	1,582	2,500	15,000	15,000	15,000
010-225-62573	MISCELLANEOUS EXPENSE	0	202	500	500	500	500
010-225-71000	MINOR EQUIPMENT	238	227	800	1,000	1,000	1,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>55,837</b>	<b>47,665</b>	<b>69,544</b>	<b>115,490</b>	<b>117,990</b>	<b>117,990</b>
<b>CAPITAL OUTLAY:</b>							
010-225-81003	CAPITAL- REPLACEMENT EQUIPMEN	26,920	5,177	15,500	900	900	900
010-225-85001	PARKS IMPROVEMENT	0	6,485	32,500	0	0	0
010-225-85003	CAPITAL - NEW EQUIPMENT	0	8,571	7,500	3,500	4,500	4,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>26,920</b>	<b>20,233</b>	<b>55,500</b>	<b>4,400</b>	<b>5,400</b>	<b>5,400</b>
<b>TRANSFERS OUT:</b>							
010-225-95050	TRANSFER TO DEBT SERVICE	3,498	4,035	4,159	5,384	5,384	5,384
010-225-95600	TRANSFER TO FLEET REPLCMNT	1,713	139	1,600	950	950	950
010-225-95610	TRANSFER TO MAJOR EQUIP REP	6,400	1,517	1,733	4,920	4,920	4,920
	<b>TOTAL TRANSFERS OUT</b>	<b>11,611</b>	<b>5,691</b>	<b>7,492</b>	<b>11,254</b>	<b>11,254</b>	<b>11,254</b>
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>204,840</b>	<b>172,114</b>	<b>258,809</b>	<b>256,173</b>	<b>259,673</b>	<b>259,673</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**PROGRAM:                    COMPUTER SERVICES**  
**DEPARTMENT:            COMMUNITY DEVELOPMENT**  
**FUND:                       GENERAL**

**Program Description/Mission**

This program administers services for the City's computer network system. Services are specifically related to maintaining and improving secure and effective communications and technical information sharing among the 40 network users. Employees at City Hall, City Shops, the Wastewater Treatment Plant and the Water Treatment Plant are part of this network. Purchasing of services and equipment is limited in this program budget to only network related items.

**Budget Comments**

Account #61059 provides for ongoing subscription services needed for various elements of software support, including, email network, firewall and related internet filter services. The budget allows for continued contract services with Woodburn IT, and GIS map webhosting. A new network has been installed that increases connectivity between City Hall, City Shops, Water Treatment Plant and the Wastewater Treatment Plant.

**Major Issues to be Resolved in the Next 5 Years**

Continue to maintain network security and uptime to facilitate efficient workflow.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED		
<b>GENERAL FUND</b>								
<b>COMPUTER SERVICES</b>								
<b>PERSONNEL SERVICES:</b>								
010-300-51001		FULL TIME SALARIES	0	1,587	0	0	0	0
010-300-51003		WORKERS COMP INS	0	5	0	0	0	0
010-300-51004		SOCIAL SECURITY/MEDICARE	0	121	0	0	0	0
010-300-51005		HEALTH INSURANCE	0	178	0	0	0	0
010-300-51006		LIFE/ DISABILITY INS	0	2	0	0	0	0
010-300-51007		PERS RETIREMENT	0	143	0	0	0	0
		<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>2,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS AND SERVICES:</b>								
010-300-61059	34,401	CONTRACTED SERVICES	60,229	40,500	60,000	35,000	35,000	
010-300-71000	148	MINOR EQUIPMENT	728	1,000	1,000	1,000	1,000	
010-300-71009	2,659	SOFTWARE	2,100	7,000	7,000	7,000	7,000	
	<b>37,208</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>63,057</b>	<b>48,500</b>	<b>68,000</b>	<b>43,000</b>	<b>43,000</b>	
<b>CAPITAL OUTLAY:</b>								
010-300-81003	0	CAPITAL - REPLACEMENT EQUIP	0	10,500	0	0	0	
010-300-85003	0	CAPITAL - NEW EQUIPMENT	6,475	0	0	0	0	
	<b>0</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>6,475</b>	<b>10,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSFERS OUT:</b>								
010-300-95050	0	TRANSFER TO DEBT SERVICE	158	0	0	0	0	
	<b>0</b>	<b>TOTAL TRANSFERS OUT</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>37,208</b>	<b>TOTAL COMPUTER SERVICES</b>	<b>71,726</b>	<b>59,000</b>	<b>68,000</b>	<b>43,000</b>	<b>43,000</b>	
	<b>4,492,712</b>	<b>TOTAL FUND EXPENDITURES</b>	<b>4,098,254</b>	<b>5,889,051</b>	<b>6,175,712</b>	<b>6,185,212</b>	<b>6,185,212</b>	

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: ELECTRICAL INSPECTIONS**

**STAFF LEVEL 2015: 0.05 FTE**  
**STAFF LEVEL 2014: 0.05 FTE**

**Program Description/Mission**

The City is responsible for administering all functions related to implementation and enforcement of the State Electrical Code. The electrical inspections are currently performed under an Intergovernmental Agreement with Marion County Building Department.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Permit Technician	0.05	0.05	0.00

**Budget Comments**

Account #61059 allows the utilization of an Intergovernmental Agreement with Marion County for electrical inspection services.

**Significant Changes**

The Electrical Inspection Fund is expected to increase in revenue due to the improving economic conditions, but not reach a level to support in-house services.

**Major Issues to be Resolved in the Next 5 Years**

The City of Silverton will continue to maintain control of its electrical inspection program with the contracting of inspection services to Marion.

**CITY OF SILVERTON**  
REVENUES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>ELECTRICAL INSPECTIONS FUND</b>							
<b>FEES AND PERMITS</b>							
011-000-42118	ELECTRICAL PERMITS	14,049	13,251	17,000	30,000	30,000	30,000
	TOTAL FEES AND PERMITS	14,049	13,251	17,000	30,000	30,000	30,000
<b>MISCELLANEOUS REVENUE</b>							
011-000-45002	INTEREST EARNED	142	103	86	54	54	54
	TOTAL MISCELLANEOUS REVENUE	142	103	86	54	54	54
<b>BEGINNING FUND BALANCE</b>							
011-000-49090	BEGINNING FUND BALANCE	36,690	19,433	15,749	13,329	13,329	13,329
	TOTAL BEGINNING FUND BALANCE	36,690	19,433	15,749	13,329	13,329	13,329
	TOTAL FUND REVENUE	50,881	32,786	32,835	43,383	43,383	43,383

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>ELECTRICAL INSPECTIONS FUND</b>							
<b>OPERATIONS</b>							
<b>PERSONNEL SERVICES:</b>							
011-141-51001	FULL TIME SALARIES	10,930	1,598	2,254	2,254	2,254	2,254
011-141-51003	WORKERS COMP INS	127	4	9	9	9	9
011-141-51004	SOCIAL SECURITY/MEDICARE	804	121	172	172	172	172
011-141-51005	HEALTH INSURANCE	2,259	459	675	708	708	708
011-141-51006	LIFE/ DISABILITY INS	21	3	4	4	4	4
011-141-51007	PERS RETIREMENT	1,061	145	537	438	438	438
	TOTAL PERSONNEL SERVICES	15,201	2,330	3,651	3,585	3,585	3,585
<b>MATERIALS AND SERVICES:</b>							
011-141-61001	OFFICE SUPPLIES	150	80	100	100	100	100
011-141-61059	CONTRACTED SERVICES	7,520	9,458	19,300	19,500	19,500	24,000
011-141-61079	BANK & CHARGE CARD FEES	0	0	0	50	50	50
011-141-62573	MISCELLANEOUS EXPENSE	82	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	7,752	9,538	19,400	19,650	19,650	24,150
<b>CONTINGENCY &amp; RESERVES:</b>							
011-141-90001	CONTINGENCY	0	0	2,823	13,099	13,099	8,599
	TOTAL CONTINGENCY & RESERVES	0	0	2,823	13,099	13,099	8,599
<b>TRANSFERS OUT:</b>							
011-141-95001	TRANSFER TO GENERAL FUND	7,636	5,194	6,836	6,922	6,922	6,922
011-141-95050	TRANSFER TO DEBT SERVICE	758	112	125	127	127	127
011-141-95620	TRANSFER TO EXTENDED LEAVE	100	0	0	0	0	0
	TOTAL TRANSFERS OUT	8,494	5,306	6,961	7,049	7,049	7,049
	TOTAL OPERATIONS	31,447	17,174	32,835	43,383	43,383	43,383
	TOTAL FUND EXPENDITURES	31,447	17,174	32,835	43,383	43,383	43,383

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: BUILDING OPERATIONS**

**STAFF LEVEL 2015: 1.20 FTE**  
**STAFF LEVEL 2014: 0.15 FTE**

**Program Description/Mission**

This fund is responsible for administering all functions related to the implementation of State Building Code regulations. The current personnel, working for this fund issue building permits and the inspections will be handled by a City employee. Staff also works with the public to explain complex building codes and if necessary take enforcement action.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Building Official	0.00	1.00	
Permit Technician	0.15	0.20	
Total	0.15	1.20	1.05

**Budget Comments**

After close review, the City believes it is possible to handle the building inspections using City staff. Revenues and expenditures will be closely monitored to assure that expenditures are covered by permit revenue. Account #61059 covers the cost of Marion County in the event staff is unable to handle an inspection.

**Significant Changes**

The Building Operations Fund is expected to increase in revenue due to the improving economic conditions.

**Accomplishments**

During 2013, the Building Division reviewed plans and issued 489 building permits, including 27 new single-family residences, 51 structural, 138 electrical, 173 mechanical, and 100 plumbing permits. The division conducted approximately 85 inspections every month throughout the year.

**Major Issues to be Resolved in the Next 5 Years**

Rebuild a positive cash flow for the Building Operations Fund, to maintain in-house inspection services.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>BUILDING OPERATIONS FUND</b>						
<b>FEES AND PERMITS</b>						
012-000-42104	BUILDING PERMITS	27,311	33,220	86,658	64,225	64,225
012-000-42105	PLUMBING PERMITS	10,204	10,539	26,000	20,000	20,000
012-000-42106	PLAN REVIEW FEES	18,494	20,755	57,060	40,270	40,270
012-000-42116	MECHANICAL PERMITS	8,045	10,572	13,046	13,425	13,425
012-000-42122	SIDEWALK & DRIVEWAY PERMITS	2,834	0	0	0	0
	<b>TOTAL FEES AND PERMITS</b>	<b>66,887</b>	<b>75,086</b>	<b>182,764</b>	<b>137,920</b>	<b>137,920</b>
<b>INTERGOVERNMENTAL</b>						
012-000-43060	INTERGOVERNMENTAL SERVICES	1,580	0	0	0	0
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>						
012-000-45002	INTEREST EARNED	211	20	10	90	90
012-000-45019	MISCELLANEOUS REVENUE	162	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>373</b>	<b>20</b>	<b>10</b>	<b>90</b>	<b>90</b>
<b>BEGINNING FUND BALANCE</b>						
012-000-49090	BEGINNING FUND BAL - BUILDING	88,917	1,646	4,936	29,386	42,625
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>88,917</b>	<b>1,646</b>	<b>4,936</b>	<b>29,386</b>	<b>42,625</b>
	<b>TOTAL FUND REVENUE</b>	<b>157,757</b>	<b>76,752</b>	<b>187,710</b>	<b>167,396</b>	<b>180,635</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED	
<b>BUILDING OPERATIONS FUND</b>							
<b>BUILDING OPERATIONS</b>							
<b>PERSONNEL SERVICES:</b>							
012-140-51001	FULL TIME SALARIES	83,975	7,928	6,763	9,018	86,133	86,133
012-140-51003	WORKERS COMP INS	1,409	20	26	36	3,888	3,888
012-140-51004	SOCIAL SECURITY/MEDICARE	6,212	600	517	690	6,589	6,589
012-140-51005	HEALTH INSURANCE	19,465	2,013	2,024	2,834	21,928	21,928
012-140-51006	LIFE/ DISABILITY INS	106	12	11	15	364	364
012-140-51007	PERS RETIREMENT	8,904	700	1,612	1,752	16,735	16,735
	<b>TOTAL PERSONNEL SERVICES</b>	<b>120,071</b>	<b>11,273</b>	<b>10,953</b>	<b>14,345</b>	<b>135,637</b>	<b>135,637</b>
<b>MATERIALS AND SERVICES:</b>							
012-140-61001	OFFICE SUPPLIES	445	369	400	400	400	400
012-140-61004	TELEPHONE EXPENSE	1,385	597	500	500	1,070	1,070
012-140-61005	POSTAGE & FREIGHT	18	22	50	50	50	50
012-140-61015	TRAVEL, TRAINING & MEETINGS	1,015	445	500	500	500	500
012-140-61016	DUES & MEMBERSHIPS	215	125	125	140	140	140
012-140-61024	VEHICLE EXPENSE	3,772	93	0	0	2,000	2,000
012-140-61045	EQUIPMENT RENTAL	421	344	400	400	400	400
012-140-61059	CONTRACTED SERVICES	7,456	49,038	169,256	89,648	5,000	5,000
012-140-61079	BANK & CHARGE CARD FEES	0	0	0	200	200	200
012-140-61098	REFERENCE LIBRARY	474	0	0	0	1,000	1,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>15,201</b>	<b>51,032</b>	<b>171,231</b>	<b>91,838</b>	<b>10,760</b>	<b>10,760</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
012-140-90001	CONTINGENCY	0	0	5,150	50,812	23,837	23,837
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>5,150</b>	<b>50,812</b>	<b>23,837</b>	<b>23,837</b>
<b>TRANSFERS OUT:</b>							
012-140-95001	TRANSFER TO GENERAL FUND	16,602	10,253	0	9,893	9,893	9,893
012-140-95050	TRANSFER TO DEBT SERVICE	4,237	562	376	508	508	508
	<b>TOTAL TRANSFERS OUT</b>	<b>20,839</b>	<b>10,815</b>	<b>376</b>	<b>10,401</b>	<b>10,401</b>	<b>10,401</b>
	<b>TOTAL BUILDING OPERATIONS</b>	<b>156,111</b>	<b>73,120</b>	<b>187,710</b>	<b>167,396</b>	<b>180,635</b>	<b>180,635</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>156,111</b>	<b>73,120</b>	<b>187,710</b>	<b>167,396</b>	<b>180,635</b>	<b>180,635</b>



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**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: TRANSPORTATION**

**Budget Comments**

The Transportation Fund is a Special Revenue Fund, which accounts for grant revenue and other miscellaneous revenue such as interest and donations. The revenues are used for the operation of the Silver Trolley and related expenditures. The trolley operates Monday through Friday from 9:00 am to 5:00 pm, and Saturday from 9:00 am to 3:30 pm. This service is also used during community events such as Homer Davenport Days, Wine and Jazz Festival, Silverton Art Festival, and the Oktoberfest.

**Trolley Ridership:**

	Fiscal <u>2009-2010</u>	Fiscal <u>2010-2011</u>	Fiscal <u>2011-2012</u>	Fiscal <u>2013-2014</u>
General Population	3,569	4,529	4,895	3,996
Youth	1,042	767	932	775
Elderly & Disabled	<u>9,581</u>	<u>7,817</u>	<u>7,549</u>	<u>8,206</u>
Total Rides	14,192	13,113	13,376	12,977

**Intergovernmental Revenue:** These revenues are from two different grant sources. Grants are received from Oregon Department of Transportation (ODOT) and Department of Energy.

**Miscellaneous Revenue:** These revenues are from interest earned on the cash balance maintained in this fund. The other revenue is from donations received by citizens riding the trolley.

**Beginning Fund Balance:** Accounts for funds carried forward from the previous year. This revenue provides the funding source to pay for expenditures until grant revenues are received.

**CITY OF SILVERTON**

**REVENUES**

FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>TRANSPORTATION FUND</b>							
<b>INTERGOVERNMENTAL</b>							
013-000-43054	ODOT TRANSIT GRANT	46,478	81,652	56,000	56,000	56,000	56,000
013-000-43055	SALEM AREA TRANSIT GRANTS	2,356	2,354	2,348	2,356	14,873	14,873
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>48,834</b>	<b>84,006</b>	<b>58,348</b>	<b>58,356</b>	<b>70,873</b>	<b>70,873</b>
<b>MISCELLANEOUS REVENUE</b>							
013-000-45002	INTEREST EARNED	238	115	150	60	60	60
013-000-45017	TROLLEY DONATIONS	5,226	5,479	4,000	3,000	3,000	3,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>5,463</b>	<b>5,594</b>	<b>4,150</b>	<b>3,060</b>	<b>3,060</b>	<b>3,060</b>
<b>BEGINNING FUND BALANCE</b>							
013-000-49090	BEGINNING FUND BALANCE	71,021	47,555	48,508	31,057	31,057	31,057
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>71,021</b>	<b>47,555</b>	<b>48,508</b>	<b>31,057</b>	<b>31,057</b>	<b>31,057</b>
	<b>TOTAL FUND REVENUE</b>	<b>125,319</b>	<b>137,155</b>	<b>111,006</b>	<b>92,473</b>	<b>104,990</b>	<b>104,990</b>

**EXPENDITURE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

FUND: TRANSPORTATION

STAFF LEVEL 2015: 1.47 FTE  
STAFF LEVEL 2014: 1.47 FTE

**Program Description/Mission**

This fund is responsible for operation of the City's transit system, the Silver Trolley. One goal for this fund is the need to maintain a contingency balance sufficient to support at least six months of operation. This would allow for continued operation of the Trolley in the event that grant funds are drastically reduced and other resources, such as tax levy, would need to be pursued.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Transit Operators (3 part-time)	1.47	1.47	0.00

**Budget Comments**

Account #61004 covers telephone related expenses for the cell phone used by the trolley drivers.  
Account #61024 covers tire replacement and major mechanical repairs to the trolley vehicles.  
Account #61030 covers costs for gas for the trolley.  
Account #71009 covers software for trolley operations.  
Account #85003 covers costs for gas for a trolley shelter.

**Accomplishments**

The City of Silverton continues to provide reliable and affordable transportation for residents who are otherwise without access to transportation. An additional part-time driver was added in August 2009 to meet the need for transit service on Saturdays. The City also provided shuttle services for Homer Davenport Days, the Art Festival, Wine and Jazz Festival, and the Mount Angel Oktoberfest. To maintain this service, City staff is responsible for grant preparation, grant management, and dispatching services.

**Major Issues to be Resolved in the Next 5 Years**

The City will coordinate with other transit providing agencies serving Silverton and the surrounding areas. In addition, the City will continue to apply for grants and seek alternative stable funding source(s) for the operation of the Trolley.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>TRANSPORTATION FUND</b>							
<b>TROLLEY OPERATIONS</b>							
<b>PERSONNEL SERVICES:</b>							
013-013-51002	PART TIME SALARIES	39,213	39,539	62,011	46,174	46,174	46,174
013-013-51003	WORKERS COMP INS	1,836	1,670	3,253	2,246	2,246	2,246
013-013-51004	SOCIAL SECURITY/MEDICARE	3,000	3,025	4,744	3,532	3,532	3,532
013-013-51007	PERS RETIREMENT	1,503	2,723	9,604	6,977	6,977	6,977
	<b>TOTAL PERSONNEL SERVICES</b>	<b>45,551</b>	<b>46,957</b>	<b>79,612</b>	<b>58,929</b>	<b>58,929</b>	<b>58,929</b>
<b>MATERIALS AND SERVICES:</b>							
013-013-61001	OFFICE SUPPLIES	74	57	150	100	100	100
013-013-61003	ADVERTISING EXPENSE	638	569	650	250	250	250
013-013-61004	TELEPHONE EXPENSE	894	974	1,200	1,650	1,650	1,650
013-013-61015	TRAVEL, TRAINING & MEETINGS	31	16	250	250	250	250
013-013-61016	DUES & MEMBERSHIPS	0	500	200	200	200	200
013-013-61022	EQUIPMENT MAINTENANCE	1,207	664	700	700	700	700
013-013-61023	UNIFORM EXPENSE	90	0	150	150	150	150
013-013-61024	VEHICLE EXPENSE	7,610	2,882	4,200	4,000	4,000	4,000
013-013-61030	FUEL EXPENSES	0	7,305	10,000	10,000	10,000	10,000
013-013-61059	CONTRACTED SERVICES	455	587	1,000	1,000	1,000	1,000
013-013-62573	MISCELLANEOUS EXPENSE	15	0	50	50	50	50
013-013-71000	MINOR EQUIPMENT	0	0	0	200	200	200
013-013-71009	SOFTWARE	0	0	0	0	7,517	7,517
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>11,015</b>	<b>13,554</b>	<b>18,550</b>	<b>18,550</b>	<b>26,067</b>	<b>26,067</b>
<b>CAPITAL OUTLAY:</b>							
013-013-81003	CAPITAL - REPLACEMENT	0	38,785	0	0	0	0
013-013-85003	CAPITAL - NEW	0	0	0	0	5,000	5,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>38,785</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
013-013-90001	CONTINGENCY	0	0	9,398	12,397	12,397	12,397
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>9,398</b>	<b>12,397</b>	<b>12,397</b>	<b>12,397</b>
<b>TRANSFERS OUT:</b>							
013-013-95001	TRANSFER TO GENERAL FUND	12,780	0	0	0	0	0
013-013-95050	TRANSFER TO DEBT SERVICE	1,946	2,698	3,446	2,597	2,597	2,597
013-013-95600	TRANSFER TO FLEET REPLACEMENT	6,472	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>21,198</b>	<b>2,698</b>	<b>3,446</b>	<b>2,597</b>	<b>2,597</b>	<b>2,597</b>
	<b>TOTAL TROLLEY OPERATIONS</b>	<b>77,764</b>	<b>101,993</b>	<b>111,006</b>	<b>92,473</b>	<b>104,990</b>	<b>104,990</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>77,764</b>	<b>101,993</b>	<b>111,006</b>	<b>92,473</b>	<b>104,990</b>	<b>104,990</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: POOL OPERATIONS LEVY**

**Program Description/Mission**

This is the second funding year, which will account for tax revenues collected exclusively for the operations and capital costs of the Silverton swimming pool. The levy is a five-year levy of \$275,000 for each levy year and was passed by the voters in the November 6, 2012 General Election. With the passage of the operating levy, funding to cover the cost of operating a year-round pool is in place through fiscal year 2017-2018.

This fund will cover operations, maintenance, and facility use programming of the City's Swimming Pool. The Public Works Water Quality Division is responsible for maintenance and operation of the mechanical and chemical systems to ensure ongoing compliance with regulations governing public pool water quality. The Public Works Maintenance Division provides maintenance for the pool structure, bathhouse, and associated mechanical support systems. By annual contract, the YMCA provides management and lifeguards for daily pool use, and staffing for swim lessons and aquatic programs.

**Budget Comments**

Account #61022 includes annual inspection and service for the emergency generator \$800, boiler service \$1,000, hot water heater service \$500, bathhouse HVAC troubleshoot and repair \$750, building lamp/bulb replacements \$100, chemical controller service \$250, assorted pool repairs (i.e. ladders, steps, ropes, floats, manual skimmers) \$700, and recirc pump mechanical seals \$1,400. Account #61059 includes YMCA Contract \$50,000, pool cover removal, storage and re-Install \$5,000. Account #71000 includes new sump pump \$800, and new chairs for deck \$250. Account #81003 includes tile replacement \$20,000, HVAC replacement and exhaust fan replacement \$9,500 and pool cover sidewall replacement \$10,000.

**Accomplishments**

Replaced the tent cover, tent ends, tent frame bolts, pool vacuum, and the ADA chair lift. Boiler repair and Energy Trust LED lamp retrofit.

**Major Issues to be Resolved in the Next 5 Years**

Continued voter approval of operation levy.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>POOL OPERATIONS LEVY</b>							
<b>TAXES</b>							
016-000-40001	PROPERTY TAXES CURRENT	0	0	255,750	250,000	250,000	250,000
016-000-40002	PROPERTY TAXES DELINQUENT	0	0	0	3,500	3,500	3,500
	<b>TOTAL TAXES</b>	<b>0</b>	<b>0</b>	<b>255,750</b>	<b>253,500</b>	<b>253,500</b>	<b>253,500</b>
<b>MISCELLANEOUS REVENUE</b>							
016-000-45002	INTEREST EARNED	0	0	0	500	500	500
016-000-45025	POOL RENT	0	0	8,000	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>BEGINNING FUND BALANCE</b>							
016-000-49090	BEGINNING FUND BALANCE	0	0	0	16,898	16,898	16,898
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,898</b>	<b>16,898</b>	<b>16,898</b>
	<b>TOTAL FUND REVENUE</b>	<b>0</b>	<b>0</b>	<b>263,750</b>	<b>270,898</b>	<b>270,898</b>	<b>270,898</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>POOL OPERATIONS LEVY</b>							
<b>POOL OPERATIONS</b>							
<b>MATERIALS AND SERVICES:</b>							
016-210-61003	ADVERTISING	0	0	100	100	100	100
016-210-61004	TELEPHONE EXPENSE	0	0	1,000	1,100	1,100	1,100
016-210-61005	POSTAGE & FREIGHT	0	0	400	400	400	400
016-210-61006	GAS/ ELECTRIC EXPENSE	0	0	90,000	80,000	80,000	80,000
016-210-61008	BUILDING & GROUNDS MAINTENANC	0	0	6,000	6,000	6,000	6,000
016-210-61009	PERMIT FEES	0	0	500	500	500	500
016-210-61016	DUES & MEMBERSHIPS	0	0	350	350	350	350
016-210-61022	EQUIPMENT MAINTENANCE	0	0	5,000	5,500	5,500	5,500
016-210-61032	JANITORIAL SUPPLIES	0	0	1,500	3,000	3,000	3,000
016-210-61042	SAFETY EQ/ PROT CLTHNG	0	0	1,000	750	750	750
016-210-61045	EQUIPMENT RENTAL	0	0	1,500	1,200	1,200	1,200
016-210-61047	POOL CHEMICALS	0	0	8,000	10,550	10,550	10,550
016-210-61059	CONTRACTED SERVICES	0	0	70,000	55,000	55,000	55,000
016-210-71000	MINOR EQUIPMENT	0	0	800	1,050	1,050	1,050
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>186,150</b>	<b>165,500</b>	<b>165,500</b>	<b>165,500</b>
<b>CAPITAL OUTLAY:</b>							
016-210-81003	CAPITAL - REPLACEMENT	0	0	60,300	39,500	39,500	39,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>60,300</b>	<b>39,500</b>	<b>39,500</b>	<b>39,500</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
016-210-90001	CONTINGENCY	0	0	10,467	54,184	54,184	54,184
016-210-91215	RESERVE- POOL CAPITAL IMPRVMT	0	0	6,833	11,714	11,714	11,714
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>17,300</b>	<b>65,898</b>	<b>65,898</b>	<b>65,898</b>
	<b>TOTAL POOL OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>263,750</b>	<b>270,898</b>	<b>270,898</b>	<b>270,898</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>263,750</b>	<b>270,898</b>	<b>270,898</b>	<b>270,898</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:   TRANSIENT LODGING TAXES**

**Budget Comments**

This special revenue fund accounts for transient taxes charged to patrons staying at hotels/ motels or bed and breakfast locations in the City of Silverton. The taxes are collected by the lodging businesses and remitted either monthly or quarterly to the City of Silverton. At this time, all businesses are remitting the taxes on a quarterly basis.

ORS 320.350 (6) states that at least 70 percent of net revenue from a new or increased local transient occupancy lodging tax shall be used for the purposes described in subsection (5) (a) or (c) of this section. Subsection (5) (a) and (c) require that the revenues be used to fund tourism promotion or tourism related facilities, or to finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing debt. The remaining 30 percent can be used to fund city services, generally. Council has dedicated this portion to help decrease the sewer debt in the Sewer Fund. Therefore, these revenues are transferred to the Sewer Debt Reserve Fund and will be used to make additional payments.

Account #61059 provides \$35,000 for the Chamber of Commerce to provide visitor center services. The funds will be paid to them quarterly.  
Account #62576 includes \$1,000 for a fireworks donation.

**Accomplishments**

During the fiscal year ended June 30, 2011, the City distributed \$29,912 in grants to local organizations, in fiscal year ended June 30, 2012 \$23,335 and June 30, 2013, \$7,912 in grants was distributed to increase visitation, generate overnight lodging in Silverton.

**CITY OF SILVERTON  
REVENUES  
FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>TRANSIENT TAX FUND</b>							
<b>TAXES</b>							
017-000-40003	TRANSIENT TAXES	190,700	198,810	215,000	197,000	197,000	197,000
	TOTAL TAXES	190,700	198,810	215,000	197,000	197,000	197,000
<b>MISCELLANEOUS REVENUE</b>							
017-000-45002	INTEREST EARNED	178	262	200	200	200	200
	TOTAL MISCELLANEOUS REVENUE	178	262	200	200	200	200
<b>BEGINNING FUND BALANCE</b>							
017-000-49090	BEGINNING FUND BALANCE	40,027	41,951	35,186	45,912	45,912	45,912
	TOTAL BEGINNING FUND BALANCE	40,027	41,951	35,186	45,912	45,912	45,912
	TOTAL FUND REVENUE	230,906	241,023	250,386	243,112	243,112	243,112

**CITY OF SILVERTON  
EXPENDITURES  
FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>TRANSIENT TAX FUND</b>							
<b>OPERATIONS</b>							
<b>MATERIALS AND SERVICES:</b>							
017-017-61057	TOURISM PROMOTION GRANTS	0	0	0	0	22,112	22,112
017-017-61059	CONTRACTED SERVICES	23,335	27,912	52,283	57,112	35,000	35,000
017-017-61060	OREGON GARDEN FOUNDATION	102,457	102,926	113,308	105,000	105,000	105,000
017-017-62576	SILVERTON DAYS FIREWORKS	0	0	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	125,792	130,838	166,591	163,112	163,112	163,112
<b>CONTINGENCY &amp; RESERVES:</b>							
017-017-90001	CONTINGENCY	0	0	19,000	20,000	20,000	20,000
	TOTAL CONTINGENCY & RESERVES	0	0	19,000	20,000	20,000	20,000
<b>TRANSFERS OUT:</b>							
017-017-95036	TRANSFER TO SEWER DEBT RESER	63,163	59,643	64,795	60,000	60,000	60,000
	TOTAL TRANSFERS OUT	63,163	59,643	64,795	60,000	60,000	60,000
	TOTAL OPERATIONS	188,955	190,482	250,386	243,112	243,112	243,112
	TOTAL FUND EXPENDITURES	188,955	190,482	250,386	243,112	243,112	243,112

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STREET**

**STAFF LEVEL 2015: 2.19 FTE**  
**STAFF LEVEL 2014: 2.19 FTE**

**Program Description/Mission**

This fund administers all street operations for 33 miles of City owned and maintained roadways and right-of-ways. The mission is to provide a safe and efficient transportation system for all City right-of-ways. The City's Transportation System Plan and Capital Improvements Plan are the guide documents for this program.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Public Works Director	0.10	0.10	
Admin Assistant II - PW	0.15	0.15	
Senior Engineer	0.10	0.10	
Engineering Technician	0.18	0.18	
Maint. Division Supervisor	0.20	0.20	
Admin Assistant I - PW	0.12	0.12	
Utility Worker I	0.58	0.58	
Utility Worker II	0.38	0.38	
Utility Worker III/ Lead	0.18	0.18	
Utility Worker III/ Mechanic	<u>0.20</u>	<u>0.20</u>	
<b>Total</b>	<b>2.19</b>	<b>2.19</b>	<b>0.00</b>

**Budget Comments**

Account #61022 includes multiple equipment repairs.  
 Account #61024 includes multiple vehicle repairs.  
 Account #61046 includes curb painting \$10,000, gravel street dust control \$2,000, rock for gravel streets \$1,500, de-icing fluid \$3,000, cold mix \$2,000, and striping by Marion County public works \$3,500.  
 Account #61058 includes Olson Road ROW conversion.  
 Account #81003 includes shops chairs \$900, shops computer \$450, and hot water pressure washer \$900.  
 Account #85003 includes an Ulrich hanging file \$800, and sand hopper \$7,500.  
 Account #95600 based on updated costs and vehicle life.  
 Account #95610 based on updated costs and equipment life.

**Accomplishments**

Grader and vactor truck purchase. Completion of Abiqua Heights Detention Structure replacement. Installation of replacement mechanics lift, new supply bins, and shops backup generator.

**Major Issues to be Resolved in the Next 5 Years**

Completion of deferred maintenance activities and capital improvement program projects. Continued community support of street utility fee to maintain pavement integrity. Replacement of aging vehicles and equipment.

**CITY OF SILVERTON**

**REVENUES**

FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET FUND</b>						
<b>FEES AND PERMITS</b>						
020-000-42102	INSPECTION FEES	813	0	500	500	500
020-000-42106	PLAN REVIEW FEES	93	0	0	0	0
020-000-42107	DRIVEWAY PERMITS	0	968	0	0	0
020-000-42108	SIDEWALK PERMITS	88	2,640	500	500	500
	<b>TOTAL FEES AND PERMITS</b>	<b>995</b>	<b>3,608</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>INTERGOVERNMENTAL</b>						
020-000-43005	STATE HIWAY APPORTIONMENT	503,686	507,475	425,000	425,000	425,000
020-000-43075	ODOT BIKE & PED GRANT	134,999	0	0	0	0
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>638,684</b>	<b>507,475</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>MISCELLANEOUS REVENUE</b>						
020-000-45002	INTEREST EARNED	1,479	1,632	500	500	500
020-000-45019	MISCELLANEOUS REVENUE	1,620	78,713	500	13,000	13,000
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,099</b>	<b>80,345</b>	<b>1,000</b>	<b>13,500</b>	<b>13,500</b>
<b>BEGINNING FUND BALANCE</b>						
020-000-49090	BEGINNING FUND BALANCE	303,896	307,760	330,605	378,455	378,455
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>303,896</b>	<b>307,760</b>	<b>330,605</b>	<b>378,455</b>	<b>378,455</b>
	<b>TOTAL FUND REVENUE</b>	<b>946,673</b>	<b>899,188</b>	<b>757,605</b>	<b>817,955</b>	<b>817,955</b>

**CITY OF SILVERTON**

**EXPENDITURES**

FISCAL YEAR 2014-2015

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET FUND</b>						
<b>OPERATIONS</b>						
<b>PERSONNEL SERVICES:</b>						
020-020-51001	FULL TIME SALARIES	134,198	99,683	104,621	108,451	108,451
020-020-51002	PART TIME SALARIES	3,246	3,595	3,973	4,041	4,041
020-020-51003	WORKERS COMP INS	6,129	4,807	5,120	4,818	4,818
020-020-51004	SOCIAL SECURITY/MEDICARE	10,657	7,787	8,630	8,823	8,823
020-020-51005	HEALTH INSURANCE	38,186	27,043	35,614	34,384	34,384
020-020-51006	LIFE/ DISABILITY INS	436	331	464	472	472
020-020-51007	PERS RETIREMENT	13,846	10,045	26,103	21,605	21,605
020-020-51009	OVERTIME SALARIES	6,616	1,936	2,793	2,835	2,835
	<b>TOTAL PERSONNEL SERVICES</b>	<b>213,314</b>	<b>155,226</b>	<b>187,318</b>	<b>185,429</b>	<b>185,429</b>
<b>MATERIALS AND SERVICES:</b>						
020-020-61001	OFFICE SUPPLIES	880	1,100	1,000	1,000	1,000
020-020-61002	PUBLICATIONS	133	36	500	500	500
020-020-61003	ADVERTISING EXPENSE	384	0	500	500	500
020-020-61004	TELEPHONE EXPENSE	3,011	3,117	3,300	3,300	3,300
020-020-61005	POSTAGE & FREIGHT	410	176	400	400	400
020-020-61006	GAS/ ELECTRIC EXPENSE	1,094	748	1,200	1,200	1,200
020-020-61009	PERMIT FEES	0	0	1,500	1,500	1,500
020-020-61015	TRAVEL, TRAINING & MEETINGS	314	857	1,450	2,020	2,020
020-020-61016	DUES & MEMBERSHIPS	258	179	300	300	300
020-020-61022	EQUIPMENT MAINTENANCE	7,694	5,008	11,390	10,300	10,300
020-020-61023	UNIFORM EXPENSE	0	185	200	200	200
020-020-61024	VEHICLE EXPENSE	6,702	2,285	2,600	7,620	7,620
020-020-61030	FUEL EXPENSES	0	2,703	3,500	2,700	2,700
020-020-61031	RECORDING FEES	234	68	200	200	200
020-020-61039	TRAFFIC CONTROL SUPPLIES	3,216	3,184	5,000	5,000	5,000
020-020-61041	TREE MAINTENANCE	9,380	1,150	3,500	4,000	4,000
020-020-61042	SAFETY EQP/ PROT CLTHNG	1,022	1,262	1,500	1,500	1,500
020-020-61043	BUILDING/ GROUNDS MAINTENANCE	987	873	1,500	1,500	1,500
020-020-61044	SMALL TOOLS	313	368	300	600	600
020-020-61045	EQUIPMENT RENTAL	1,078	1,239	7,000	1,000	1,000
020-020-61046	STREET MAINTENANCE	33,539	27,674	40,000	22,000	22,000
020-020-61058	LEGAL SERVICES	0	0	0	2,500	2,500
020-020-61059	CONTRACTED SERVICES	8,250	11,819	14,168	30,500	30,500
020-020-61095	STORM SEWER MAINTENANCE	70	0	15,000	0	0
020-020-62573	MISCELLANEOUS EXPENSE	125	635	250	500	500
020-020-62576	SYSTEM SUBSIDY	0	0	400	400	400
020-020-71000	MINOR EQUIPMENT	2,404	982	800	700	700
020-020-71009	SOFTWARE	238	1,138	1,500	1,500	1,500
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>81,737</b>	<b>66,783</b>	<b>118,958</b>	<b>103,440</b>	<b>103,440</b>
<b>CAPITAL OUTLAY:</b>						
020-020-81003	CAPITAL - REPLACEMENT	0	72,500	2,800	2,241	2,241
020-020-81031	SIDEWALK CONST/ REPAIR	140,941	95,116	20,000	10,000	10,000
020-020-85003	CAPITAL - NEW EQUIPMENT	1,236	19,787	12,000	8,300	8,300
	<b>TOTAL CAPITAL OUTLAY</b>	<b>142,176</b>	<b>187,403</b>	<b>34,800</b>	<b>20,541</b>	<b>20,541</b>
<b>CONTINGENCY &amp; RESERVES:</b>						
020-020-90001	CONTINGENCY	0	0	218,008	95,015	95,015
020-020-91702	RESERVE - FUTURE EXPENDITURE	0	0	21,516	43,032	43,032
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>239,524</b>	<b>138,047</b>	<b>138,047</b>
<b>TRANSFERS OUT:</b>						
020-020-95001	TRANSFER TO GENERAL FUND	178,578	51,110	105,536	110,680	110,680
020-020-95050	TRANSFER TO DEBT SERVICE	6,666	5,654	6,269	6,487	6,487
020-020-95320	TRANSFER TO STREET CIP FUND	0	0	25,000	202,556	202,556
020-020-95600	TRANSFER TO FLEET REPLACEMENT	12,769	0	30,200	29,849	29,849
020-020-95610	TRANSFER TO MAJOR EQUIP REP	3,475	0	10,000	20,926	20,926
020-020-95620	TRANSFER TO EXTENDED LEAVE	198	162	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>201,686</b>	<b>56,926</b>	<b>177,005</b>	<b>370,498</b>	<b>370,498</b>

CITY OF SILVERTON  
EXPENDITURES  
FISCAL YEAR 2014-2015

<u>STREET FUND</u>	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
TOTAL OPERATIONS	638,913	466,338	757,605	817,955	817,955	817,955
TOTAL FUND EXPENDITURES	<u>638,913</u>	<u>466,338</u>	<u>757,605</u>	<u>817,955</u>	<u>817,955</u>	<u>817,955</u>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STREET IMPROVEMENT SDC**

**Program Description/Mission**

This fund is dedicated to capacity increasing street improvement projects. The primary revenue source for this fund is from system development charges (SDC's) received that is used for street improvements that increase capacity or are growth related. The 2008 Transportation System Master Plan is the planning document for this budget.

**Budget Comments**

Account #81801 includes credits to developers that make offsite public improvements or oversized improvements benefiting the system.

Account #91002 includes special area SDC for Steelhammer Road improvement project.

**Major Issues to be Resolved in the Next 5 Years**

Maintain adequate funding to meet transportation needs as new growth occurs. Current transportation SDC methodology includes the entire master plan project list. Implementation of a street fee or other funding mechanism to help fund street improvement projects will need consideration if the city expects to build all of the transportation projects when needed.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET IMPROVEMENT SDC FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
021-000-45002	INTEREST EARNED	284	326	145	145	145	145
021-000-45007	IMPROVEMENT SDCS	62,383	30,841	11,046	33,087	33,087	33,087
021-000-45008	STEELHAMMER SDCS	902	0	902	984	984	984
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>63,569</b>	<b>31,167</b>	<b>12,093</b>	<b>34,216</b>	<b>34,216</b>	<b>34,216</b>
<b>TRANSFERS IN</b>							
021-000-46217	TRANSFER FROM STEELHAMMER PR	0	0	252,433	91	91	91
	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>
<b>BEGINNING FUND BALANCE</b>							
021-000-49090	BEGINNING FUND BALANCE	30,313	55,236	40,166	351,976	351,976	351,976
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>30,313</b>	<b>55,236</b>	<b>40,166</b>	<b>351,976</b>	<b>351,976</b>	<b>351,976</b>
	<b>TOTAL FUND REVENUE</b>	<b>93,882</b>	<b>86,403</b>	<b>304,692</b>	<b>386,283</b>	<b>386,283</b>	<b>386,283</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET IMPROVEMENT SDC FUND</b>							
<b>STREET SYSTEM IMPROVEMENTS</b>							
<b>MATERIALS AND SERVICES:</b>							
021-021-61003	ADVERTISING EXPENSE	0	20	0	0	0	0
021-021-61059	CONTRACTED SERVICES	0	12,416	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>12,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
021-021-81801	DEVELOPER SDC CREDITS	22,092	10,000	51,000	33,087	33,087	33,087
	<b>TOTAL CAPITAL OUTLAY</b>	<b>22,092</b>	<b>10,000</b>	<b>51,000</b>	<b>33,087</b>	<b>33,087</b>	<b>33,087</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
021-021-90001	CONTINGENCY	0	0	357	67,552	67,552	67,552
021-021-91002	RESERVE FOR STEELHAMMER IMPR	0	0	253,335	253,644	253,644	253,644
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>253,692</b>	<b>321,196</b>	<b>321,196</b>	<b>321,196</b>
<b>TRANSFERS OUT:</b>							
021-021-95001	TRANSFER TO GENERAL FUND	11,635	0	0	0	0	0
021-021-95320	TRANSFER TO STREET CIP FUND	0	0	0	32,000	32,000	32,000
	<b>TOTAL TRANSFERS OUT</b>	<b>11,635</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
	<b>TOTAL STREET SYSTEM IMPROVEME</b>	<b>33,727</b>	<b>22,436</b>	<b>304,692</b>	<b>386,283</b>	<b>386,283</b>	<b>386,283</b>

***BUDGET NARRATIVE***  
***Fiscal Year 2014-2015***

**FUND: STREET REIMBURSEMENT SDC**

**Program Description/Mission**

The overall mission is to provide resources for any combination of street capital improvement debt, street capacity improvements or any other street improvements. Street reimbursement system development charges (SDCs) collected from new development is the primary revenue of this fund.

**Major Issues to be Resolved in the Next 5 Years**

Providing adequate resources for street improvements that do not qualify for Improvement SDC funds.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>MISCELLANEOUS REVENUE</u>							
022-000-45002	INTEREST EARNED	244	250	200	150	150	150
022-000-45009	REIMBURSEMENT SDC'S	10,059	9,005	1,389	688	688	688
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>10,303</b>	<b>9,255</b>	<b>1,589</b>	<b>838</b>	<b>838</b>	<b>838</b>
<u>BEGINNING FUND BALANCE</u>							
022-000-49090	BEGINNING FUND BALANCE	40,930	51,233	43,748	66,706	66,706	66,706
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>40,930</b>	<b>51,233</b>	<b>43,748</b>	<b>66,706</b>	<b>66,706</b>	<b>66,706</b>
	<b>TOTAL FUND REVENUE</b>	<b>51,233</b>	<b>60,488</b>	<b>45,337</b>	<b>67,544</b>	<b>67,544</b>	<b>67,544</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>STREET REIMBURSEMENT SDC'S</u>							
<u>CONTINGENCY &amp; RESERVES:</u>							
022-022-90001	CONTINGENCY	0	0	45,337	35,544	35,544	35,544
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>45,337</b>	<b>35,544</b>	<b>35,544</b>	<b>35,544</b>
<u>TRANSFERS OUT:</u>							
022-022-95320	TRANSFER TO STREET CIP FUND	0	10,000	0	32,000	32,000	32,000
	<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
	<b>TOTAL STREET REIMBURSEMENT SD</b>	<b>0</b>	<b>10,000</b>	<b>45,337</b>	<b>67,544</b>	<b>67,544</b>	<b>67,544</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>10,000</b>	<b>45,337</b>	<b>67,544</b>	<b>67,544</b>	<b>67,544</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STORMWATER IMPROVEMENT SDC**

**Program Description/Mission**

This fund is dedicated to provide stormwater improvements for the City of Silverton. System development charges (SDC's) for stormwater improvements are accounted for in this fund. Storm water projects related to either increasing capacity or growth are the only allowable uses of the Stormwater Improvement SDC's revenue.

**Budget Comments**

Account #81801 includes credits to developers that make offsite public improvements or oversized improvements benefiting the system.

**Major Issues to be Resolved in the Next 5 Years**

The Stormwater SDC and rate study provided adequate funding recommendations such as a new stormwater utility fee to be used in combination with local improvement districts. Full funding of a stormwater fee or other funding mechanism to help fund stormwater improvement projects will need consideration if the city expects to build all of the stormwater projects when needed.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER IMPROVE SDC FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
023-000-45002	INTEREST EARNED	3,158	2,781	2,800	2,500	2,500	2,500
023-000-45007	IMPROVEMENT SDCS	14,189	25,367	4,386	8,417	8,417	8,417
023-000-45009	REIMBURSEMENT SDCS	0	331	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>17,346</b>	<b>28,479</b>	<b>7,186</b>	<b>10,917</b>	<b>10,917</b>	<b>10,917</b>
<b>BEGINNING FUND BALANCE</b>							
023-000-49090	BEGINNING FUND BALANCE	625,778	563,974	469,334	508,617	508,617	508,617
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>625,778</b>	<b>563,974</b>	<b>469,334</b>	<b>508,617</b>	<b>508,617</b>	<b>508,617</b>
	<b>TOTAL FUND REVENUE</b>	<b>643,125</b>	<b>592,453</b>	<b>476,520</b>	<b>519,534</b>	<b>519,534</b>	<b>519,534</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER IMPROVE SDC FUND</b>							
<b>STORM WATER SYSTEM IMPROVEMENT</b>							
<b>MATERIALS AND SERVICES:</b>							
023-023-61059	CONTRACTED SERVICES	65,444	13,617	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>65,444</b>	<b>13,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
023-023-81801	DEVELOPER SDC CREDITS	2,072	503	11,500	8,417	8,417	8,417
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,072</b>	<b>503</b>	<b>11,500</b>	<b>8,417</b>	<b>8,417</b>	<b>8,417</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
023-023-90001	CONTINGENCY	0	0	465,020	473,117	473,117	473,117
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>465,020</b>	<b>473,117</b>	<b>473,117</b>	<b>473,117</b>
<b>TRANSFERS OUT:</b>							
023-023-95001	TRANSFER TO GENERAL FUND	11,635	0	0	0	0	0
023-023-95024	TRANSFER TO STORM WATER REIMB	0	0	0	10,000	10,000	10,000
023-023-95323	TRANSFER TO STORM WATER CIP	0	85,000	0	28,000	28,000	28,000
	<b>TOTAL TRANSFERS OUT</b>	<b>11,635</b>	<b>85,000</b>	<b>0</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
	<b>TOTAL STORM WATER SYSTEM IMPR</b>	<b>79,151</b>	<b>99,120</b>	<b>476,520</b>	<b>519,534</b>	<b>519,534</b>	<b>519,534</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>79,151</b>	<b>99,120</b>	<b>476,520</b>	<b>519,534</b>	<b>519,534</b>	<b>519,534</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STORMWATER REIMBURSEMENT SDC**

**Program Description/Mission**

The overall mission is to provide resources for any combination of stormwater capital improvement debt, stormwater capacity improvements or any other stormwater improvements. Stormwater reimbursement system development charges (SDCs) collected from new development are the primary revenue of this fund.

**Major Issues to be Resolved in the Next 5 Years**

Providing adequate resources for Stormwater improvements that do not qualify for Improvement SDC funds.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
024-000-45002	INTEREST EARNED	0	0	0	10	10	10
024-000-45009	REIMBURSEMENT SDCS	0	0	0	331	331	331
	TOTAL MISCELLANEOUS REVENUE	0	0	0	341	341	341
<u>TRANSFERS IN</u>							
024-000-46023	TRANSFER FRM STORM WTR IMP SD	0	0	0	10,000	10,000	10,000
	TOTAL TRANSFERS IN	0	0	0	10,000	10,000	10,000
	TOTAL FUND REVENUE	0	0	0	10,341	10,341	10,341

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>STORM WATER CAPITAL PROJECTS</u>							
<u>CONTINGENCY &amp; RESERVES:</u>							
024-024-90001	CONTINGENCY	0	0	0	10,341	10,341	10,341
	TOTAL CONTINGENCY & RESERVES	0	0	0	10,341	10,341	10,341
	TOTAL STORM WATER CAPITAL PRO	0	0	0	10,341	10,341	10,341
	TOTAL FUND EXPENDITURES	0	0	0	10,341	10,341	10,341

**BUDGET NARRATIVE**  
***Fiscal Year 2014-2015***

**FUND: STREET LIGHT IMPROVEMENT**

**Program Description/Mission**

This fund is being used to account for the revenues received from Portland General Electric (PGE) for the buy-out of the light poles that were owned by the City. The resources will be expended when a project is decided.

**Budget Comments**

Account #81005 allows funds to be used for a street light project.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET LIGHT IMPROVEMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
025-000-45002	INTEREST EARNED	335	0	0	400	400	400
	TOTAL MISCELLANEOUS REVENUE	335	0	0	400	400	400
<b>BEGINNING FUND BALANCE</b>							
025-000-49090	BEGINNING FUND BALANCE	64,368	64,703	0	181,412	181,412	181,412
	TOTAL BEGINNING FUND BALANCE	64,368	64,703	0	181,412	181,412	181,412
	TOTAL FUND REVENUE	64,703	64,703	0	181,812	181,812	181,812

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET LIGHT IMPROVEMENT FUND</b>							
<b>STREET LIGHTING IMPROVEMENTS</b>							
<b>CAPITAL OUTLAY:</b>							
025-025-81005	STREET LIGHT IMPROVEMENTS	0	0	0	181,812	181,812	181,812
	TOTAL CAPITAL OUTLAY	0	0	0	181,812	181,812	181,812
<b>TRANSFERS OUT:</b>							
025-025-95001	TRANSFER TO GENERAL FUND	0	64,703	0	0	0	0
	TOTAL TRANSFERS OUT	0	64,703	0	0	0	0
	TOTAL STREET LIGHTING IMPROVEM	0	64,703	0	181,812	181,812	181,812
	TOTAL FUND EXPENDITURES	0	64,703	0	181,812	181,812	181,812

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STREET MAINTENANCE FEE**

**Program Description/Mission**

This is the second year of the Street Maintenance Fee Fund. It was created to account for the new Street Maintenance Fee. The fee was established with Resolution 13-18 and was passed by Council at the June 17, 2013 City Council meeting. The fee is \$5.00 per billing unit and will be used to pay costs associated with planning, management, construction, preservation, and maintenance of City owned or controlled streets. Development of a project list continues and the first round of maintenance will begin the summer of 2014.

**Budget Comments**

Account #85020 will cover costs for street maintenance.

**Major Issues to be Resolved in the Next 5 Years**

Continued community support to collect and increase funds to maintain or improve the current street infrastructure owned or controlled by the City as identified in the Pavement Condition Index report.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b><u>STREET MAINTENANCE FEE FUND</u></b>						
<b><u>FEES AND PERMITS</u></b>						
027-000-42172			195,000	190,000	190,000	190,000
	0	0				
			195,000	190,000	190,000	190,000
	0	0				
<b><u>MISCELLANEOUS REVENUE</u></b>						
027-000-45002			0	80	80	80
	0	0				
			0	80	80	80
	0	0				
<b><u>BEGINNING FUND BALANCE</u></b>						
027-000-49090			0	140,200	140,200	140,200
	0	0				
			0	140,200	140,200	140,200
	0	0				
			195,000	330,280	330,280	330,280
	0	0				

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b><u>STREET MAINTENANCE FEE FUND</u></b>						
<b><u>STREET IMPROVEMENTS</u></b>						
<b><u>MATERIALS AND SERVICES:</u></b>						
027-027-61003			0	500	500	500
	0	0				
027-027-61059			130,000	0	0	0
	0	0				
			130,000	500	500	500
	0	0				
<b><u>CAPITAL OUTLAY:</u></b>						
027-027-85020			65,000	280,000	280,000	280,000
	0	0				
			65,000	280,000	280,000	280,000
	0	0				
<b><u>CONTINGENCY &amp; RESERVES:</u></b>						
027-027-90001			0	49,780	49,780	49,780
	0	0				
			0	49,780	49,780	49,780
	0	0				
			195,000	330,280	330,280	330,280
	0	0				
			195,000	330,280	330,280	330,280
	0	0				

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STORMWATER FEE**

**Program Description/Mission**

This is the second year of the Stormwater Fee Fund. It was created to account for the new Stormwater Fee revenues and expenditures that meet the criteria set by City Council. The fee was established with Resolution 13-16 and was passed by Council at the June 17, 2013 City Council meeting. The fee is \$1.00 per equivalent dwelling unit and will be used to pay costs associated with planning, management, construction, preservation, and maintenance of City's Stormwater System. Project selection will be based on master plan recommendations.

**Budget Comments**

Account # 95600 covers 50% of the costs to accumulate funds to replace the Vector truck.

**Major Issues to be Resolved in the Next 5 Years**

Continued community support to collect and increase funds to maintain or improve the current stormwater infrastructure owned or controlled by the City.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER FEE FUND</b>						
<b>FEES AND PERMITS</b>						
028-000-42173			39,000	45,000	45,000	45,000
	0	0	39,000	45,000	45,000	45,000
<b>MISCELLANEOUS REVENUE</b>						
028-000-45002			0	25	25	25
	0	0	0	25	25	25
<b>BEGINNING FUND BALANCE</b>						
028-000-49090			0	45,025	51,825	51,825
	0	0	0	45,025	51,825	51,825
	0	0	39,000	90,050	96,850	96,850

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER FEE FUND</b>						
<b>STORMWATER IMPROVEMENTS</b>						
<b>MATERIALS AND SERVICES:</b>						
028-028-61024			0	13,875	13,875	13,875
028-028-61030			0	2,000	2,000	2,000
028-028-61058			0	2,500	2,500	2,500
028-028-61059			0	2,000	2,000	2,000
	0	0	0	20,375	20,375	20,375
<b>CAPITAL OUTLAY:</b>						
028-028-85020			39,000	0	0	0
	0	0	39,000	0	0	0
<b>CONTINGENCY &amp; RESERVES:</b>						
028-028-90001			0	6,800	3,600	3,600
	0	0	0	6,800	3,600	3,600
<b>TRANSFERS OUT:</b>						
028-028-95323			0	43,003	53,003	53,003
028-028-95600			0	19,872	19,872	19,872
	0	0	0	62,875	72,875	72,875
	0	0	39,000	90,050	96,850	96,850
	0	0	39,000	90,050	96,850	96,850

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: SEWER**

**Budget Comments**

Sewer revenues are separated into categories as listed below with a short description of each classification. Budget estimates are based on historical data unless otherwise noted. A rate study was completed and this budget includes the rate increase adopted by Council in January 2014, effective on July 01, 2014.

The sewer fund currently carries a debt load of \$11,000,000 for prior improvements made to both the collection system and the Wastewater Treatment Plant.

Fees and Permits: The primary revenue source within this category is from sewer service charges. Customers are classified as residential, commercial or industrial. Residential customer's sewer charge is based on their average water usage for water usage on the billings for November through February, as set by City Code. If a customer does not have at least three full months of usage, they are billed for actual usage each month up to a maximum citywide determined average. Commercial customers are charged based on actual usage. Industrial customer are charged a base and flow fee, and load charges based on \$/Lb. of BOD and TSS.

Miscellaneous: Includes interest earned on funds deposited with the Local Government Investment Pool and rent proceeds received for the Pettit property.

Other Funding Sources: This type of revenue is typically from loan or bond proceeds.

Beginning Fund Balance: Account #49090 includes funds carried forward from the previous year. This revenue provides a funding source for services until revenues are collected during the current fiscal year.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>SEWER FUND</b>							
<b>FEEES AND PERMITS</b>							
030-000-42101	SEWER SERVICE CHARGES	2,407,785	2,691,601	2,677,000	2,897,992	2,897,992	2,897,992
030-000-42102	INSPECTION FEES	1,210	0	400	0	0	0
030-000-42106	PLAN REVIEW FEES	21	0	0	0	0	0
	<b>TOTAL FEES AND PERMITS</b>	<b>2,409,016</b>	<b>2,691,601</b>	<b>2,677,400</b>	<b>2,897,992</b>	<b>2,897,992</b>	<b>2,897,992</b>
<b>MISCELLANEOUS REVENUE</b>							
030-000-45002	INTEREST EARNED	5,056	1,901	1,500	1,500	1,500	1,500
030-000-45016	RENTAL RECEIPTS	12,000	12,000	12,000	12,000	12,000	12,000
030-000-45019	MISCELLANEOUS REVENUE	9,623	296	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>26,678</b>	<b>14,198</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>BEGINNING FUND BALANCE</b>							
030-000-49090	BEGINNING FUND BALANCE	967,450	423,766	270,332	592,952	592,952	592,952
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>967,450</b>	<b>423,766</b>	<b>270,332</b>	<b>592,952</b>	<b>592,952</b>	<b>592,952</b>
	<b>TOTAL FUND REVENUE</b>	<b>3,403,145</b>	<b>3,129,564</b>	<b>2,961,232</b>	<b>3,504,444</b>	<b>3,504,444</b>	<b>3,504,444</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:** SEWER  
**DEPARTMENT:** OPERATIONS

**STAFF LEVEL 2015:** 5.43 FTE  
**STAFF LEVEL 2014:** 5.56 FTE

**Program Description/Mission**

This program accounts for the operation and maintenance of the Wastewater Treatment Plant (WWTP) and eight (8) lift stations by Water Quality Division staff. This division is responsible for treatment of wastewater, clean effluent disposal and treated biosolids disposal. The Water Quality Division annually treats over 356 million gallons of raw sewage received from the City's residential, commercial, and industrial customers.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.49	0.49	
Admin Assistant II - PW	0.45	0.45	
Admin Assistant I - PW	0.13	0.00	
Senior Engineer	0.45	0.45	
Engineering Technician	0.42	0.42	
Water Quality Division Supervisor	0.72	0.72	
Water/Sewer Operator I	1.90	1.90	
Water/Sewer Operator II	<u>1.00</u>	<u>1.00</u>	
Total	5.56	5.43	<u>(0.13)</u>

**Budget Comments**

Account #61022 covers maintenance of the UV lamp \$8,000, headworks \$2,000, primary clarifier drive and sludge vault \$2,000, primary sludge gravity thickener \$1,000, secondary clarifier \$2,000, aeration basin \$4,000, effluent pump station \$1,000, SCADA \$1,000, emergency generator \$2,000, DAFT \$2,000, RAS/WAS pump maintenance \$2,000, hydrated lime slurry feed system \$1,000, crane and hoist \$2,000, digester and pumping system \$3,000, inline chemical monitor \$1,000, and HVAC \$2,000.

Account #62615 includes pond maintenance \$10,000, wildlife control \$3,600, and Oregon Garden irrigation specialist \$7,200.

Account #95600 is based on updated costs and vehicle life.

Account #95610 is based on updated costs and equipment life.

**Accomplishments**

Completed installation of new telemetry computer for the WWTP and numerous repairs to equipment breakdowns for assets over 15 years old.

**Major Issues to be Resolved in the Next 5 Years**

Complete projects identified in the updated Capital Improvement Plan. Complete the upgrade to the telemetry system to connect new and old technology within the treatment plant.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>SEWER FUND</b>							
<b>OPERATIONS</b>							
<b>PERSONNEL SERVICES:</b>							
030-030-51001	FULL TIME SALARIES	303,351	327,584	316,072	329,943	329,943	329,943
030-030-51002	PART TIME SALARIES	92	1,436	4,503	0	0	0
030-030-51003	WORKERS COMP INS	10,289	10,214	13,829	13,025	13,025	13,025
030-030-51004	SOCIAL SECURITY/MEDICARE	22,969	24,544	25,744	25,931	25,931	25,931
030-030-51005	HEALTH INSURANCE	67,034	69,246	77,499	79,588	79,588	79,588
030-030-51006	LIFE/ DISABILITY INS	858	1,003	1,306	1,318	1,318	1,318
030-030-51007	PERS RETIREMENT	30,686	33,025	78,989	64,984	64,984	64,984
030-030-51009	OVERTIME SALARIES	8,987	10,652	9,000	9,021	9,021	9,021
	<b>TOTAL PERSONNEL SERVICES</b>	<b>444,266</b>	<b>477,704</b>	<b>526,942</b>	<b>523,810</b>	<b>523,810</b>	<b>523,810</b>
<b>MATERIALS AND SERVICES:</b>							
030-030-61001	OFFICE SUPPLIES	2,036	1,651	2,750	2,750	2,750	2,750
030-030-61002	PUBLICATIONS	280	123	300	100	100	100
030-030-61003	ADVERTISING EXPENSE	0	383	500	500	500	500
030-030-61004	TELEPHONE EXPENSE	6,430	7,388	8,000	8,610	8,610	8,610
030-030-61005	POSTAGE & FREIGHT	6,785	6,681	15,000	15,000	15,000	15,000
030-030-61006	GAS/ELECTRIC EXPENSE	153,289	149,604	162,000	165,600	165,600	165,600
030-030-61009	PERMIT FEES	9,770	9,043	10,000	10,150	10,150	10,150
030-030-61015	TRAVEL, TRAINING & MEETINGS	2,619	1,830	3,600	2,700	2,700	2,700
030-030-61016	DUES & MEMBERSHIPS	1,349	979	1,500	1,500	1,500	1,500
030-030-61022	EQUIPMENT MAINTENANCE	44,940	31,348	55,000	36,000	36,000	36,000
030-030-61024	VEHICLE EXPENSE	5,706	2,461	10,500	7,125	7,125	7,125
030-030-61030	FUEL EXPENSES	0	5,184	5,330	4,500	4,500	4,500
030-030-61040	LIFT STATION MAINTENANCE	2,458	8,381	7,000	7,000	7,000	7,000
030-030-61042	SAFETY EQ/ PROT CLTHNG	1,037	780	2,000	2,000	2,000	2,000
030-030-61043	BUILDING/ GROUNDS MAINTENANCE	15,692	13,009	12,700	11,500	11,500	11,500
030-030-61044	SMALL TOOLS	87	881	700	700	700	700
030-030-61045	EQUIPMENT RENTAL	4,327	3,786	3,400	1,400	1,400	1,400
030-030-61059	CONTRACTED SERVICES	2,932	12,044	32,586	885	10,885	10,885
030-030-61079	BANK & CHARGE CARD FEES	0	0	0	2,000	2,000	2,000
030-030-62525	LAB/CHEMICAL SUPPLIES	41,656	38,376	35,000	35,000	35,000	35,000
030-030-62554	SLUDGE DISPOSAL	53,956	30,090	50,000	65,000	65,000	65,000
030-030-62560	WATER TESTS	17,514	18,924	32,000	32,000	32,000	32,000
030-030-62573	MISCELLANEOUS EXPENSE	50	8	100	100	100	100
030-030-62615	OREGON GARDEN OPERATIONS	30,735	5,977	46,000	21,000	21,000	21,000
030-030-71000	MINOR EQUIPMENT	2,912	1,055	2,600	500	500	500
030-030-71009	SOFTWARE	1,527	0	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>408,085</b>	<b>349,987</b>	<b>498,566</b>	<b>433,620</b>	<b>443,620</b>	<b>443,620</b>
<b>CAPITAL OUTLAY:</b>							
030-030-81003	CAPITAL - REPLACEMENT	38,416	19,823	45,600	1,500	1,500	1,500
030-030-85003	CAPITAL - NEW	3,205	12,103	30,000	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>41,621</b>	<b>31,926</b>	<b>75,600</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
030-030-90001	CONTINGENCY	0	0	100,797	525,667	465,667	465,667
030-030-91072	RESERVE - FUTURE EXPENDITURE	0	0	5,780	11,560	11,560	11,560
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>106,577</b>	<b>537,227</b>	<b>477,227</b>	<b>477,227</b>
<b>TRANSFERS OUT:</b>							
030-030-95001	TRANSFER TO GENERAL FUND	384,311	401,020	412,918	439,570	439,570	439,570
030-030-95036	TRANSFER TO SEWER DEBT RESER	627,918	0	0	0	0	0
030-030-95050	TRANSFER TO DEBT SERVICE	21,887	24,120	26,813	27,815	27,815	27,815
030-030-95330	TRANSFER TO SEWER CIP FUND	0	212,698	60,000	275,637	325,637	325,637
030-030-95600	TRANSFER TO FLEET REPLACEMENT	12,043	12,043	23,100	65,870	65,870	65,870
030-030-95610	TRANSFER TO MAJOR EQUIP REP	0	5,423	15,800	21,889	21,889	21,889
030-030-95620	TRANSFER TO EXTENDED LEAVE	1,320	1,593	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>1,047,479</b>	<b>656,897</b>	<b>538,631</b>	<b>830,781</b>	<b>880,781</b>	<b>880,781</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: SEWER FUND**  
**PROGRAM: DEBT SERVICE**

**Budget Comments**

This section accounts for the payments of debt owed by the Sewer Fund. The Sewer Fund currently has two debts it is paying. Information for the debt is detailed below:

The first debt is for the Sewer Revenue Refunding Bonds, Series 2010. The bonds were issued June 2010, for \$8,170,000 with varying interest rates from 3% to 4.625% amortized over 26 years. The payments are made December 1st, interest only, and June 1st, principal and interest. Bonds maturing on June 1, 2021 and any date thereafter are subject to redemption at the option of the City prior to their stated maturity date at any time on or after June 1, 2020. The principal balance as of June 30, 2013 was \$7,355,000.

**STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS**  
Sewer Revenue Refunding (Issued 6/02/2010 – Interest payable December and June)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	3.00%	06/01/2015	\$ 295,000	\$ 295,532	\$ 590,532
2015-16	3.00%	06/01/2016	300,000	286,682	586,682
2016-17	3.50%	06/01/2017	265,000	277,681	542,681
2017-18	3.50%	06/01/2018	270,000	268,406	538,406
2018-19	4.00%	06/01/2019	225,000	258,956	483,956
Remaining	various	06/01	<u>5,705,000</u>	<u>2,569,110</u>	<u>8,274,110</u>
<b>Total</b>			<b>\$7,060,000</b>	<b>\$3,956,367</b>	<b>\$11,016,367</b>

The second debt is for the Local Oregon Capital Assets Program (LOCAP) series 2011c. The certificates were issued August 18, 2011 for \$4,055,000 with varying interest rates from 2% to 4.60% amortized over 20 years. The payments are made December 1st, interest only, and June 1st, principal and interest. The certificates maturing on and after June 1, 2020 are subject to redemption at the option of the City prior to their stated maturity. The principal balance as of June 30, 2013 was \$3,860,000.

**STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS**  
LOCAP Certificates of Participation, Series 2011c (Issued 5/05/2011)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	3.00%	06/01/2015	\$ 85,000	\$ 154,510	\$ 239,510
2015-16	3.00%	06/01/2016	90,000	151,960	241,960
2016-17	3.25%	06/01/2017	135,000	149,260	284,260
2017-18	3.50%	06/01/2018	145,000	144,873	289,873
2018-19	4.00%	06/01/2019	205,000	139,797	344,797
Remaining	various	06/01	<u>3,130,000</u>	<u>962,025</u>	<u>4,092,025</u>
<b>Total</b>			<b>\$3,790,000</b>	<b>\$1,702,425</b>	<b>\$ 5,492,425</b>

CITY OF SILVERTON  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>SEWER FUND</b>							
<b>DEBT SERVICE:</b>							
030-030-96020	SEWER REF BONDS 2010 - PRIN	250,000	265,000	295,000	295,000	295,000	295,000
030-030-96021	SEWER REF BONDS 2010 - INT	319,831	312,331	304,382	295,535	295,535	295,535
030-030-96022	DIGESTER PROJ DEBT 2011 PRIN	100,000	95,000	70,000	85,000	85,000	85,000
030-030-96023	DIGESTER PROJECT DEBT 2011 INT	125,628	157,810	155,910	154,510	154,510	154,510
<b>TOTAL DEBT SERVICE</b>		<b>795,460</b>	<b>830,141</b>	<b>825,292</b>	<b>830,045</b>	<b>830,045</b>	<b>830,045</b>
<b>TOTAL OPERATIONS</b>		<b>2,736,911</b>	<b>2,346,655</b>	<b>2,571,608</b>	<b>3,156,983</b>	<b>3,156,983</b>	<b>3,156,983</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:** SEWER  
**DEPARTMENT:** MAINTENANCE

**STAFF LEVEL 2015: 3.17 FTE**  
**STAFF LEVEL 2014: 3.04 FTE**

**Program Description/Mission**

This program accounts for the operation and maintenance of the sewer collection system. The sewer system consists of approximately 28 miles of sewer mains, 1,400 manholes, and over 3,000 service connections. The division is responsible for ongoing maintenance, monitoring, and cleaning of the system and responds to sewer related customer issues 24 hours a day all year.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maint. Division Supervisor	0.36	0.36	
Admin Assistant I - PW	0.20	0.33	
Utility Worker I	1.01	1.01	
Utility Worker II	0.71	0.71	
Utility Worker III/ Lead	0.36	0.36	
Utility Worker III/ Mechanic	<u>0.40</u>	<u>0.40</u>	
Total	3.04	3.17	<u>0.13</u>

**Budget Comments**

Account #61022 includes multiple equipment repairs.  
Account #61024 includes multiple vehicle repairs.  
Account # 61058 includes Olson Road ROW conversion.  
Account #81003 includes replacement of shops chairs \$900, a shops computer \$525, a hot water pressure washer \$900, and a digital sewer lateral camera \$5,800.  
Account #85003 includes an Ulrich Hanging File \$1,000.

**Accomplishments**

Completed replacement of the Pettit property house deck and roof and performed multiple sewer lateral replacements throughout the City.

**Major Issues to be Resolved in the Next 5 Years**

Cleaning of the system and condition assessment of manholes. Video inspection and assessment of approximately 10% of the sewer mainlines. Focus will be to identify mains with high levels of infiltration and inflow.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	2014-2015
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	COUNCIL
							ADOPTED
<b>SEWER FUND</b>							
<b>SEWER MAINTENANCE</b>							
<b>PERSONNEL SERVICES:</b>							
030-035-51001	FULL TIME SALARIES	124,172	124,644	134,493	138,661	138,661	138,661
030-035-51002	PART TIME SALARIES	5,410	6,143	7,152	11,852	11,852	11,852
030-035-51003	WORKERS COMP INS	4,818	4,725	8,342	7,884	7,884	7,884
030-035-51004	SOCIAL SECURITY/MEDICARE	9,554	10,101	11,213	11,897	11,897	11,897
030-035-51005	HEALTH INSURANCE	39,979	38,698	52,343	50,564	50,564	50,564
030-035-51006	LIFE/ DISABILITY INS	464	518	725	753	753	753
030-035-51007	PERS RETIREMENT	11,793	12,814	34,042	29,100	29,100	29,100
030-035-51009	OVERTIME SALARIES	5,072	4,775	4,926	5,000	5,000	5,000
	<b>TOTAL PERSONNEL SERVICES</b>	<b>201,263</b>	<b>202,418</b>	<b>253,236</b>	<b>255,711</b>	<b>255,711</b>	<b>255,711</b>
<b>MATERIALS AND SERVICES:</b>							
030-035-61001	OFFICE SUPPLIES	1,375	1,025	1,000	1,000	1,000	1,000
030-035-61002	PUBLICATIONS	22	7	100	50	50	50
030-035-61003	ADVERTISING EXPENSE	0	0	100	100	100	100
030-035-61004	TELEPHONE EXPENSE	2,231	2,295	2,500	2,500	2,500	2,500
030-035-61005	POSTAGE & FREIGHT	444	46	500	500	500	500
030-035-61006	GAS/ELECTRIC EXPENSE	2,146	1,378	1,500	1,500	1,500	1,500
030-035-61015	TRAVEL, TRAINING & MEETINGS	636	665	2,235	2,805	2,805	2,805
030-035-61016	DUES & MEMBERSHIPS	171	249	500	500	500	500
030-035-61022	EQUIPMENT MAINTENANCE	5,069	6,125	8,683	7,675	7,675	7,675
030-035-61024	VEHICLE EXPENSE	7,413	2,856	5,500	8,695	8,695	8,695
030-035-61030	FUEL EXPENSES	0	4,857	6,000	6,000	6,000	6,000
030-035-61031	RECORDING FEES	33	17	200	200	200	200
030-035-61039	TRAFFIC CONTROL SUPPLIES	0	0	500	0	0	0
030-035-61042	SAFETY EQP/ PROT CLTHNG	1,061	1,051	2,000	2,000	2,000	2,000
030-035-61043	BUILDING/ GROUNDS MAINTENANCE	640	900	1,500	1,500	1,500	1,500
030-035-61044	SMALL TOOLS	151	341	500	800	800	800
030-035-61045	EQUIPMENT RENTAL	1,086	227	0	600	600	600
030-035-61048	SEWER SYSTEM MAINTENANCE	3,689	12,880	25,000	20,000	20,000	20,000
030-035-61058	LEGAL SERVICES	0	0	0	2,500	2,500	2,500
030-035-61059	CONTRACTED SERVICES	7,268	2,675	11,280	11,200	11,200	11,200
030-035-62573	MISCELLANEOUS EXPENSE	92	249	200	1,000	1,000	1,000
030-035-62600	PETTIT PROPERTY MAINTENANCE	3,715	684	36,600	8,300	8,300	8,300
030-035-71000	MINOR EQUIPMENT	1,504	1,857	500	700	700	700
030-035-71009	SOFTWARE	0	1,527	3,500	2,500	2,500	2,500
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>38,747</b>	<b>41,909</b>	<b>110,398</b>	<b>82,625</b>	<b>82,625</b>	<b>82,625</b>
<b>CAPITAL OUTLAY:</b>							
030-035-81003	CAPITAL - REPLACEMENT EQUIPMNT	1,718	1,480	3,240	8,125	8,125	8,125
030-035-85003	CAPITAL - NEW	741	8,813	22,750	1,000	1,000	1,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>2,459</b>	<b>10,293</b>	<b>25,990</b>	<b>9,125</b>	<b>9,125</b>	<b>9,125</b>
	<b>TOTAL SEWER MAINTENANCE</b>	<b>242,469</b>	<b>254,621</b>	<b>389,624</b>	<b>347,461</b>	<b>347,461</b>	<b>347,461</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>2,979,380</b>	<b>2,601,276</b>	<b>2,961,232</b>	<b>3,504,444</b>	<b>3,504,444</b>	<b>3,504,444</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: SEWER IMPROVEMENT SDC**

**Program Description/Mission**

This fund is dedicated to capacity increasing sanitary sewer improvement projects. The primary revenue source for this fund is from system development charges (SDC's) received that are used for sanitary sewer improvements that increase capacity or are growth related. The 2007 Wastewater System Facility Master Plan is the planning document for this budget.

**Budget Comments**

Account #81801 includes credits to developers that make offsite public improvements or oversized improvements benefiting the system. The amount shown includes all possible payouts.

**Major Issues to be Resolved in the Next 5 Years**

Maintain adequate funding to meet sanitary sewer needs as new growth occurs. Current sanitary SDC methodology includes the entire master plan project list. Continued implementation of the rate increases identified in the 2013 Rate Study will need consideration if the City expects to build all of the sanitary sewer projects when needed.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
031-000-45002	INTEREST EARNED	474	581	350	350	350	350
031-000-45007	IMPROVEMENT SDGS	31,868	29,876	8,478	323,441	323,441	323,441
	TOTAL MISCELLANEOUS REVENUE	32,342	30,456	8,828	323,791	323,791	323,791
<u>BEGINNING FUND BALANCE</u>							
031-000-49090	BEGINNING FUND BALANCE	81,758	102,465	77,437	112,359	112,359	112,359
	TOTAL BEGINNING FUND BALANCE	81,758	102,465	77,437	112,359	112,359	112,359
	TOTAL FUND REVENUE	114,100	132,922	86,265	436,150	436,150	436,150

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>SEWER SYSTEM IMPROVEMENT</u>							
<u>MATERIALS AND SERVICES:</u>							
031-031-81059	CONTRACTED SERVICES	0	13,617	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	13,617	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
031-031-81801	DEVELOPER SDC CREDITS	0	15,000	58,000	323,441	323,441	323,441
	TOTAL CAPITAL OUTLAY	0	15,000	58,000	323,441	323,441	323,441
<u>CONTINGENCY &amp; RESERVES:</u>							
031-031-90001	CONTINGENCY	0	0	28,265	87,709	87,709	87,709
	TOTAL CONTINGENCY & RESERVES	0	0	28,265	87,709	87,709	87,709
<u>TRANSFERS OUT:</u>							
031-031-95001	TRANSFER TO GENERAL FUND	11,635	0	0	0	0	0
031-031-95330	TRANSFER TO SEWER CIP FUND	0	0	0	25,000	25,000	25,000
	TOTAL TRANSFERS OUT	11,635	0	0	25,000	25,000	25,000
	TOTAL SEWER SYSTEM IMPROVEME	11,635	28,617	86,265	436,150	436,150	436,150
	TOTAL FUND EXPENDITURES	11,635	28,617	86,265	436,150	436,150	436,150

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: SEWER REIMBURSEMENT SDC**

**Program Description/Mission**

The overall mission is to provide resources for any combination of sewer capital improvement debt, sewer capacity improvement and any other sewer improvements. Sewer reimbursement system development charges (SDC's) collected from new development is the primary revenue of this fund.

**Budget Comments**

None.

**Major Issues to be Resolved in the Next 5 Years**

Provide adequate resources for improvements that do not qualify for Improvement SDC funds. Reimbursement of inter-fund loan through transfer to General Fund or sale of the Pettit Property to provide adequate resources for the replacement of key Wastewater Treatment Plant and collection system infrastructure.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
032-000-45002	117	182	150	300	300	300
032-000-45009	21,673	20,965	5,511	2,031	2,031	2,031
TOTAL MISCELLANEOUS REVENUE	21,790	21,147	5,661	2,331	2,331	2,331
<u>BEGINNING FUND BALANCE</u>						
032-000-49090	17,981	28,136	34,366	96,882	96,882	96,882
TOTAL BEGINNING FUND BALANCE	17,981	28,136	34,366	96,882	96,882	96,882
TOTAL FUND REVENUE	39,771	49,284	40,027	99,213	99,213	99,213

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>						
<u>SEWER REIMBURSEMENT SDC</u>						
<u>CONTINGENCY &amp; RESERVES:</u>						
032-032-90001	0	0	40,027	74,213	74,213	74,213
TOTAL CONTINGENCY & RESERVES	0	0	40,027	74,213	74,213	74,213
<u>TRANSFERS OUT:</u>						
032-032-95001	11,635	0	0	0	0	0
032-032-95330	0	0	0	25,000	25,000	25,000
TOTAL TRANSFERS OUT	11,635	0	0	25,000	25,000	25,000
TOTAL SEWER REIMBURSEMENT SD	11,635	0	40,027	99,213	99,213	99,213
TOTAL FUND EXPENDITURES	11,635	0	40,027	99,213	99,213	99,213

***BUDGET NARRATIVE***  
***Fiscal Year 2014-2015***

**FUND: SEWER DEBT RESERVE**

**Budget Comments**

This fund was created to accumulate the resources that are dedicated to pay debt owed by the Sewer Fund. The Sewer Fund is required to maintain, per the bond covenants, a specific amount of funds to cover future bond payments. This fund was setup for that purpose.

The resources are from the required reserve that was in the Sewer Fund, the remaining balance of funds in the Debt Service fund that were transferred in from the Transient Tax Fund and the estimated Transient taxes for the current budget.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>SEWER DEBT RESERVE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
036-000-45002	INTEREST EARNED	2,371	5,019	4,500	5,250	5,250	5,250
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,371</b>	<b>5,019</b>	<b>4,500</b>	<b>5,250</b>	<b>5,250</b>	<b>5,250</b>
<b>TRANSFERS IN</b>							
036-000-46017	TRANSFER FROM TRANSIENT TAX	63,163	59,643	64,795	60,000	60,000	60,000
036-000-46030	TRANSFER FROM SEWER	627,918	0	0	0	0	0
036-000-46051	TRANSFER FROM DEBT SERVICE	171,979	0	0	0	0	0
	<b>TOTAL TRANSFERS IN</b>	<b>863,060</b>	<b>59,643</b>	<b>64,795</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>BEGINNING FUND BALANCE</b>							
036-000-49090	BEGINNING FUND BALANCE	0	865,431	929,676	994,543	994,543	994,543
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>865,431</b>	<b>929,676</b>	<b>994,543</b>	<b>994,543</b>	<b>994,543</b>
	<b>TOTAL FUND REVENUE</b>	<b>865,431</b>	<b>930,093</b>	<b>998,971</b>	<b>1,059,793</b>	<b>1,059,793</b>	<b>1,059,793</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>SEWER DEBT RESERVE FUND</b>							
<b>DEBT SERVICES</b>							
<b>CONTINGENCY &amp; RESERVES:</b>							
036-036-91009	RESERVE FOR DEBT SERVICE	0	0	998,971	1,059,793	1,059,793	1,059,793
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>998,971</b>	<b>1,059,793</b>	<b>1,059,793</b>	<b>1,059,793</b>
	<b>TOTAL DEBT SERVICES</b>	<b>0</b>	<b>0</b>	<b>998,971</b>	<b>1,059,793</b>	<b>1,059,793</b>	<b>1,059,793</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>998,971</b>	<b>1,059,793</b>	<b>1,059,793</b>	<b>1,059,793</b>

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER**

**Budget Comments**

Water revenues are separated into categories as listed below with a short description of each classification. Budget estimates are based on historical data unless otherwise noted. A rate study was completed and this budget includes the rate increase adopted by Council in January 2014, effective on July 01, 2014.

The water fund currently carries a debt load of \$6,000,000 for prior improvements made to both the distribution system and the Water Treatment Plant.

Fees and Permits: The primary revenue source within this category is from water sales. Water customers are charged a base rate and a commodity rate per hundred cubic feet.

Miscellaneous: Includes interest earned on funds deposited with the Local Government Investment Pool, delinquent/ late charges and charges to customers for new water meters.

Beginning Fund Balance: Account #49090 includes funds carried forward from the previous year. This revenue provides a funding source for services until revenues are collected during the current fiscal year.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER FUND</b>							
<b>FEES AND PERMITS</b>							
040-000-42101	WATER SERVICE CHARGES	1,475,989	1,530,689	1,568,000	1,568,448	1,568,448	1,568,448
040-000-42102	INSPECTION FEES	589	0	0	0	0	0
040-000-42106	PLAN REVIEW FEES	36	0	0	0	0	0
040-000-42140	ADMIN FEES	13,939	31,485	27,000	27,000	27,000	27,000
	<b>TOTAL FEES AND PERMITS</b>	<b>1,490,553</b>	<b>1,562,174</b>	<b>1,595,000</b>	<b>1,595,448</b>	<b>1,595,448</b>	<b>1,595,448</b>
<b>MISCELLANEOUS REVENUE</b>							
040-000-45002	INTEREST EARNED	2,975	2,818	2,250	2,250	2,250	2,250
040-000-45008	DELINQUENT/LATE CHARGES	31,436	48,432	51,000	51,000	51,000	51,000
040-000-45010	NEW WATER METER CONNECTIONS	2,840	5,380	4,000	5,800	5,800	5,800
040-000-45016	RENTAL RECEIPTS	9,000	9,000	10,500	10,500	10,500	10,500
040-000-45019	MISCELLANEOUS REVENUE	2,339	5,924	500	500	500	500
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>48,590</b>	<b>71,554</b>	<b>68,250</b>	<b>70,050</b>	<b>70,050</b>	<b>70,050</b>
<b>OTHER FUNDING SOURCES</b>							
040-000-48090	BOND PROCEEDS	0	0	1,663,000	0	0	0
	<b>TOTAL OTHER FUNDING SOURCES</b>	<b>0</b>	<b>0</b>	<b>1,663,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>							
040-000-49090	BEGINNING FUND BALANCE	545,282	661,069	474,926	841,255	841,255	841,255
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>545,282</b>	<b>661,069</b>	<b>474,926</b>	<b>841,255</b>	<b>841,255</b>	<b>841,255</b>
	<b>TOTAL FUND REVENUE</b>	<b>2,084,425</b>	<b>2,294,797</b>	<b>3,801,176</b>	<b>2,506,753</b>	<b>2,506,753</b>	<b>2,506,753</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER**  
**DEPARTMENT: OPERATIONS**

**STAFF LEVEL 2015: 2.92 FTE**  
**STAFF LEVEL 2014: 3.04 FTE**

**Program Description/Mission**

This program accounts for the operation and maintenance of the Water Treatment Plant (WTP), three pump stations, two surface water supply sources, and three reservoirs totaling 5.5 MG by Water Quality Division staff. This division is responsible for treatment of drinking water. The Water Quality Division annually treats over 445 million gallons of drinking and firefighting water for the City's residential, commercial, and industrial customers.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.36	0.36	
Admin Assistant II - PW	0.40	0.40	
Admin Assistant I - PW	0.12	0.00	
Senior Engineer	0.45	0.45	
Engineering Technician	0.40	0.40	
Water Quality Division Supervisor	0.24	0.24	
Water/Sewer Operator I	0.10	0.10	
Water/Sewer Operator II	<u>0.97</u>	<u>0.97</u>	
Total	3.04	2.92	<u>(0.12)</u>

**Budget Comments**

Account #61022 includes Abiqua intake \$2,000, Silver Creek intake \$1,000, WTP Plant 1 mixer maintenance \$1,000, WTP Plant 2 clarifier drive & rack assembly maintenance \$1,000, chemical feed pump maintenance \$1,000, hypochlorite generator maintenance \$1,000, anthracite filter material \$2,000, SCADA maintenance \$10,000, cathodic system maintenance 2MG reservoir \$1,000, 2MG reservoir dive inspection and cleaning \$10,000, WTP transducer maintenance \$2,000, and annual emergency generator maintenance \$1,500.

Account #81003 includes WTP telemetry computer \$1,500, two HL pump Cla-valve rebuild \$10,190, and WTP control building roof replacement \$25,000 (Asbestos).

Account #95600 is based on updated costs and vehicle life.

Account #95610 is based on updated costs and equipment life.

**Accomplishments**

Completed annual Abiqua dam maintenance.

**Major Issues to be Resolved in the Next 5 Years**

Complete projects identified in the updated Capital Improvement Plan, security and assessment of Abiqua Dam.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER FUND</b>						
<b>WATER QUALITY OPERATIONS</b>						
<b>PERSONNEL SERVICES:</b>						
040-040-51001	FULL TIME SALARIES	182,655	184,819	180,219	186,023	186,023
040-040-51002	PART TIME SALARIES	92	1,423	4,503	0	0
040-040-51003	WORKERS COMP INS	5,560	5,316	6,522	5,994	5,994
040-040-51004	SOCIAL SECURITY/MEDICARE	13,607	13,877	14,765	14,477	14,477
040-040-51005	HEALTH INSURANCE	37,622	37,948	43,033	42,548	42,548
040-040-51006	LIFE/ DISABILITY INS	463	499	625	613	613
040-040-51007	PERS RETIREMENT	18,321	18,776	45,036	35,990	35,990
040-040-51009	OVERTIME SALARIES	2,482	2,177	3,183	3,218	3,218
	<b>TOTAL PERSONNEL SERVICES</b>	<b>260,803</b>	<b>264,836</b>	<b>297,886</b>	<b>288,863</b>	<b>288,863</b>
<b>MATERIALS AND SERVICES:</b>						
040-040-61001	OFFICE SUPPLIES	2,152	2,063	3,000	3,000	3,000
040-040-61002	PUBLICATIONS	27	29	250	100	100
040-040-61003	ADVERTISING EXPENSE	104	0	300	300	300
040-040-61004	TELEPHONE EXPENSE	6,037	6,508	7,500	6,870	6,870
040-040-61005	POSTAGE & FREIGHT	8,446	8,780	12,000	17,125	17,125
040-040-61006	GAS/ELECTRIC EXPENSE	51,347	45,687	55,000	55,000	55,000
040-040-61009	PERMIT FEES	657	669	2,300	2,315	2,315
040-040-61015	TRAVEL, TRAINING & MEETINGS	795	1,776	1,900	3,475	3,475
040-040-61016	DUES & MEMBERSHIPS	670	801	1,000	1,000	1,000
040-040-61022	EQUIPMENT MAINTENANCE	23,035	14,033	30,000	34,500	34,500
040-040-61024	VEHICLE EXPENSE	1,514	93	500	500	500
040-040-61030	FUEL EXPENSES	0	1,306	1,500	1,500	1,500
040-040-61042	SAFETY EQP/ PROT CLTHNG	938	581	600	600	600
040-040-61043	BUILDING/ GROUNDS MAINTENANCE	7,065	2,609	3,500	3,500	3,500
040-040-61044	SMALL TOOLS	27	62	600	600	600
040-040-61045	EQUIPMENT RENTAL	1,196	1,853	2,000	2,000	2,000
040-040-61049	WATER SYSTEM MAINTENANCE	204	359	0	0	0
040-040-61050	WATER RESERVOIR MAINTENANCE	2,215	490	1,500	1,500	1,500
040-040-61059	CONTRACTED SERVICES	26,091	9,597	42,391	820	10,820
040-040-61063	PROPERTY TAXES	0	1,080	1,100	1,500	1,500
040-040-61079	BANK & CHARGE CARD FEES	0	0	0	2,000	2,000
040-040-62525	LAB/CHEMICAL SUPPLIES	28,752	30,251	32,000	32,000	32,000
040-040-62538	ABIQUA DAM MAINTENANCE	225	403	5,000	5,000	5,000
040-040-62560	WATER TESTS	7,275	5,200	10,500	10,500	10,500
040-040-62573	MISCELLANEOUS EXPENSE	27	28	100	100	100
040-040-71000	MINOR EQUIPMENT	2,201	374	1,000	100	100
040-040-71009	SOFTWARE	2,477	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>173,477</b>	<b>134,633</b>	<b>215,541</b>	<b>185,905</b>	<b>195,905</b>
<b>CAPITAL OUTLAY:</b>						
040-040-81003	CAPITAL - REPLACEMENT	1,020	0	0	36,690	36,690
	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,020</b>	<b>0</b>	<b>0</b>	<b>36,690</b>	<b>36,690</b>
<b>CONTINGENCY &amp; RESERVES:</b>						
040-040-90001	CONTINGENCY	0	0	301,507	379,939	319,939
040-040-91009	RESERVE FOR DEBT SERVICE	0	0	196,856	193,726	193,726
040-040-91702	RESERVE - FUTURE EXPENDITURE	0	0	4,817	9,634	9,634
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>503,180</b>	<b>583,299</b>	<b>523,299</b>
<b>TRANSFERS OUT:</b>						
040-040-95001	TRANSFER TO GENERAL FUND	384,311	401,020	412,918	439,570	439,570
040-040-95050	TRANSFER TO DEBT SERVICE	16,227	18,042	20,238	20,590	20,590
040-040-95340	TRANSFER TO WATER CIP FUND	0	315,000	74,500	240,206	290,206
040-040-95600	TRANSFER TO FLEET REPLACEMENT	12,628	19,937	16,800	45,765	45,765
040-040-95610	TRANSFER TO MAJOR EQUIP REP	50,408	5,226	12,000	20,413	20,413
040-040-95620	TRANSFER TO EXTENDED LEAVE	726	799	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>464,300</b>	<b>760,024</b>	<b>536,456</b>	<b>766,544</b>	<b>816,544</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER FUND**  
**PROGRAM: DEBT SERVICE**

**Budget Comments**

This section accounts for the payments of debt owed by the Water Fund. The Water Fund currently has one debt it is paying. Information for the debt is detailed below:

The debt is for a loan with Citizens Bank entered into on October 31, 2013 to refinance Water Revenue Bonds payable to US Department of Agriculture. The loan reduced both the interest rate and the term of the debt. The loan was for \$1,663,000 with an interest rate of 3% and is being amortized over 10 years. The payments are due annually on April 30<sup>th</sup> and October 31 for both principal and interest. The loan has no prepayment penalty and can be paid in full before the end of the term or additional principal payments can be paid to reduce the interest costs.

**STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS**

Water Loan (entered into 10/31/2013 – payments due April and October)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	3.00%	\$ 147,088	\$ 46,638	\$ 193,726
2015-16	3.00%	151,534	42,192	193,726
2016-17	3.00%	156,114	37,612	193,726
2017-18	3.00%	160,832	32,894	193,726
2018-19	3.00%	165,694	28,032	193,726
Remaining		<u>809,820</u>	<u>61,941</u>	<u>871,761</u>
<b>Total</b>		<b>\$1,591,082</b>	<b>\$ 249,309</b>	<b>\$1,840,391</b>

CITY OF SILVERTON  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>WATER FUND</b>							
<b>DEBT SERVICE:</b>							
040-040-96022	USDA 1997 BOND - PRINCIPAL	37,095	38,903	1,662,671	0	0	0
040-040-96023	USDA 1997 BOND - INTEREST	84,761	82,953	34,646	0	0	0
040-040-96024	CITIZENS BANK LOAN - PRINCIPAL	0	0	71,918	147,090	147,090	147,090
040-040-96025	CITIZENS BANK LOAN - INTEREST	0	0	24,945	46,640	46,640	46,640
<b>TOTAL DEBT SERVICE</b>		<b>121,856</b>	<b>121,856</b>	<b>1,794,180</b>	<b>193,730</b>	<b>193,730</b>	<b>193,730</b>
<b>TOTAL WATER QUALITY OPERATION</b>		<b>1,021,455</b>	<b>1,281,349</b>	<b>3,347,243</b>	<b>2,055,031</b>	<b>2,055,031</b>	<b>2,055,031</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:** WATER  
**DEPARTMENT:** MAINTENANCE

**STAFF LEVEL 2015: 3.59 FTE**  
**STAFF LEVEL 2014: 3.57 FTE**

**Program Description/Mission**

This program accounts for the operation and maintenance of the water distribution system. The water system consists of approximately 58 miles of waterlines, 490 fire hydrants, 7 pressure zones, over 3,300 water meters and the Silverton reservoir. The division is responsible for ongoing maintenance, monitoring, and flushing of the system and responds to water related customer issues 24 hours a day all year.

**Personnel**

	2014	2015	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maint. Division Supervisor	0.40	0.40	
Admin Assistant I - PW	0.18	0.30	
Utility Worker I	1.22	1.22	
Utility Worker II	0.86	0.86	
Utility Worker III (Lead)	0.41	0.41	
Utility Worker III/ Mechanic	0.40	0.40	
Parks Worker II	<u>0.10</u>	<u>0.00</u>	
Total	3.57	3.59	<u>0.02</u>

**Budget Comments**

Account #61022 includes multiple equipment repairs.  
Account #61024 includes multiple vehicle repairs.  
Account #61058 includes Olson Road ROW conversion.  
Account #81003 includes shops computer \$525, and a hot water pressure washer \$900.  
Account #85003 includes an Ulrich hanging file \$1,000, a water tapper \$2,500, and a hydrant valve wrench \$1,000.

**Major Issues to be Resolved in the Next 5 Years**

Flushing of the system and condition assessment of fire hydrants, valves, vacuum/air valves, and pressure reducing/sustaining valves. Focus will be to identify hydrants and other appurtenances in need of repairs or replacement.

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER FUND</b>						
<b>WATER MAINTENANCE</b>						
<b>PERSONNEL SERVICES:</b>						
040-045-51001	FULL TIME SALARIES	146,808	149,775	158,807	159,740	159,740
040-045-51002	PART TIME SALARIES	4,869	5,504	6,357	11,044	11,044
040-045-51003	WORKERS COMP INS	6,185	6,304	9,860	9,109	9,109
040-045-51004	SOCIAL SECURITY/MEDICARE	11,163	11,948	13,093	13,301	13,301
040-045-51005	HEALTH INSURANCE	48,153	46,459	60,736	58,545	58,545
040-045-51006	LIFE/ DISABILITY INS	555	616	853	863	863
040-045-51007	PERS RETIREMENT	13,860	15,004	39,868	33,202	33,202
040-045-51009	OVERTIME SALARIES	5,406	5,059	5,981	3,075	3,075
	<b>TOTAL PERSONNEL SERVICES</b>	<b>237,000</b>	<b>240,670</b>	<b>295,555</b>	<b>288,879</b>	<b>288,879</b>
<b>MATERIALS AND SERVICES:</b>						
040-045-61001	OFFICE SUPPLIES	1,202	1,016	1,000	1,000	1,000
040-045-61002	PUBLICATIONS	22	31	100	100	100
040-045-61003	ADVERTISING EXPENSE	103	0	300	300	300
040-045-61004	TELEPHONE EXPENSE	2,244	2,380	2,500	2,500	2,500
040-045-61005	POSTAGE & FREIGHT	486	37	700	700	700
040-045-61006	GAS/ELECTRIC EXPENSE	2,146	1,378	1,500	1,500	1,500
040-045-61009	PERMIT FEES	0	500	1,000	1,000	1,000
040-045-61015	TRAVEL, TRAINING & MEETINGS	1,724	1,605	2,500	2,500	2,500
040-045-61016	DUES & MEMBERSHIPS	291	399	750	750	750
040-045-61022	EQUIPMENT MAINTENANCE	4,413	6,148	8,378	7,325	7,325
040-045-61024	VEHICLE EXPENSE	7,187	1,963	3,000	4,175	4,175
040-045-61030	FUEL EXPENSES	0	5,335	6,000	6,000	6,000
040-045-61031	RECORDING FEES	33	17	200	200	200
040-045-61039	TRAFFIC CONTROL SUPPLIES	0	0	500	500	500
040-045-61042	SAFETY EQP/ PROT CLTHNG	1,299	1,039	1,500	1,500	1,500
040-045-61043	BUILDING/ GROUNDS MAINTENANCE	367	1,427	2,000	2,000	2,000
040-045-61044	SMALL TOOLS	192	342	300	950	950
040-045-61045	EQUIPMENT RENTAL	303	216	500	600	600
040-045-61049	WATER SYSTEM MAINTENANCE	52,803	18,053	25,000	25,000	25,000
040-045-61051	WATER METER PROGRAM	68,096	32,874	55,000	55,000	55,000
040-045-61058	LEGAL SERVICES	0	0	0	2,500	2,500
040-045-61059	CONTRACTED SERVICES	9,917	5,681	10,600	29,500	29,500
040-045-62539	SILVER CREEK DAM MAINT	2,974	2,387	5,000	5,000	5,000
040-045-62573	MISCELLANEOUS EXPENSE	165	58	100	100	100
040-045-62576	SYSTEM SUBSIDY	505	0	1,500	1,500	1,500
040-045-71000	MINOR EQUIPMENT	1,541	1,540	500	1,718	1,718
040-045-71009	SOFTWARE	0	1,527	2,000	3,000	3,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>158,010</b>	<b>85,952</b>	<b>132,428</b>	<b>156,918</b>	<b>156,918</b>
<b>CAPITAL OUTLAY:</b>						
040-045-81003	CAPITAL - REPLACEMENT	6,396	1,480	3,200	1,425	1,425
040-045-85003	CAPITAL - NEW	494	8,813	22,750	4,500	4,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>6,890</b>	<b>10,293</b>	<b>25,950</b>	<b>5,925</b>	<b>5,925</b>
	<b>TOTAL WATER MAINTENANCE</b>	<b>401,900</b>	<b>336,915</b>	<b>453,933</b>	<b>451,722</b>	<b>451,722</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>1,423,356</b>	<b>1,618,265</b>	<b>3,801,176</b>	<b>2,506,753</b>	<b>2,506,753</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER IMPROVEMENT SDC**

**Program Description/Mission**

This fund is dedicated to capacity increasing water improvement projects. The primary revenue source for this fund is from system development charges (SDC's) received that are used for water improvements that increase capacity or are growth related. The 2011 Water Master Plan is the planning document for this budget.

**Budget Comments**

Account #81801 provides for credits to developers that make offsite public improvements or oversized improvements benefiting the system.

**Major Issues to be Resolved in the Next 5 Years**

Maintain adequate funding to meet water needs as new growth occurs. Current water SDC methodology includes the entire master plan project list. Continued implementation of the rate increases identified in the 2013 Rate Study will need consideration if the city expects to build all of the water projects when needed.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER IMPROVEMENT SDC FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
041-000-45002	INTEREST EARNED	4,691	4,371	3,360	3,360	3,360	3,360
041-000-45007	IMPROVEMENT SDCS	25,893	37,656	9,807	129,050	129,050	129,050
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>30,584</b>	<b>42,027</b>	<b>13,167</b>	<b>132,410</b>	<b>132,410</b>	<b>132,410</b>
<b>TRANSFERS IN</b>							
041-000-46042	TRANS FROM WATER REIMB SDC	0	30,000	30,000	82,628	82,628	82,628
	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>82,628</b>	<b>82,628</b>	<b>82,628</b>
<b>BEGINNING FUND BALANCE</b>							
041-000-49090	BEGINNING FUND BALANCE	909,744	901,306	723,082	800,129	800,129	800,129
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>909,744</b>	<b>901,306</b>	<b>723,082</b>	<b>800,129</b>	<b>800,129</b>	<b>800,129</b>
	<b>TOTAL FUND REVENUE</b>	<b>940,328</b>	<b>973,333</b>	<b>766,249</b>	<b>1,015,167</b>	<b>1,015,167</b>	<b>1,015,167</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER IMPROVEMENT SDC FUND</b>							
<b>WATER SYSTEM IMPROVEMENT</b>							
<b>MATERIALS AND SERVICES:</b>							
041-041-61059	CONTRACTED SERVICES	2,128	13,617	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>2,128</b>	<b>13,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
041-041-81801	DEVELOPER SDC CREDITS	0	20,009	77,000	129,050	129,050	129,050
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>20,009</b>	<b>77,000</b>	<b>129,050</b>	<b>129,050</b>	<b>129,050</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
041-041-90001	CONTINGENCY	0	0	684,249	396,117	396,117	396,117
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>684,249</b>	<b>396,117</b>	<b>396,117</b>	<b>396,117</b>
<b>TRANSFERS OUT:</b>							
041-041-95001	TRANSFER TO GENERAL FUND	11,635	0	0	0	0	0
041-041-95340	TRANSFER TO WATER CIP FUND	0	178,000	5,000	490,000	490,000	490,000
	<b>TOTAL TRANSFERS OUT</b>	<b>11,635</b>	<b>178,000</b>	<b>5,000</b>	<b>490,000</b>	<b>490,000</b>	<b>490,000</b>
	<b>TOTAL WATER SYSTEM IMPROVEME</b>	<b>13,763</b>	<b>211,626</b>	<b>766,249</b>	<b>1,015,167</b>	<b>1,015,167</b>	<b>1,015,167</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER REIMBURSEMENT SDC**

**Program Description/Mission**

The overall mission is to provide resources for any combination of water capital improvement debt, water capacity improvement and any other water improvements. Water Reimbursement System Development Charges (SDC's) collected from new development is the primary revenue of this fund.

**Budget Comments**

Account #95041 completes the reimbursement to the Improvement SDC fund for Silver Creek Supply Line project.

**Major Issues to be Resolved in the Next 5 Years**

Provide adequate resources for improvements that do not qualify for Improvement SDC funds.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER REIMBURSEMENT SDC FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
042-000-45002	INTEREST EARNED	531	470	375	375	375	375
042-000-45009	REIMBURSEMENT SDCS	17,014	18,963	5,511	1,475	1,475	1,475
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>17,545</b>	<b>19,433</b>	<b>5,886</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>
<b>BEGINNING FUND BALANCE</b>							
042-000-49090	BEGINNING FUND BALANCE	100,374	106,284	83,771	101,911	101,911	101,911
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>100,374</b>	<b>106,284</b>	<b>83,771</b>	<b>101,911</b>	<b>101,911</b>	<b>101,911</b>
	<b>TOTAL FUND REVENUE</b>	<b>117,919</b>	<b>125,717</b>	<b>89,657</b>	<b>103,761</b>	<b>103,761</b>	<b>103,761</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER REIMBURSEMENT SDC FUND</b>							
<b>WATER REIMBURSEMENT SDC'S</b>							
<b>CONTINGENCY &amp; RESERVES:</b>							
042-042-90001	CONTINGENCY	0	0	59,657	21,133	21,133	21,133
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>59,657</b>	<b>21,133</b>	<b>21,133</b>	<b>21,133</b>
<b>TRANSFERS OUT:</b>							
042-042-95001	TRANSFER TO GENERAL FUND	11,635	0	0	0	0	0
042-042-95041	TRANSFER TO WATER IMP SDC	0	30,000	30,000	82,628	82,628	82,628
	<b>TOTAL TRANSFERS OUT</b>	<b>11,635</b>	<b>30,000</b>	<b>30,000</b>	<b>82,628</b>	<b>82,628</b>	<b>82,628</b>
	<b>TOTAL WATER REIMBURSEMENT SD</b>	<b>11,635</b>	<b>30,000</b>	<b>89,657</b>	<b>103,761</b>	<b>103,761</b>	<b>103,761</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>11,635</b>	<b>30,000</b>	<b>89,657</b>	<b>103,761</b>	<b>103,761</b>	<b>103,761</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: GENERAL OBLIGATION DEBT SERVICE**

**Budget Comments**

This fund is required to account for property taxes levied to pay bonded debt approved by voters. The property tax levy is based on the amount of funds needed to make the debt service payment less estimated interest earnings, balance forward and allowance for uncollected taxes estimated at 7%. This year's levy will need to be \$256,878 to cover the debt payments. On June 2, 2010, the City refunded the GMAC Loan with a new bond to reduce interest costs and life of the bonds.

One bonded debt's payments are accounted for in this fund:

The payments are to Bank of New York, which replaces the previous GMAC Debt that was for a water project. The debt was entered into June 2, 2010 with a principal amount of \$1,175,000 and 3% interest per year. The first payment is December 1, 2010 for interest only. Payments are made December, interest only and June, principal and interest, of each year until the debt is paid. The debt is being amortized over 7 years with annual payments of varying amounts each year. The principal balance owed as of June 30, 2013 was \$845,000.

**STATEMENT OF LOAN INTEREST & RETIREMENT REQUIREMENTS**

2010 Refunding Bonds (Payments due December 1st, Interest Only, & June 1st Principal & Interest)

<u>Tax Year</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	\$ 250,000	\$ 18,300	\$ 268,300
2015-16	265,000	10,800	275,800
2016-17	<u>95,000</u>	<u>2,850</u>	<u>97,850</u>
Total	\$ 610,000	\$ 31,950	\$ 641,950

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GO DEBT SERVICE FUND</b>							
<b>PROPERTY TAXES</b>							
050-000-40001	PROPERTY TAXES CURRENT	293,109	304,200	207,522	241,465	241,465	241,465
050-000-40002	PROPERTY TAXES DELINQUENT	12,339	8,299	6,500	6,500	6,500	6,500
	<b>TOTAL PROPERTY TAXES</b>	<b>305,448</b>	<b>312,499</b>	<b>214,022</b>	<b>247,965</b>	<b>247,965</b>	<b>247,965</b>
<b>MISCELLANEOUS REVENUE</b>							
050-000-45002	INTEREST EARNED	1,609	1,607	890	1,000	1,000	1,000
050-000-45019	MISCELLANEOUS REVENUE	0	149	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,609</b>	<b>1,756</b>	<b>890</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>BEGINNING FUND BALANCE</b>							
050-000-49090	BEGINNING FUND BALANCE	3,433	38,491	58,113	32,010	32,010	32,010
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,433</b>	<b>38,491</b>	<b>58,113</b>	<b>32,010</b>	<b>32,010</b>	<b>32,010</b>
	<b>TOTAL FUND REVENUE</b>	<b>310,489</b>	<b>352,746</b>	<b>273,025</b>	<b>280,975</b>	<b>280,975</b>	<b>280,975</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>GO DEBT SERVICE FUND</b>							
<b>GO DEBT SERVICE</b>							
<b>CONTINGENCY &amp; RESERVES:</b>							
050-050-90901	UNAPPROPRIATED FUND BALANCE	0	0	12,675	12,675	12,675	12,675
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>12,675</b>	<b>12,675</b>	<b>12,675</b>	<b>12,675</b>
<b>DEBT SERVICE:</b>							
050-050-97005	POOL BONDS 03 WCB - PRINCIPAL	155,000	165,000	0	0	0	0
050-050-97006	POOL BONDS 03 WCB - INTEREST	11,999	6,050	0	0	0	0
050-050-97007	GO REFUNDING BONDS 2010 - PRIN	75,000	80,000	235,000	250,000	250,000	250,000
050-050-97008	GO REFUNDING BONDS 2010 - INT	30,000	27,750	25,350	18,300	18,300	18,300
	<b>TOTAL DEBT SERVICE</b>	<b>271,999</b>	<b>278,800</b>	<b>260,350</b>	<b>268,300</b>	<b>268,300</b>	<b>268,300</b>
	<b>TOTAL GO DEBT SERVICE</b>	<b>271,999</b>	<b>278,800</b>	<b>273,025</b>	<b>280,975</b>	<b>280,975</b>	<b>280,975</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>271,999</b>	<b>278,800</b>	<b>273,025</b>	<b>280,975</b>	<b>280,975</b>	<b>280,975</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: DEBT SERVICE**

**Budget Comments**

This fund accounts for money transferred in from other funds to pay the general debt of the City. There is currently only one debt being repaid from this fund.

In 2002, City Council decided to become part of a larger group of entities who worked with Seattle Northwest to issue bonds to pay the balance of the unfunded liability owed to PERS.

The PERS bonds were issued March of 2002, for \$1,957,495 with varying interest rates from 2% to 7.36% amortized over 28 years. The payments are made December, interest only, and June, both principal and interest, of each year. The bonds are non-callable, except for the 2025 maturity. During the 2010-2011 fiscal year the City called the 2025 maturity to save on total interest and paid an additional \$ 220,000 in principal. The principal balance as of June 30, 2013 was \$1,544,817.

**STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS**

PERS Pension (Issued 3/15/2002 – Interest payable December and June)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	7.15%	06/01/2015	\$ 29,722	\$ 136,725	\$ 166,447
2015-16	7.25%	06/01/2016	30,974	145,474	176,448
2016-17	7.30%	06/01/2017	30,318	151,130	181,448
2017-18	7.31%	06/01/2018	31,307	160,141	191,448
2018-19	7.36%	06/01/2019	31,788	169,660	201,448
Remaining	various	06/01	<u>1,360,318</u>	<u>709,782</u>	<u>2,070,100</u>
<b>Total</b>			<b>\$1,514,427</b>	<b>\$1,472,912</b>	<b>\$2,987,339</b>

**CITY OF SILVERTON  
REVENUES  
FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>DEBT SERVICE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
051-000-45002	INTEREST EARNED	771	449	425	350	350	350
	TOTAL MISCELLANEOUS REVENUE	771	449	425	350	350	350
<b>TRANSFERS IN</b>							
051-000-46010	TRANSFER FROM GENERAL FUND	94,731	100,260	104,183	108,884	108,884	108,884
051-000-46011	TRANSFER FROM ELEC INSPECTION	758	112	125	127	127	127
051-000-46012	TRANSFER FROM BUILDING OP	4,237	562	376	508	508	508
051-000-46013	TRANSFER FROM TRANSPORTATION	1,946	2,698	3,446	2,597	2,597	2,597
051-000-46020	TRANSFER FROM STREET	6,666	5,654	6,269	6,487	6,487	6,487
051-000-46030	TRANSFER FROM SEWER	21,887	24,120	26,813	27,815	27,815	27,815
051-000-46040	TRANSFER FROM WATER	16,227	18,042	20,238	20,590	20,590	20,590
	TOTAL TRANSFERS IN	146,452	151,448	161,450	167,008	167,008	167,008
<b>BEGINNING FUND BALANCE</b>							
051-000-49090	BEGINNING FUND BALANCE	182,744	11,541	12,006	12,340	12,340	12,340
	TOTAL BEGINNING FUND BALANCE	182,744	11,541	12,006	12,340	12,340	12,340
	TOTAL FUND REVENUE	329,967	163,438	173,881	179,698	179,698	179,698

**CITY OF SILVERTON  
EXPENDITURES  
FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>DEBT SERVICE FUND</b>							
<b>DEBT SERVICES</b>							
<b>CONTINGENCY &amp; RESERVES:</b>							
051-051-90001	CONTINGENCY	0	0	12,431	13,248	13,248	13,248
	TOTAL CONTINGENCY & RESERVES	0	0	12,431	13,248	13,248	13,248
<b>TRANSFERS OUT:</b>							
051-051-95036	TRANSFER TO SEWER DEBT RESER	171,979	0	0	0	0	0
	TOTAL TRANSFERS OUT	171,979	0	0	0	0	0
<b>DEBT SERVICE:</b>							
051-051-97011	PERS BOND - PRINCIPAL	27,634	27,962	30,290	29,725	29,725	29,725
051-051-97012	PERS BOND - INTEREST	118,813	123,485	131,160	136,725	136,725	136,725
	TOTAL DEBT SERVICE	146,447	151,448	161,450	166,450	166,450	166,450
	TOTAL DEBT SERVICES	318,426	151,448	173,881	179,698	179,698	179,698
	TOTAL FUND EXPENDITURES	318,426	151,448	173,881	179,698	179,698	179,698

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: BUILDING CAPITAL IMPROVEMENT RESERVE**

**Program Description/Mission**

This fund was reviewed June 16, 2014 by Council and it has been authorized for another ten years. The overall mission is to set aside funds for new buildings, replacement buildings, or to cover the cost of major remodeling projects. An evaluation of the fund will need to take place once every 10 years to determine whether to retain the fund. This fund receives its resources from transfers in from the General Fund, Street Fund, Sewer Fund, and Water Fund and is set aside for this purpose.

**Budget Comments**

The Council Goals list for year 2011-2013 included the development of a public facilities master plan. This plan has not been developed. Before work can begin on this plan, staff must assess the condition of existing facilities, improvement needs for those facilities, as well as future facility needs and improvements on land owned by the city. Once staff has completed the assessment, budgeted funds must be set aside for completion of a master plan document that will be adopted by the City Council.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
061-000-45002	INTEREST EARNED	1,672	1,961	1,500	1,975	1,975	1,975
	TOTAL MISCELLANEOUS REVENUE	1,672	1,961	1,500	1,975	1,975	1,975
<u>TRANSFERS IN</u>							
061-000-46010	TRANSFER FROM GENERAL FUND	50,000	0	50,000	200,000	200,000	200,000
061-000-46219	TRANSFER FROM SENIOR CNTR PRO	70,782	0	0	0	0	0
	TOTAL TRANSFERS IN	120,782	0	50,000	200,000	200,000	200,000
<u>BEGINNING FUND BALANCE</u>							
061-000-49090	BEGINNING FUND BALANCE	444,893	356,986	358,866	395,896	395,896	395,896
	TOTAL BEGINNING FUND BALANCE	444,893	356,986	358,866	395,896	395,896	395,896
	TOTAL FUND REVENUE	567,347	358,946	410,366	597,871	597,871	597,871

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>BUILDING CAPITAL PROJECTS</u>							
<u>CAPITAL OUTLAY:</u>							
061-100-81001	BUILDING IMPROVEMENTS	210,361	0	15,000	30,000	30,000	30,000
	TOTAL CAPITAL OUTLAY	210,361	0	15,000	30,000	30,000	30,000
<u>CONTINGENCY &amp; RESERVES:</u>							
061-100-90001	CONTINGENCY	0	0	395,366	567,871	567,871	567,871
	TOTAL CONTINGENCY & RESERVES	0	0	395,366	567,871	567,871	567,871
	TOTAL BUILDING CAPITAL PROJECTS	210,361	0	410,366	597,871	597,871	597,871
	TOTAL FUND EXPENDITURES	210,361	0	410,366	597,871	597,871	597,871

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: GENERAL OPERATING RESERVE**

**Program Description/Mission**

The purpose of this fund is to set aside revenue for General Fund operations in the event of severely reduced revenues, drastic unexpected increases in operating costs or a natural disaster that requires additional resources for recovery.

**Budget Comments**

The goal is to have a minimum fund balance equal to fifteen percent of the General Fund operating expenditures. The proposed General Fund operating expenditures for the fiscal year (FY) 2014-2015 Budget is \$6.2 million, which means a fully funded reserve for this fiscal year would require a set aside of \$926,357. There is no proposed transfer for the FY 2014-2015. The current budgeted amount is \$750,640 or 81% of the funding for the reserve.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
062-000-45002	INTEREST EARNED	2,526	3,332	3,250	3,850	3,850	3,850
	TOTAL MISCELLANEOUS REVENUE	2,526	3,332	3,250	3,850	3,850	3,850
<u>TRANSFERS IN</u>							
062-000-46010	TRANSFER FROM GENERAL FUND	100,000	100,000	100,000	0	0	0
	TOTAL TRANSFERS IN	100,000	100,000	100,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
062-000-49090	BEGINNING FUND BALANCE	437,483	540,008	643,153	746,790	746,790	746,790
	TOTAL BEGINNING FUND BALANCE	437,483	540,008	643,153	746,790	746,790	746,790
	TOTAL FUND REVENUE	540,008	643,340	746,403	750,640	750,640	750,640

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>GENERAL RESERVES</u>							
<u>CONTINGENCY &amp; RESERVES:</u>							
062-100-90001	CONTINGENCY	0	0	250,000	250,000	250,000	250,000
062-100-91733	RESERVE - OPERATIONS	0	0	496,403	500,640	500,640	500,640
	TOTAL CONTINGENCY & RESERVES	0	0	746,403	750,640	750,640	750,640
	TOTAL GENERAL RESERVES	0	0	746,403	750,640	750,640	750,640
	TOTAL FUND EXPENDITURES	0	0	746,403	750,640	750,640	750,640

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:    PARKS FEE**

**STAFF LEVEL 2015: 0.48 FTE**  
**STAFF LEVEL 2014: 0.48 FTE**

**Program Description/Mission**

This is the second year of this fund and it was created to account for the new Parks Fee. The fee was established with Resolution 13-17 and was passed by Council at the June 17, 2013 City Council meeting. The fee is \$1.50 per billing unit and will be used to pay costs associated with construction, maintenance and operation of City owned parks and marine parks. Two new parks were constructed during the last budget year, one new park will be completed during this fiscal year, and an part-time employee will be hired next spring to assist with park maintenance. This additional employee will be paid for from the new fee.

**Personnel**

<u>Title</u>	<u>2014</u> <u>FTE</u>	<u>2015</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Parks Maintenance Worker (Seasonal)	0.48	0.48	0.00

**Budget Comments**

Account #61059 includes Skate/Dog park port-a-pot \$5,000.  
Account #85001 includes replacement of picnic tables \$5,200, Old Mill Park alteration \$25,000, and reservoir kiosk \$20,000.

**Major Issues to be Resolved in the Next 5 Years**

Ability to collect sufficient funds to maintain, improve or construct additional park infrastructure of the City as recommended in the 5-year financial plan.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS FEE FUND</b>							
<b>FEEES AND PERMITS</b>							
070-000-42170	PARKS FEE	0	0	97,500	69,000	69,000	69,000
	TOTAL FEES AND PERMITS	0	0	97,500	69,000	69,000	69,000
<b>MISCELLANEOUS REVENUE</b>							
070-000-45002	INTEREST EARNED	0	0	0	25	25	25
	TOTAL MISCELLANEOUS REVENUE	0	0	0	25	25	25
<b>BEGINNING FUND BALANCE</b>							
070-000-49090	BEGINNING FUND BALANCE	0	0	0	50,070	50,070	50,070
	TOTAL BEGINNING FUND BALANCE	0	0	0	50,070	50,070	50,070
	TOTAL FUND REVENUE	0	0	97,500	119,095	119,095	119,095

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS FEE FUND</b>							
<b>PARKS MAINTENANCE FEE PROGRAM</b>							
<b>PERSONNEL SERVICES:</b>							
070-070-51002	PART TIME SALARIES	0	0	3,171	9,970	9,970	9,970
070-070-51003	WORKERS COMP INS	0	0	209	531	531	531
070-070-51004	SOCIAL SECURITY/MEDICARE	0	0	243	763	763	763
	TOTAL PERSONNEL SERVICES	0	0	3,623	11,264	11,264	11,264
<b>MATERIALS AND SERVICES:</b>							
070-070-61032	JANITORIAL SUPPLIES	0	0	1,500	1,500	1,500	1,500
070-070-61034	LANDSCAPE SUPPLIES	0	0	2,000	2,000	2,000	2,000
070-070-61042	SAFETY EQP/ PROT CLTHNG	0	0	400	400	400	400
070-070-61043	BUILDING/ GROUNDS MAINTENANCE	0	0	5,000	5,000	5,000	5,000
070-070-61044	SMALL TOOLS	0	0	500	500	500	500
070-070-61059	CONTRACTED SERVICES	0	0	250	5,250	5,250	5,250
	TOTAL MATERIALS AND SERVICES	0	0	9,650	14,650	14,650	14,650
<b>CAPITAL OUTLAY:</b>							
070-070-85001	PARKS IMPROVEMENT	0	0	74,227	50,200	50,200	50,200
	TOTAL CAPITAL OUTLAY	0	0	74,227	50,200	50,200	50,200
<b>CONTINGENCY &amp; RESERVES:</b>							
070-070-90001	CONTINGENCY	0	0	10,000	42,981	42,981	42,981
	TOTAL CONTINGENCY & RESERVES	0	0	10,000	42,981	42,981	42,981
	TOTAL PARKS MAINTENANCE FEE P	0	0	97,500	119,095	119,095	119,095
	TOTAL FUND EXPENDITURES	0	0	97,500	119,095	119,095	119,095

**REVENUE BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:    PARKS & RECREATION IMPROVEMENT SDC**

**Program Description/Mission**

This fund is dedication to capacity increasing parks and recreation projects. The primary revenue source for this fund is from system development charges (SDC's) received that are used for parks and recreation improvements that increase capacity or are growth related. Commercial and industrial developments are exempt from Parks and Recreation SDC's. The 2008 Park and Recreation Master Plan is the planning document for this budget.

**Budget Comments**

Account #81040 includes Pioneer Park \$50,000 and other citywide park improvements \$50,000.

**Major Issues to be Resolved in the Next 5 Years**

Without continued residential growth, the funding of future improvements will be deferred to future years.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS &amp; REC IMPROVE SDC FUND</b>							
<b>INTERGOVERNMENTAL</b>							
072-000-43175	GRANTS- CAPITAL IMPROVEMENTS	1,198	76,132	95,000	25,000	25,000	25,000
	TOTAL INTERGOVERNMENTAL	1,198	76,132	95,000	25,000	25,000	25,000
<b>MISCELLANEOUS REVENUE</b>							
072-000-45002	INTEREST EARNED	1,812	1,175	380	350	350	350
072-000-45007	IMPROVEMENT SDCS	37,647	58,035	13,200	13,200	13,200	13,200
072-000-45018	DONATIONS - SKATE PARK	1,470	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	40,929	59,210	13,580	13,550	13,550	13,550
<b>BEGINNING FUND BALANCE</b>							
072-000-49090	BEGINNING FUND BALANCE	341,260	361,142	83,780	257,293	257,293	257,293
	TOTAL BEGINNING FUND BALANCE	341,260	361,142	83,780	257,293	257,293	257,293
	TOTAL FUND REVENUE	383,387	496,483	192,360	295,843	295,843	295,843

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS &amp; REC IMPROVE SDC FUND</b>							
<b>PARKS AND RECREATION</b>							
<b>CAPITAL OUTLAY:</b>							
072-072-81040	PARK CAPACITY IMPROVEMENT	0	0	160,000	100,000	100,000	100,000
	TOTAL CAPITAL OUTLAY	0	0	160,000	100,000	100,000	100,000
<b>CONTINGENCY &amp; RESERVES:</b>							
072-072-90001	CONTINGENCY	0	0	32,360	182,843	182,843	182,843
	TOTAL CONTINGENCY & RESERVES	0	0	32,360	182,843	182,843	182,843
<b>TRANSFERS OUT:</b>							
072-072-95372	TRANSFER TO PARK CIP FUND	0	127,547	0	13,000	13,000	13,000
	TOTAL TRANSFERS OUT	0	127,547	0	13,000	13,000	13,000
	TOTAL PARKS AND RECREATION	0	127,547	192,360	295,843	295,843	295,843

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: ASSESSMENT**

**Budget Comments**

This fund accounts for the collection of assessments charged to property owners for improvements that affect their property. The improvement could be for a street improvement, water improvement or sewer improvement. Property owners can enter into a payment agreement with the City to make semi-annual payments for the improvement. This fund also accounts for agreements with property owners who have requested to pay their system development charges using an installment method.

The expenditures within this fund are for the debt service payments. There is currently one outstanding debt being repaid from this fund.

The debt is to Oregon Economic Development Department (OECD) for bonds sold to cover costs of the WEVP water improvement project. The bonds were closed December 23, 2003 for \$1,275,000. The bonds were issued with interest rates of 3.00% to 4.625% and a total term of 25 years. An additional \$259,114 of available funds was paid towards the principal balance in the 2013-2014 budget year and reduced the term by five years. The unpaid balance as of June 30, 2013 was \$ 944,837.

**STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS**  
OECD Bonds (Payments due December 1<sup>st</sup> of each year)

<u>Tax Year</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2014-15	\$ 42,450	\$ 26,394	\$ 68,844
2015-16	47,748	24,696	72,444
2016-17	48,057	22,786	70,843
2017-18	48,388	20,816	69,204
2018-19	53,740	18,782	72,522
2019-20	54,116	16,473	70,589
2020-21	54,517	14,091	68,608
2021-22	59,945	11,638	71,583
2022-23	60,398	8,910	69,308
2023-24	65,879	6,117	71,996
2024-25	<u>66,382</u>	<u>3,070</u>	<u>69,452</u>
<b>Total</b>	<b>\$ 601,620</b>	<b>\$ 173,773</b>	<b>\$ 775,393</b>

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>ASSESSMENT FUND</b>						
<b>MISCELLANEOUS REVENUE</b>						
073-000-45002	INTEREST EARNED	4,183	3,600	1,350	2,000	2,000
073-000-45022	ASSESSMENT - PRINCIPAL	88,693	70,685	42,766	38,000	38,000
073-000-45023	ASSESSMENT - INTEREST	32,787	26,948	17,000	16,000	16,000
073-000-45151	ASSESSMENTS - D STREET IMP	192	0	0	0	0
073-000-45152	ASSESSMENTS - B STREET IMP	1,451	634	0	0	0
073-000-45153	ASSESSMENTS - WEVP PROJECT	25,060	18,467	16,265	10,100	10,100
073-000-45155	ASSESSMENTS - AMES ST IMP	1,055	1,095	1,089	800	800
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>153,421</b>	<b>121,429</b>	<b>78,470</b>	<b>66,900</b>	<b>66,900</b>
<b>BEGINNING FUND BALANCE</b>						
073-000-49090	BEGINNING FUND BALANCE	834,686	805,003	579,425	297,253	297,253
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>834,686</b>	<b>805,003</b>	<b>579,425</b>	<b>297,253</b>	<b>297,253</b>
	<b>TOTAL FUND REVENUE</b>	<b>988,107</b>	<b>926,432</b>	<b>657,895</b>	<b>364,153</b>	<b>364,153</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

	2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>ASSESSMENT FUND</b>						
<b>ASSESSMENTS</b>						
<b>MATERIALS AND SERVICES:</b>						
073-073-61058	LEGAL SERVICES	0	0	4,000	4,000	4,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>CONTINGENCY &amp; RESERVES:</b>						
073-073-90001	CONTINGENCY	0	0	216,725	291,303	291,303
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>216,725</b>	<b>291,303</b>	<b>291,303</b>
<b>DEBT SERVICE:</b>						
073-073-96030	WEVP WATER PROJ BOND- PRIN	41,688	41,926	395,250	42,450	42,450
073-073-96031	WEVP WATER PROJ BOND- INT	44,919	43,439	41,920	26,400	26,400
073-073-96036	JJWF - LOAN PRINCIPAL	82,878	245,343	0	0	0
073-073-96037	JJWF - LOAN INTEREST	13,620	5,549	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>183,105</b>	<b>336,258</b>	<b>437,170</b>	<b>68,850</b>	<b>68,850</b>
	<b>TOTAL ASSESSMENTS</b>	<b>183,105</b>	<b>336,258</b>	<b>657,895</b>	<b>364,153</b>	<b>364,153</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>183,105</b>	<b>336,258</b>	<b>657,895</b>	<b>364,153</b>	<b>364,153</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: CDBG HOUSING REHAB**

**Program Description/Mission**

This fund accounts for Community Development Block Grant (CDBG) loans made to residential community members for improvements to their property. Loans are made based on application approval and are contingent on the borrower's financial situation. Loans are secured by a lien on the property. CDBG loans are interest free and must be repaid when the securing property is sold, refinanced, or ownership is otherwise transferred. The City does have the option to provide other types of loans with a payback and/ or interest charge. The City currently contracts with Willamette Valley Council of Governments for the administration of the Loans. The City maintains information on customer balance owed and submits the information to Net Assets so it is available for lien searches.

Commercial Improvements program was added during the 2005-2006 fiscal year. Depending on the length of the repayment terms these type of loans may incur interest charges. There are currently three loans outstanding as of June 30, 2013 with a balance of \$39,656.46.

The total loans outstanding for both programs as of June 30, 2013 totaled \$658,731.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>CDBG HOUSING REHAB FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
080-000-45002	INTEREST EARNED	1,870	2,090	1,800	1,500	1,500	1,500
080-000-45055	LOAN RE-PAYMENTS	6,800	11,286	2,500	0	0	0
080-000-45056	FACADE LOAN REPAYMENTS	6,164	7,583	6,800	11,500	11,500	11,500
080-000-45057	LOAN INTEREST EARNED	463	461	300	660	660	660
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>15,298</b>	<b>21,420</b>	<b>11,400</b>	<b>13,660</b>	<b>13,660</b>	<b>13,660</b>
<b>BEGINNING FUND BALANCE</b>							
080-000-49090	BEGINNING FUND BALANCE	366,615	364,420	350,458	362,865	362,865	362,865
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>366,615</b>	<b>364,420</b>	<b>350,458</b>	<b>362,865</b>	<b>362,865</b>	<b>362,865</b>
	<b>TOTAL FUND REVENUE</b>	<b>381,913</b>	<b>385,840</b>	<b>361,858</b>	<b>376,525</b>	<b>376,525</b>	<b>376,525</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>CDBG HOUSING REHAB FUND</b>							
<b>CDBG HOUSING REHAB PROGRAM</b>							
<b>MATERIALS AND SERVICES:</b>							
080-080-62507	ADMINISTRATIVE SERVICES	957	0	5,000	5,000	5,000	5,000
080-080-62900	CDBG LOANS	11,500	0	25,000	25,000	25,000	25,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>12,457</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
080-080-90001	CONTINGENCY	0	0	228,123	242,922	242,922	242,922
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>228,123</b>	<b>242,922</b>	<b>242,922</b>	<b>242,922</b>
<b>TRANSFERS OUT:</b>							
080-080-95001	TRANSFER TO GENERAL FUND	5,036	5,187	3,735	3,603	3,603	3,603
	<b>TOTAL TRANSFERS OUT</b>	<b>5,036</b>	<b>5,187</b>	<b>3,735</b>	<b>3,603</b>	<b>3,603</b>	<b>3,603</b>
	<b>TOTAL CDBG HOUSING REHAB PROG</b>	<b>17,493</b>	<b>5,187</b>	<b>261,858</b>	<b>276,525</b>	<b>276,525</b>	<b>276,525</b>
		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>CDBG HOUSING REHAB FUND</b>							
<b>COMMERCIAL FACADE IMPROVEMENTS</b>							
<b>MATERIALS AND SERVICES:</b>							
080-081-62900	COMMERCIAL IMPROVEMENT LOANS	0	29,343	100,000	100,000	100,000	100,000
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>29,343</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>TOTAL COMMERCIAL FACADE IMPRO</b>	<b>0</b>	<b>29,343</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>17,493</b>	<b>34,530</b>	<b>361,858</b>	<b>376,525</b>	<b>376,525</b>	<b>376,525</b>

***BUDGET NARRATIVE***  
***Fiscal Year 2014-2015***

**FUND: DAM EARLY WARNING PROJECT**

**Program Description/Mission**

The overall mission is to construct a new remote monitoring system for Silver Creek Dam. Since Silver Creek Reservoir is a back-up water supply for the City in the event of a drought, this improvement project will be funded with prior transfers in from the Water Fund. The project mission is to reduce the risk of catastrophic loss of life and personal property in the unlikely event of a failure of Silver Creek Dam. This construction project will be completed during fiscal year 2014-2015.

**Budget Comments**

Account #61059 includes the City funds available to complete construction of the project.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>DAM EARLY WARNING SYSTEM PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
207-000-45002	INTEREST EARNED	1,242	1,351	200	200	200	200
	TOTAL MISCELLANEOUS REVENUE	1,242	1,351	200	200	200	200
<u>BEGINNING FUND BALANCE</u>							
207-000-49090	BEGINNING FUND BALANCE	238,501	239,743	215,993	77,020	77,020	48,053
	TOTAL BEGINNING FUND BALANCE	238,501	239,743	215,993	77,020	77,020	48,053
	TOTAL FUND REVENUE	239,743	241,094	216,193	77,220	77,220	48,253

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>DAM EARLY WARNING SYSTEM PROJ</u>							
<u>DAM EARLY WARNING SYSTEM PROJ</u>							
<u>MATERIALS AND SERVICES:</u>							
207-207-61059	CONTRACTED SERVICES	0	23,569	216,193	77,220	77,220	48,253
	TOTAL MATERIALS AND SERVICES	0	23,569	216,193	77,220	77,220	48,253
	TOTAL DAM EARLY WARNING SYSTE	0	23,569	216,193	77,220	77,220	48,253
	TOTAL FUND EXPENDITURES	0	23,569	216,193	77,220	77,220	48,253

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WWTP DIGESTER PROJECT**

**Program Description/Mission**

The overall mission is to increase the wastewater treatment plant's (WWTP) bio-solids treatment capacity and replace the aging process equipment constructed in 1984. The council approved a project that included rehabilitating the existing digesters, construction of a new digester control building, a new biogas control building, a grit classifier replacement, and process control upgrades. The construction of the main portion of the project was completed in the spring of 2013. The current phase of the project includes the replacement of the supernatant wetwell and primary sludge pump station and the integration of the plant telemetry systems to allow the new telemetry computer to communicate with new and old technology. Future phases of the project include a screw press to dewater treated biosolids and increase holding capacity within the treatment plant holding cells. This project is funded with transfers in from the sewer fund, sewer system development funds, and bond proceeds.

**Budget Comments**

Account #85010 includes design of the supernatant wetwell and primary sludge pump station.  
Account #85020 includes construction of the supernatant wetwell and primary sludge pump station.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WWTP DIGESTER PROJECT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
212-000-45002	INTEREST EARNED	20,617	15,673	1,250	1,250	1,250	1,250
212-000-45019	MISCELLANEOUS REVENUE	900	0	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>21,517</b>	<b>15,673</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>OTHER FUNDING SOURCES</b>							
212-000-48095	LOAN PROCEEDS	4,067,446	0	0	0	0	0
	<b>TOTAL OTHER FUNDING SOURCES</b>	<b>4,067,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>							
212-000-49090	BEGINNING FUND BALANCE	936,453	4,205,750	639,968	924,252	1,041,252	1,041,252
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>936,453</b>	<b>4,205,750</b>	<b>639,968</b>	<b>924,252</b>	<b>1,041,252</b>	<b>1,041,252</b>
	<b>TOTAL FUND REVENUE</b>	<b>5,025,416</b>	<b>4,221,423</b>	<b>641,218</b>	<b>925,502</b>	<b>1,042,502</b>	<b>1,042,502</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WWTP DIGESTER PROJECT FUND</b>							
<b>WWTP DIGESTER PROJECT</b>							
<b>MATERIALS AND SERVICES:</b>							
212-212-61059	CONTRACTED SERVICES	62,491	0	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>62,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
212-212-85003	ADVERTISING	878	0	0	1,000	1,000	1,000
212-212-85010	ARCH & ENGR SERVICES	159,445	135,965	45,000	85,000	85,000	85,000
212-212-85020	CONSTRUCTION COSTS	596,853	3,046,456	596,218	839,502	956,502	956,502
	<b>TOTAL CAPITAL OUTLAY</b>	<b>757,175</b>	<b>3,182,421</b>	<b>641,218</b>	<b>925,502</b>	<b>1,042,502</b>	<b>1,042,502</b>
	<b>TOTAL WWTP DIGESTER PROJECT</b>	<b>819,666</b>	<b>3,182,421</b>	<b>641,218</b>	<b>925,502</b>	<b>1,042,502</b>	<b>1,042,502</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>819,666</b>	<b>3,182,421</b>	<b>641,218</b>	<b>925,502</b>	<b>1,042,502</b>	<b>1,042,502</b>

**BUDGET NARRATIVE**  
***Fiscal Year 2014-2015***

**FUND: STEELHAMMER LID STREET IMPROVEMENT PROJECT**

**Program Description/Mission**

The funds for this account were transferred to the Street Improvement System Development Charge (SDC) Fund in a dedicated line item until sufficient funds are available to complete Phase 1 of the project. Once available, funds will then be transferred to the Street CIP Fund for right-of-way acquisition, design, and construction of the project.

**Budget Comments**

Account #95021 includes the last of the interest earned within this fund to the dedicated line item in the Street Improvement SDC fund.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STEELHAMER LID PROJECT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
217-000-45002	INTEREST EARNED	1,296	1,428	0	0	0	0
217-000-45008	STEELHAMMER SDCS	0	961	0	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>1,296</b>	<b>2,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>							
217-000-49090	BEGINNING FUND BALANCE	248,837	250,133	252,433	91	91	91
<b>TOTAL BEGINNING FUND BALANCE</b>		<b>248,837</b>	<b>250,133</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>
<b>TOTAL FUND REVENUE</b>		<b>250,133</b>	<b>252,522</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STEELHAMER LID PROJECT FUND</b>							
<b>STEELHAMMER LID PROJECT</b>							
<b>TRANSFERS OUT:</b>							
217-217-95021	TRANSFER TO STREET IMP SDC	0	0	252,433	91	91	91
<b>TOTAL TRANSFERS OUT</b>		<b>0</b>	<b>0</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>
<b>TOTAL STEELHAMMER LID PROJECT</b>		<b>0</b>	<b>0</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>252,433</b>	<b>91</b>	<b>91</b>	<b>91</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: STREET CAPITAL PROJECT FUND**

**Program Description/Mission**

This fund administers the design and construction of all vehicle, bicycle, and pedestrian capital improvement projects and studies. Transfers to this fund are from Street Fund, Street Improvement SDC's and Street Reimbursement SDC's funds. Additional resources may include a transfer from the General Fund or a grant from the Silverton Urban Renewal Agency. The City's Transportation System Plan and Capital Improvement Plan are the guide documents for this program.

**Budget Comments**

Account #61059 includes Transportation SDC Methodology update for \$30,000.

Account #85010 includes design for the James St Bridge Girder repainting, and the James Street Sidewalk (Brook to Railroad tracks) \$15,000.

Account #85020 includes construction of James Street Bridge Girder repainting, and the James Street sidewalk (Brook to Railroad tracks) \$75,947. The remaining \$150,000 has not been designated to any specific project.

**Accomplishments**

Completion of the Eastview Lane overlay project.

**Major Issues to be Resolved in the Next 5 Years**

Completion of street deferred maintenance activities and Capital Improvement Program projects.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET CAPITAL PROJECT FUND</b>							
<b>INTERGOVERNMENTAL</b>							
320-000-43180	URA GRANT PROCEEDS	0	0	80,000	20,000	0	0
	TOTAL INTERGOVERNMENTAL	0	0	80,000	20,000	0	0
<b>MISCELLANEOUS REVENUE</b>							
320-000-45002	INTEREST EARNED	0	70	25	200	200	200
320-000-45019	MISCELLANEOUS REVENUE	0	14,031	14,030	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	14,100	14,055	200	200	200
<b>TRANSFERS IN</b>							
320-000-46020	TRANSFER FROM STREET FUND	0	0	25,000	202,556	202,556	202,556
320-000-46021	TRANSFER FROM STREET IMP	0	0	0	32,000	32,000	32,000
320-000-46022	TRANSFER FROM STREET REIMB SD	0	10,000	0	32,000	32,000	32,000
	TOTAL TRANSFERS IN	0	10,000	25,000	266,556	266,556	266,556
<b>BEGINNING FUND BALANCE</b>							
320-000-49090	BEGINNING FUND BALANCE	0	0	9,884	35,091	35,091	35,091
	TOTAL BEGINNING FUND BALANCE	0	0	9,884	35,091	35,091	35,091
	TOTAL FUND REVENUE	0	24,100	128,939	321,847	301,847	301,847

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STREET CAPITAL PROJECT FUND</b>							
<b>STREET CAPITAL PROJECTS</b>							
<b>MATERIALS AND SERVICES:</b>							
320-320-61003	ADVERTISING	0	0	0	900	900	900
320-320-61059	CONTRACTED SERVICES	0	0	0	200,000	30,000	30,000
	TOTAL MATERIALS AND SERVICES	0	0	0	200,900	30,900	30,900
<b>CAPITAL OUTLAY:</b>							
320-320-85003	ADVERTISING	0	165	1,000	0	0	0
320-320-85010	DESIGN SERVICES	0	0	79,500	15,000	15,000	15,000
320-320-85020	CONSTRUCTION COSTS	0	0	33,439	75,947	225,947	225,947
	TOTAL CAPITAL OUTLAY	0	165	113,939	90,947	240,947	240,947
<b>CONTINGENCY &amp; RESERVES:</b>							
320-320-91702	RESERVE - FUTURE EXPENDITURE	0	0	15,000	30,000	30,000	30,000
	TOTAL CONTINGENCY & RESERVES	0	0	15,000	30,000	30,000	30,000
	TOTAL STREET CAPITAL PROJECTS	0	165	128,939	321,847	301,847	301,847
	TOTAL FUND EXPENDITURES	0	165	128,939	321,847	301,847	301,847

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:     STORMWATER CAPITAL PROJECT FUND**

**Program Description/Mission**

This fund administers the design and construction of all stormwater capital improvement projects and studies. Transfers to this fund are from Stormwater Fee Fund, Stormwater Improvement SDC's and Stormwater Reimbursement SDC's funds. Additional funding may include transfers from the General Fund or a grant from the Silverton Urban Renewal Agency. The City's Stormwater Master Plan and Capital Improvements Plan are the guide documents for this program.

**Budget Comments**

Account #85010 includes design of Olson Ditch (1A) project for \$40,000.  
Account #85020 includes construction of a portion of Olson Ditch (1A) project for \$61,190.

**Accomplishments**

Completion of the West Main Street Stormwater project (Welch to McClaine).

**Major Issues to be Resolved in the Next 5 Years**

Completion of stormwater deferred maintenance activities and Capital Improvement Program projects.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER CAPITAL PROJ FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
323-000-45002	INTEREST EARNED	0	433	200	100	100	100
	TOTAL MISCELLANEOUS REVENUE	0	433	200	100	100	100
<b>TRANSFERS IN</b>							
323-000-46023	TRANSFER FRM STORM WTR FUND	0	85,000	0	28,000	28,000	28,000
323-000-46028	TRANSFER FRM STORM WTR FEE	0	0	0	43,003	53,003	53,003
	TOTAL TRANSFERS IN	0	85,000	0	71,003	81,003	81,003
<b>BEGINNING FUND BALANCE</b>							
323-000-49090	BEGINNING FUND BALANCE	0	0	79,925	20,387	20,387	20,387
	TOTAL BEGINNING FUND BALANCE	0	0	79,925	20,387	20,387	20,387
	TOTAL FUND REVENUE	0	85,433	80,125	91,490	101,490	101,490

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>STORM WATER CAPITAL PROJ FUND</b>							
<b>STORM WATER CAPITAL PROJECTS</b>							
<b>MATERIALS AND SERVICES:</b>							
323-323-61003	ADVERTISING	0	40	0	300	300	300
	TOTAL MATERIALS AND SERVICES	0	40	0	300	300	300
<b>CAPITAL OUTLAY:</b>							
323-323-85010	DESIGN SERVICES	0	6,689	5,000	40,000	40,000	40,000
323-323-85020	CONSTRUCTION COSTS	0	31,590	75,125	51,190	61,190	61,190
	TOTAL CAPITAL OUTLAY	0	38,279	80,125	91,190	101,190	101,190
	TOTAL STORM WATER CAPITAL PRO	0	38,320	80,125	91,490	101,490	101,490
	TOTAL FUND EXPENDITURES	0	38,320	80,125	91,490	101,490	101,490

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: SEWER CAPITAL PROJECT FUND**

**Program Description/Mission**

This fund administers the design and construction of all sanitary sewer capital improvement projects and studies. Transfers to this fund are from Sewer Fund, Sewer Improvement System Development Chagres's (SDC's) and Sewer Reimbursement SDC's funds. Additional funding may include transfers from the General Fund or a grant from the Silverton Urban Renewal Agency. The City's Stormwater Master Plan and Capital Improvements Plan are the guide documents for this program.

**Budget Comments**

Account #61059 includes DEQ review of Public Works Standards \$1,500.

Account #85010 includes design of E Main Sewer Local Improvement District (LID), WWTP & Lift Station Deferred Maintenance; Sewer Rehabilitation (includes Johnson Street) projects \$67,250.

Account #85020 includes construction of E Main Sewer LID, WWTP & lift station deferred maintenance; and sewer rehabilitation (includes Johnson Street) projects \$713,217.

**Accomplishments**

Completed the West Main Street and Norway sewer projects.

**Major Issues to be Resolved in the Next 5 Years**

Completion of sanitary sewer deferred maintenance activities and Capital Improvement Program projects.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>SEWER CAPITAL PROJECT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
330-000-45002	INTEREST EARNED	0	665	100	100	100	100
	TOTAL MISCELLANEOUS REVENUE	0	665	100	100	100	100
<b>TRANSFERS IN</b>							
330-000-46030	TRANSFER FROM SEWER FUND	0	212,698	60,000	275,637	325,637	325,637
330-000-46031	TRANS FROM SEWER IMP SDC	0	0	0	25,000	25,000	25,000
330-000-46032	TRANS FROM SEWER REIMB SDC	0	0	0	25,000	25,000	25,000
	TOTAL TRANSFERS IN	0	212,698	60,000	325,637	375,637	375,637
<b>OTHER FUNDING SOURCES</b>							
330-000-48095	LOAN PROCEEDS	0	0	0	360,000	360,000	360,000
	TOTAL OTHER FUNDING SOURCES	0	0	0	360,000	360,000	360,000
<b>BEGINNING FUND BALANCE</b>							
330-000-49090	BEGINNING FUND BALANCE	0	0	2,357	47,080	47,080	47,080
	TOTAL BEGINNING FUND BALANCE	0	0	2,357	47,080	47,080	47,080
	TOTAL FUND REVENUE	0	213,363	62,457	732,817	782,817	782,817

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>SEWER CAPITAL PROJECT FUND</b>							
<b>SEWER CAPITAL PROJECTS</b>							
<b>MATERIALS AND SERVICES:</b>							
330-330-61003	ADVERTISING	0	111	500	850	850	850
330-330-61059	CONTRACTED SERVICES	0	0	0	1,500	1,500	1,500
	TOTAL MATERIALS AND SERVICES	0	111	500	2,350	2,350	2,350
<b>CAPITAL OUTLAY:</b>							
330-330-85010	DESIGN SERVICES	0	7,842	0	67,250	67,250	67,250
330-330-85020	CONSTRUCTION COSTS	0	185,359	61,957	663,217	713,217	713,217
	TOTAL CAPITAL OUTLAY	0	193,201	61,957	730,467	780,467	780,467
	TOTAL SEWER CAPITAL PROJECTS	0	193,312	62,457	732,817	782,817	782,817
	TOTAL FUND EXPENDITURES	0	193,312	62,457	732,817	782,817	782,817

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: WATER CAPITAL PROJECT FUND**

**Program Description/Mission**

This fund administers the design and construction of all water capital improvement projects and studies. Transfers to this fund are from Water Fund, Water Improvement System Development Charges (SDC's) and Water Reimbursement SDC's. Additional funding may include a transfer from the General Fund or a grant from the Silverton Urban Renewal Agency. The City's Water Master Plan and Capital Improvement Plan are the guide documents for this program.

**Budget Comments**

Account #61059 includes Drinking Water Program review of Public Works Standards \$1,500, Water Conservation Management Plan \$26,500, and an ASR Study \$10,000.

Account #85001 includes property purchase for the Westside 2MG Reservoir \$95,000.

Account #85010 includes design of Silver Creek Intake Control Cabinet upgrade, and Waterline Rehabilitation (including Olson Road) \$39,000.

Account 85020 includes construction of Silver Creek Intake Control Cabinet Upgrade, Waterline Rehabilitation (incl. Olson Road), and Silver Creek Dam improvements.

**Accomplishments**

Completed the Hobart Road, a portion of North 2<sup>nd</sup> Street, and Davenport Lane projects.

**Major Issues to be Resolved in the Next 5 Years**

Completion of water deferred maintenance activities and Capital Improvement Program projects.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER CAPITAL PROJECT FUND</b>							
<b>INTERGOVERNMENTAL</b>							
340-000-43170	GRANTS - MISCELLANEOUS	0	0	0	20,000	20,000	20,000
	TOTAL INTERGOVERNMENTAL	0	0	0	20,000	20,000	20,000
<b>MISCELLANEOUS REVENUE</b>							
340-000-45002	INTEREST EARNED	0	2,341	1,000	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	0	2,341	1,000	1,000	1,000	1,000
<b>TRANSFERS IN</b>							
340-000-46040	TRANSFER FROM WATER FUND	0	315,000	74,500	240,206	290,206	290,206
340-000-46041	TRANSFER FROM WATER IMP SDC	0	178,000	5,000	490,000	490,000	490,000
	TOTAL TRANSFERS IN	0	493,000	79,500	730,206	780,206	780,206
<b>BEGINNING FUND BALANCE</b>							
340-000-49090	BEGINNING FUND BALANCE	0	0	397,297	110,262	110,262	110,262
	TOTAL BEGINNING FUND BALANCE	0	0	397,297	110,262	110,262	110,262
	TOTAL FUND REVENUE	0	495,341	477,797	861,468	911,468	911,468

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>WATER CAPITAL PROJECT FUND</b>							
<b>WATER CAPITAL PROJECTS</b>							
<b>MATERIALS AND SERVICES:</b>							
340-340-61003	ADVERTISING	0	198	2,000	1,200	1,200	1,200
340-340-61059	CONTRACTED SERVICES	0	0	0	58,000	58,000	58,000
	TOTAL MATERIALS AND SERVICES	0	198	2,000	59,200	59,200	59,200
<b>CAPITAL OUTLAY:</b>							
340-340-81001	LAND ACQUISITION	0	0	5,000	295,000	95,000	95,000
340-340-85010	DESIGN SERVICES	0	17,955	8,000	39,000	39,000	39,000
340-340-85020	CONSTRUCTION COSTS	0	95,838	462,797	468,268	718,268	718,268
	TOTAL CAPITAL OUTLAY	0	113,792	475,797	802,268	852,268	852,268
	TOTAL WATER CAPITAL PROJECTS	0	113,990	477,797	861,468	911,468	911,468
	TOTAL FUND EXPENDITURES	0	113,990	477,797	861,468	911,468	911,468

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND:    PARKS CAPITAL PROJECT FUND**

**Program Description/Mission**

This fund administers the design and construction of all parks and recreation capital improvement projects and studies. Transfers to this fund are from General Fund, Parks Fee Fund, and Parks and Recreation Improvement System Development Charge (SDC) Fund. Additional funding may include intergovernmental grants or a grant from the Silverton Urban Renewal Agency. The City's Parks and Recreation Master Plan and Capital Improvement Plan are the guide documents for this program.

**Budget Comments**

Account #85020 includes construction of additional Westfield Park Improvements \$24,065.

**Accomplishments**

Completion of the Skate Park, Dog Park, and Westfield Park projects.

**Major Issues to be Resolved in the Next 5 Years**

Completion of Coolidge and McClaine Master Plan project.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS CAPITAL PROJECT FUND</b>							
<b>INTERGOVERNMENTAL</b>							
372-000-43175	GRANTS- PARKS CAPITAL IMP	0	0	235,000	0	0	0
372-000-43180	URA GRANT PROCEEDS	0	0	125,991	0	0	0
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>360,991</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>							
372-000-45002	INTEREST EARNED	0	624	0	0	0	0
372-000-45018	DONATIONS - SKATE PARK	0	41	0	0	0	0
372-000-45023	DONATIONS- DOG PARK	0	20	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>							
372-000-46010	TRANSFER FROM GENERAL FUND	0	2,070	0	0	0	0
372-000-46072	TRANSFER FROM PARK SDC FUND	0	127,547	0	13,000	13,000	13,000
	<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>129,617</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>BEGINNING FUND BALANCE</b>							
372-000-49090	BEGINNING FUND BALANCE	0	0	111,682	11,065	11,065	11,065
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>111,682</b>	<b>11,065</b>	<b>11,065</b>	<b>11,065</b>
	<b>TOTAL FUND REVENUE</b>	<b>0</b>	<b>130,302</b>	<b>472,673</b>	<b>24,065</b>	<b>24,065</b>	<b>24,065</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>PARKS CAPITAL PROJECT FUND</b>							
<b>PARKS CAPITAL PROJECTS</b>							
<b>MATERIALS AND SERVICES:</b>							
372-372-62573	MISCELLANEOUS EXPENSE	0	89	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>0</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
372-372-85003	ADVERTISING	0	524	0	0	0	0
372-372-85010	DESIGN SERVICES	0	56,973	70,000	0	0	0
372-372-85020	CONSTRUCTION COSTS	0	22,664	402,673	24,065	24,065	24,065
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>80,161</b>	<b>472,673</b>	<b>24,065</b>	<b>24,065</b>	<b>24,065</b>
	<b>TOTAL PARKS CAPITAL PROJECTS</b>	<b>0</b>	<b>80,250</b>	<b>472,673</b>	<b>24,065</b>	<b>24,065</b>	<b>24,065</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>80,250</b>	<b>472,673</b>	<b>24,065</b>	<b>24,065</b>	<b>24,065</b>

**BUDGET NARRATIVE**  
***Fiscal Year 2014-2015***

**FUND: FLEET REPLACEMENT**

**Program Description/Mission**

This is an Internal Service Fund with the purpose of providing funds for fleet replacement. The goal of this fund is to accumulate resources to purchase the item to be replaced without the need to go out for financing which would cost more due to the interest charges. The fleet replacement is based on a capital replacement schedule. This year's revenues are from transfers in from the various funds that use City owned vehicles. Due to economic conditions, some funds will not be transferring in revenues to this fund.

**Budget Comments**

One vehicle is budgeted for replacement. It is one of the police patrol vehicles for \$25,336. The General Fund Police Department Program has paid for the equipment.

**Major Issues to be Resolved in the Next 5 Years**

- Provide adequate funding for long-term vehicle replacements.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>FLEET REPLACEMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
600-000-45002	INTEREST EARNED	3,336	4,104	3,750	3,700	3,700	3,700
600-000-45111	SALE OF FIXED ASSETS	3,594	2,500	0	0	0	0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>6,930</b>	<b>6,604</b>	<b>3,750</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>TRANSFERS IN</b>							
600-000-46010	TRANSFER FROM GENERAL	60,982	43,651	34,775	34,458	34,458	34,458
600-000-46013	TRANSFER FROM TRANSPORTATION	6,472	0	0	0	0	0
600-000-46020	TRANSFER FROM STREET	12,769	0	30,200	29,849	29,849	29,849
600-000-46028	TRANSFER FROM STORM WTR IMP	0	0	0	19,872	19,872	19,872
600-000-46030	TRANSFER FROM SEWER	12,043	12,043	23,100	65,870	65,870	65,870
600-000-46040	TRANSFER FROM WATER	12,628	19,937	16,800	45,765	45,765	45,765
	<b>TOTAL TRANSFERS IN</b>	<b>104,894</b>	<b>75,631</b>	<b>104,875</b>	<b>195,814</b>	<b>195,814</b>	<b>195,814</b>
<b>BEGINNING FUND BALANCE</b>							
600-000-49090	BEGINNING FUND BALANCE	556,055	644,411	698,882	724,896	724,896	724,896
	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>556,055</b>	<b>644,411</b>	<b>698,882</b>	<b>724,896</b>	<b>724,896</b>	<b>724,896</b>
	<b>TOTAL FUND REVENUE</b>	<b>667,879</b>	<b>726,646</b>	<b>807,507</b>	<b>924,410</b>	<b>924,410</b>	<b>924,410</b>

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<b>FLEET REPLACEMENT FUND</b>							
<b>FLEET REPLACEMENT</b>							
<b>CAPITAL OUTLAY:</b>							
600-600-81076	CAPITAL - FLEET	23,468	23,815	25,529	25,336	25,336	25,336
	<b>TOTAL CAPITAL OUTLAY</b>	<b>23,468</b>	<b>23,815</b>	<b>25,529</b>	<b>25,336</b>	<b>25,336</b>	<b>25,336</b>
<b>CONTINGENCY &amp; RESERVES:</b>							
600-600-91731	RESERVE - VEHICLES	0	0	720,797	899,074	899,074	899,074
	<b>TOTAL CONTINGENCY &amp; RESERVES</b>	<b>0</b>	<b>0</b>	<b>720,797</b>	<b>899,074</b>	<b>899,074</b>	<b>899,074</b>
<b>TRANSFERS OUT:</b>							
600-600-95001	TRANSFER TO GENERAL FUND	0	0	61,181	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>61,181</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL FLEET REPLACEMENT</b>	<b>23,468</b>	<b>23,815</b>	<b>807,507</b>	<b>924,410</b>	<b>924,410</b>	<b>924,410</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>23,468</b>	<b>23,815</b>	<b>807,507</b>	<b>924,410</b>	<b>924,410</b>	<b>924,410</b>

**BUDGET NARRATIVE**  
**Fiscal Year 2014-2015**

**FUND: MAJOR EQUIPMENT REPLACEMENT**

**Program Description/Mission**

This is an Internal Service Fund with the purpose of providing funds for major equipment replacement. The goal of this fund is to provide resources to purchase the item to be replaced without the need for outside financing which would cost more due to the interest charges. General Fund capital funded items that receive reserve funds include; telephone system, building hvac systems, pool mechanical & hvac systems and park play structures. Reserved items for other funds are detailed on support documents.

**Major Issues to be Resolved in the Next 5 Years**

Provide adequate funding for long-term equipment replacements.

**CITY OF SILVERTON**  
REVENUES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
610-000-45002	INTEREST EARNED	3,635	3,991	3,600	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE	3,635	3,991	3,600	3,500	3,500	3,500
<u>TRANSFERS IN</u>							
610-000-46010	TRANSFER FROM GENERAL	53,000	54,517	54,733	29,920	29,920	29,920
610-000-46020	TRANSFER FROM STREET	3,475	0	10,000	20,926	20,926	20,926
610-000-46030	TRANSFER FROM SEWER	0	5,423	15,800	21,889	21,889	21,889
610-000-46040	TRANSFER FROM WATER	50,408	5,226	12,000	20,413	20,413	20,413
	TOTAL TRANSFERS IN	106,883	65,166	92,533	93,148	93,148	93,148
<u>BEGINNING FUND BALANCE</u>							
610-000-49090	BEGINNING FUND BALANCE	599,369	709,886	700,197	640,511	640,511	640,511
	TOTAL BEGINNING FUND BALANCE	599,369	709,886	700,197	640,511	640,511	640,511
	TOTAL FUND REVENUE	709,886	779,043	796,330	737,159	737,159	737,159

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MAJOR EQUIPMENT</u>							
<u>CAPITAL OUTLAY:</u>							
610-610-81003	CAPITAL -REPLACEMNT EQUIPMENT	0	173,648	117,200	0	0	0
	TOTAL CAPITAL OUTLAY	0	173,648	117,200	0	0	0
<u>CONTINGENCY &amp; RESERVES:</u>							
610-610-90001	CONTINGENCY	0	0	679,130	737,159	737,159	737,159
	TOTAL CONTINGENCY & RESERVES	0	0	679,130	737,159	737,159	737,159
	TOTAL MAJOR EQUIPMENT	0	173,648	796,330	737,159	737,159	737,159
	TOTAL FUND EXPENDITURES	0	173,648	796,330	737,159	737,159	737,159

**BUDGET NARRATIVE**  
***Fiscal Year 2014-2015***

**FUND:    EXTENDED LEAVE**

**Budget Comments**

This is an Internal Service fund and was created as part of the budgeting for fiscal year 2004-2005. The purpose of this fund is to provide funding for a temporary worker in the event an employee is out on extended leave and job duties still must be performed. The goal of this fund is to have a minimum balance of 10% of the sick-leave liability as of the end of December. The current fund balance is greater than the 10% goal so no transfers are budgeted.

The resources from this fund will only be expended in the event the City Manager approves hiring a temporary worker to offset work that cannot be performed by the employee who is out on an extended leave or at a later time or by other City staff.

Each fund or program budget's for the personnel costs of current employees needed to fulfill the functions of the program or fund. If an employee were out on a paid extended leave, normally due to illness or injury, there would not be enough appropriation to hire a temporary worker to fill-in if needed.

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
620-000-45002	INTEREST EARNED	574	680	600	500	500	500
	TOTAL MISCELLANEOUS REVENUE	574	680	600	500	500	500
<u>TRANSFERS IN</u>							
620-000-46010	TRANSFER FROM GENERAL FUND	6,444	6,016	0	0	0	0
620-000-46011	TRANSFER FROM ELEC INSPECTION	100	0	0	0	0	0
620-000-46020	TRANSFER FROM STREET	198	162	0	0	0	0
620-000-46030	TRANSFER FROM SEWER	1,320	1,593	0	0	0	0
620-000-46040	TRANSFER FROM WATER	726	799	0	0	0	0
	TOTAL TRANSFERS IN	8,788	8,570	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
620-000-49090	BEGINNING FUND BALANCE	102,025	111,387	120,602	121,362	121,362	121,362
	TOTAL BEGINNING FUND BALANCE	102,025	111,387	120,602	121,362	121,362	121,362
	TOTAL FUND REVENUE	111,387	120,637	121,202	121,862	121,862	121,862

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>OPERATIONS</u>							
<u>PERSONNEL SERVICES:</u>							
620-100-51002	PART TIME SALARIES	0	0	65,000	65,000	65,000	65,000
620-100-51003	WORKERS COMP INS	0	0	3,140	3,140	3,140	3,140
620-100-51004	SOCIAL SECURITY/MEDICARE	0	0	4,973	4,973	4,973	4,973
	TOTAL PERSONNEL SERVICES	0	0	73,113	73,113	73,113	73,113
<u>CONTINGENCY &amp; RESERVES:</u>							
620-100-90001	CONTINGENCY	0	0	48,089	48,749	48,749	48,749
	TOTAL CONTINGENCY & RESERVES	0	0	48,089	48,749	48,749	48,749
	TOTAL OPERATIONS	0	0	121,202	121,862	121,862	121,862
	TOTAL FUND EXPENDITURES	0	0	121,202	121,862	121,862	121,862



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DISCONTINUED FUNDS/  
PROGRAMS AND  
OTHER INFORMATION

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND</b>							
<b>CODE ENFORCEMENT</b>							
<b>PERSONNEL SERVICES:</b>							
010-156-51001	FULL TIME SALARIES	27,773	0	0	0	0	0
010-156-51003	WORKERS COMP INS	402	0	0	0	0	0
010-156-51004	SOCIAL SECURITY/MEDICARE	2,041	0	0	0	0	0
010-156-51005	HEALTH INSURANCE	5,078	0	0	0	0	0
010-156-51006	LIFE/ DISABILITY INS	23	0	0	0	0	0
010-156-51007	PERS RETIREMENT	1,870	0	0	0	0	0
	<b>TOTAL PERSONNEL SERVICES</b>	<b>37,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS AND SERVICES:</b>							
010-156-61001	OFFICE SUPPLIES	237	0	0	0	0	0
010-156-61003	ADVERTISING EXPENSE	145	0	0	0	0	0
010-156-61004	TELEPHONE EXPENSE	429	0	0	0	0	0
010-156-61005	POSTAGE & FREIGHT	148	0	0	0	0	0
010-156-61024	VEHICLE EXPENSE	373	0	0	0	0	0
010-156-61045	EQUIPMENT RENTAL	300	0	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>							
010-156-95050	TRANSFER TO DEBT SERVICE	1,768	0	0	0	0	0
010-156-95600	TRANSFER TO FLEET REPLACEMENT	643	0	0	0	0	0
	<b>TOTAL TRANSFERS OUT</b>	<b>2,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CODE ENFORCEMENT</b>	<b>41,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2014-2015</b>
		<b>FISCAL</b>	<b>FISCAL</b>	<b>FISCAL</b>	<b>CITY MNGR</b>	<b>BDGT COMM</b>	<b>COUNCIL</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
<b>GENERAL FUND</b>							
<b>SWIMMING POOL</b>							
<b>MATERIALS AND SERVICES:</b>							
010-210-61003	ADVERTISING	86	0	0	0	0	0
010-210-61004	TELEPHONE EXPENSE	928	1,059	0	0	0	0
010-210-61005	POSTAGE & FREIGHT	185	77	0	0	0	0
010-210-61006	GAS/ ELECTRIC EXPENSE	80,256	84,116	0	0	0	0
010-210-61008	BUILDING & GROUNDS MAINTENANC	12,409	1,544	0	0	0	0
010-210-61009	PERMIT FEES	0	326	0	0	0	0
010-210-61015	TRAVEL, TRAINING & MEETINGS	325	0	0	0	0	0
010-210-61016	DUES & MEMBERSHIPS	326	0	0	0	0	0
010-210-61022	EQUIPMENT MAINTENANCE	9,881	6,362	0	0	0	0
010-210-61032	JANITORIAL SUPPLIES	1,445	1,458	0	0	0	0
010-210-61042	SAFETY EQP/ PROT CLTHNG	0	650	0	0	0	0
010-210-61045	EQUIPMENT RENTAL	463	1,213	0	0	0	0
010-210-61047	POOL CHEMICALS	6,475	11,246	0	0	0	0
010-210-61059	CONTRACTED SERVICES	88,339	62,966	0	0	0	0
010-210-71000	MINOR EQUIPMENT	336	85	0	0	0	0
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>201,454</b>	<b>171,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY:</b>							
010-210-81003	CAPITAL - REPLACEMENT	3,709	1,042	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,709</b>	<b>1,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL SWIMMING POOL</b>	<b>205,164</b>	<b>172,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>EUREKA SIDEWALK PROJECT</u>							
<u>CAPITAL OUTLAY:</u>							
021-200-85010	CONTRACTED SERVICES	1,589	0	0	0	0	0
021-200-85020	CONSTRUCTION COSTS	3,330	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	4,919	0	0	0	0	0
	TOTAL EUREKA SIDEWALK PROJECT	4,919	0	0	0	0	0
	TOTAL FUND EXPENDITURES	38,646	22,436	304,692	386,283	386,283	386,283

**CITY OF SILVERTON**  
REVENUES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>ABATEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
026-000-45002	INTEREST EARNED	110	0	0	0	0	0
026-000-45029	ABATEMENT SERVICES	4,114	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	4,224	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
026-000-49090	BEGINNING FUND BALANCE	27,414	29,582	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	27,414	29,582	0	0	0	0
	TOTAL FUND REVENUE	31,639	29,582	0	0	0	0

**CITY OF SILVERTON**  
EXPENDITURES  
FISCAL YEAR 2014-2015

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>ABATEMENT FUND</u>							
<u>OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
026-026-61059	CONTRACTED SERVICES	2,057	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	2,057	0	0	0	0	0
<u>TRANSFERS OUT:</u>							
026-026-95001	TRANSFER TO GENERAL FUND	0	29,582	0	0	0	0
	TOTAL TRANSFERS OUT	0	29,582	0	0	0	0
	TOTAL OPERATIONS	2,057	29,582	0	0	0	0
	TOTAL FUND EXPENDITURES	2,057	29,582	0	0	0	0

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>SILVER CREEK WTR SUPP PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
041-042-85010	ARCH & ENGR SERVICES	25,259	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	25,259	0	0	0	0	0
	TOTAL SILVER CREEK WTR SUPP PR	25,259	0	0	0	0	0
	TOTAL FUND EXPENDITURES	39,022	211,626	766,249	1,015,167	1,015,167	1,015,167

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>PARKS &amp; REC IMPROVE SDC FUND</u>							
<u>EAST BANK TRAIL PROJECT</u>							
<u>CAPITAL OUTLAY:</u>							
072-075-85003	ADVERTISING	883	0	0	0	0	0
072-075-85010	ARCH & ENGR SERVICES	20,312	2,013	0	0	0	0
072-075-85020	CONSTRUCTION COSTS	1,050	124,839	0	0	0	0
	TOTAL CAPITAL OUTLAY	22,245	126,852	0	0	0	0
	TOTAL EAST BANK TRAIL PROJECT	22,245	126,852	0	0	0	0
	TOTAL FUND EXPENDITURES	22,245	254,399	192,360	295,843	295,843	295,843

**CITY OF SILVERTON**  
**REVENUES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SENIOR CENTER PROJECT</u>							
<u>INTERGOVERNMENTAL</u>							
219-000-43038	CDBG GRANT PROCEEDS	31,819	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	31,819	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
219-000-45002	INTEREST EARNED	282	0	0	0	0	0
219-000-45014	DONATIONS - GENERAL	5,000	0	0	0	0	0
219-000-45019	MISCELLANEOUS REVENUE	2,022	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	7,304	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
219-000-49090	BEGINNING FUND BALANCE	31,659	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	31,659	0	0	0	0	0
	TOTAL FUND REVENUE	70,782	0	0	0	0	0

**CITY OF SILVERTON**  
**EXPENDITURES**  
**FISCAL YEAR 2014-2015**

		2011-2012 FISCAL ACTUAL	2012-2013 FISCAL ACTUAL	2013-2014 FISCAL BUDGET	2014-2015 CITY MNGR PROPOSED	2014-2015 BDGT COMM APPROVED	2014-2015 COUNCIL ADOPTED
<u>SENIOR CENTER PROJECT</u>							
<u>SENIOR CENTER PROJECT</u>							
<u>TRANSFERS OUT:</u>							
219-219-95061	TRANSFER TO BLDG IMP RSRV	70,782	0	0	0	0	0
	TOTAL TRANSFERS OUT	70,782	0	0	0	0	0
	TOTAL SENIOR CENTER PROJECT	70,782	0	0	0	0	0
	TOTAL FUND EXPENDITURES	70,782	0	0	0	0	0

**CITY OF SILVERTON**  
**RESOLUTION**  
**14-29**

**A RESOLUTION OF THE SILVERTON CITY COUNCIL DETERMINING ELIGIBILITY TO RECEIVE STATE SHARED REVENUES**

**WHEREAS**, ORS 221.760 provides as follows:

The officer responsible for disbursing funds to cities under ORS 323.455, 366.785, to 366.820 and 471.805 shall, in the case of a City located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the City provides four or more of the following services:

1. Police protection
2. Fire protection
3. Street construction, maintenance, and lighting
4. Sanitary sewers
5. Storm sewers
6. Planning, zoning, and subdivision control
7. One or more of utility services

**WHEREAS**, City Officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SILVERTON AS FOLLOWS:**

**Section 1:** The City of Silverton hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

1. Police protection
2. Street construction, maintenance, and lighting
3. Sanitary sewers
4. Storm sewers
5. Planning, zoning, and subdivision control
6. Water utility services

**Section 2:** That this resolution is and shall be effective from and after its passage by the City Council.

Resolution adopted by the City Council of the City of Silverton, this 16th day of June 2014.

  
\_\_\_\_\_  
Mayor, City of Silverton  
Stu Rasmussen

ATTEST:   
\_\_\_\_\_  
City Manager/Recorder, City of Silverton  
Bob Willoughby

**CITY OF SILVERTON**  
**RESOLUTION**  
**14-30**

**A RESOLUTION OF THE SILVERTON CITY COUNCIL DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES**

**WHEREAS**, the City of Silverton must declare its election to receive state shared revenues.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SILVERTON AS FOLLOWS:**

**Section 1:** Pursuant to ORS 221.770, the City hereby elects to receive state revenues for Fiscal Year 2014-2015.

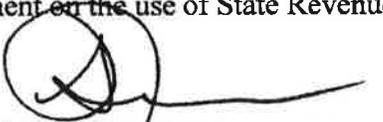
**Section 2:** That this resolution is and shall be effective from and after its passage by the City Council.

Resolution adopted by the City Council of the City of Silverton, this 16th day of June, 2014.

  
\_\_\_\_\_  
Mayor, City of Silverton  
Stu Rasmussen

ATTEST:  
  
\_\_\_\_\_  
City Manager/Recorder, City of Silverton  
Bob Willoughby

I certify that a Public Hearing before the Budget Committee was held on April 17, 2014, and a Public Hearing before the City Council was held on June 16, 2014, giving citizens an opportunity to comment on the use of State Revenue Sharing funds.

  
\_\_\_\_\_  
Bob Willoughby, City Manager

**CITY OF SILVERTON**  
**RESOLUTION**  
**14-31**

**A RESOLUTION OF THE SILVERTON CITY COUNCIL ADOPTING THE BUDGET, MAKING APPROPRIATIONS, AND DECLARING THE AD VALOREM PROPERTY TAX RATE TO BE CERTIFIED TO THE COUNTY ASSESSOR**

**WHEREAS**, On May 22, 2014, the City of Silverton Budget Committee, after appropriate deliberation and a Public Hearing, approved the budget for fiscal year 2014-2015; and

**WHEREAS**, in accordance with Oregon Budget Law, the City seeks to adopt a budget and appropriate City expenditures for fiscal year 2014-2015; and

**WHEREAS**, the City seeks to declare the ad valorem property taxes for Fiscal Year 2014-2015 to the Marion County Tax Assessor.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SILVERTON AS FOLLOWS:**

**Section 1:** That The City Council hereby declares and certifies to the Marion County Tax Assessor the following ad valorem property taxes are hereby imposed for fiscal year 2014-2015 upon the assessed value of all taxable property within the tax district of the City of Silverton:

In the amount of \$ 3.6678 per \$1,000 of assessed value for permanent rate tax;  
In the amount of \$ 275,000 for local option tax; and  
In the amount of \$ 256,878 for debt service for general obligation bonds.

	<u>General Government</u>	<u>Excluded from the Limitation</u>
General Fund	\$ 3.6678/ \$1,000	
Local Option Tax	\$ 275,000	
GO Bonded Debt		\$256,878

**Section 2:** The City Council of the City of Silverton hereby adopts the budget for fiscal year 2014-2015 (July 1, 2014 through June 30, 2015) in the sum of \$26,124,874, now on file at City Hall.

**Section 3:** The City Council makes the following appropriations in the amounts stated for Fiscal Year 2014-2015 and for the following purposes by Fund:

**GENERAL FUND**

Non-Departmental/ non-program	
Materials & Services	\$ 383,894
Transfers	215,000
Contingency	1,579,975
City Council	6,300
City Management	341,371
Finance	441,185
Police	2,317,743
Enforcement	44,253
Planning	240,483
Facilities Maintenance	312,335
Parks and Recreation	259,673
Computer Services	43,000
Fund Total	\$ 6,185,212

**ELECTRICAL INSPECTION FUND**

Personal Services	\$ 3,585
Materials & Services	24,150
Transfers	7,049
Contingency	8,599
Fund Total	\$ 43,383

**BUILDING OPERATIONS FUND**

Personal Services	\$ 135,637
Materials & Services	10,760
Transfers	10,401
Contingency	23,837
Fund Total	\$ 180,635

**TRANSPORTATION FUND**

Personal Services	\$ 58,929
Materials & Services	26,067
Capital Outlay	5,000
Transfers	2,597
Contingency	12,397
Fund Total	\$ 104,990

**POOL OPERATIONS LEVY FUND**

Materials & Services	\$ 165,500
Capital Outlay	39,500
Contingency	54,184
Reserve – Pool Capital Imp	11,714
Fund Total	\$ 270,898

**TRANSIENT TAX FUND**

Materials & Services	\$ 163,112
Transfers	60,000
Contingency	20,000
Fund Total	\$ 243,112

**STREET FUND**

Personnel Services	\$ 185,429
Materials & Services	103,440
Capital Outlay	20,541
Transfers	370,498
Contingency	95,015
Reserves	43,032
Fund Total	\$ 817,955

**STREET IMPROVEMENT SDC FUND**

Capital Outlay	\$ 33,087
Contingency	67,552
Transfers	32,000
Reserves	253,644
Fund Total	\$ 386,283

**STREET REIMBURSEMENT SDC FUND**

Transfers	\$ 32,000
Contingency	35,544
Fund Total	\$ 67,544

**STORM WATER IMPROVEMENT SDC FUND**

Transfers	\$ 38,000
Capital Outlay	8,417
Contingency	473,117
Fund Total	\$ 519,534

**STORM WATER REIMBURSEMENT SDC FUND**

Contingency	\$ 10,341
Fund Total	\$ 10,341

**STREET LIGHT IMPROVEMENT FUND**

Capital Outlay	\$ 181,812
Fund Total	\$ 181,812

**STREET MAINTENANCE FEE FUND**

Materials & Services	\$ 500
Capital Outlay	49,780
Contingency	280,000
Fund Total	\$ 330,280

**STORMWATER FEE FUND**

Materials & Services	\$ 20,375
Transfers	72,875
Contingency	3,600
Fund Total	\$ 96,850

**SEWER FUND**

Sewer Operations:	
Personal Services	\$ 523,810
Materials & Services	443,620
Capital Outlay	1,500
Sewer Maintenance:	
Personal Services	255,711
Materials & Services	82,625
Capital Outlay	9,125
Debt Service	830,045
Transfers	880,781
Reserves	11,560
Contingency	<u>465,667</u>
Fund Total	\$ 3,504,444

**SEWER IMPROVEMENT SDC FUND**

Capital Outlay	\$ 323,441
Transfers	25,000
Contingency	<u>87,709</u>
Fund Total	\$ 436,150

**SEWER REIMBURSEMENT SDC FUND**

Transfers	\$ 25,000
Contingency	<u>74,213</u>
Fund Total	\$ 99,213

**SEWER DEBT RESERVE FUND**

Reserve for Debt Service	\$ <u>1,059,793</u>
Fund Total	\$ 1,059,793

**WATER FUND**

Water Operations:	
Personal Services	\$ 288,863
Materials & Services	195,905
Capital Outlay	36,690
Water Maintenance:	
Personal Services	288,879
Materials & Services	156,918
Capital Outlay	5,925
Debt Service	193,730
Transfers	816,544
Reserves	203,360
Contingency	<u>319,939</u>
Fund Total	\$ 2,506,753

**WATER IMPROVEMENT SDC FUND**

Capital Outlay	\$ 129,050
Transfers	490,000
Contingency	<u>396,117</u>
Fund Total	\$ 1,015,167

**WATER REIMBURSEMENT SDC FUND**

Transfers	\$ 82,628
Contingency	<u>21,133</u>
Fund Total	\$ 103,761

**GO DEBT SERVICE FUND**

Debt Services	\$ 268,300
Unappropriated Fund Balance*	<u>12,675</u>
Fund Total	\$ 280,975

**DEBT SERVICE FUND**

Debt Services	\$ 166,450
Contingency	<u>13,248</u>
Fund Total	\$ 179,698

**BUILDING CAPITAL IMP RESERVE FUND**

Capital Outlay	\$ 30,000
Reserves	<u>567,871</u>
Fund Total	\$ 597,871

**GENERAL OPERATING RESERVE FUND**

Contingency	\$ 250,000
Reserves	<u>500,640</u>
Fund Total	\$ 750,640

**PARKS FEE FUND**

Personal Services	\$ 11,264
Materials & Services	14,650
Capital Outlay	50,200
Contingency	<u>42,981</u>
Fund Total	\$ 119,095

**PARKS & REC IMPROVEMENT SDC FUND**

Capital Outlay	\$ 100,000
Transfers	13,000
Contingency	<u>182,843</u>
Fund Total	\$ 295,843

**ASSESSMENT FUND**

Materials & Services	\$ 4,000
Debt Service	68,850
Contingency	<u>291,303</u>
Fund Total	\$ 364,153

**CDBG HOUSING REHAB FUND**

Materials & Services	\$ 130,000
Transfers	3,603
Contingency	<u>242,922</u>
Fund Total	\$ 376,525

**DAM EARLY WARNING SYS PROJ FUND**

Material & Services	\$ <u>48,253</u>
Fund Total	\$ 48,253

**WWTP DIGESTER PROJECT FUND**

Capital Outlay	<u>\$1,042,502</u>
Fund Total	\$1,042,502

**STEELHAMMER LID PROJECT FUND**

Transfers \$ 91  
Fund Total \$ 91

**STREET CAPITAL PROJECT FUND**

Materials & Services \$ 30,900  
Capital Outlay 240,947  
Reserves 30,000  
Fund Total \$ 301,847

**STORM WATER CAPITAL PROJECT FUND**

Materials & Services \$ 300  
Capital Outlay 101,190  
Fund Total \$ 101,490

**SEWER CAPITAL PROJECT FUND**

Materials & Services \$ 2,350  
Capital Outlay 780,467  
Fund Total \$ 782,817

**WATER CAPITAL PROJECT FUND**

Materials & Services \$ 59,200  
Capital Outlay 852,268  
Fund Total \$ 911,468

**PARKS CAPITAL PROJECT FUND**

Capital Outlay \$ 24,065  
Fund Total \$ 24,065

**FLEET REPLACEMENT FUND**

Capital Outlay \$ 25,336  
Reserves 899,074  
Fund Total \$ 924,410

**MAJOR EQUIP REPLACEMENT FUND**

Contingency \$ 737,159  
Fund Total \$ 737,159

**EXTENDED LEAVE FUND**

Personnel Services \$ 73,113  
Personnel Services 48,749  
Fund Total \$ 121,862

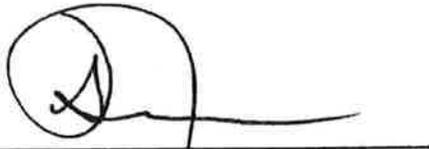
Section 4: The City Council hereby directs the City Manager/Recorder to certify to Marion County Clerk and the County Assessor the tax levy made by this resolution and shall file with them the required documents as required by Oregon Budget Law on or before July 15, 2014.

Section 5: That this resolution is and shall be effective after its passage by the City Council.

Resolution adopted by the City Council of the City of Silverton this 16th day of June, 2014.

  
\_\_\_\_\_  
Mayor, City of Silverton  
Stu Rasmussen

ATTEST:

  
\_\_\_\_\_  
City Manager/Recorder, City of Silverton  
Bob Willoughby

City Manager/Recorder, City of Silverton  
Bob Willoughby

\*Included for informational purposes only

**CITY OF SILVERTON**  
**RESOLUTION**  
**14-32**

**A RESOLUTION OF THE SILVERTON CITY COUNCIL EXTENDING THE CITY OF SILVERTON'S WORKERS' COMPENSATION COVERAGE TO CERTAIN VOLUNTEER POSITIONS**

**WHEREAS**, pursuant to ORS 656.031, workers' compensation coverage will be provided to the classes of volunteers listed in this resolution, noted on CIS payroll schedule, and verified at audit:

**1. Public Safety Volunteers**

**Applicable**   X   **Non-applicable** \_\_\_\_\_

An assumed monthly wage of \$800 will be used for public safety volunteers in the following volunteer positions (check all that apply):

- Police reserve
- Search and rescue
- Firefighter
- Emergency medical personnel
- Ambulance drivers
- Other

**2. Volunteer boards, commissions and councils for the performance of administrative duties.**

**Applicable**   X   **Non-applicable** \_\_\_\_\_

An aggregate assumed annual wage of \$2,500 will be used per each volunteer board, commission or council for the performance of administrative duties. The covered bodies are (list each body):

- a. City Council
- b. Planning Commission
- c. Tourism Promotion Committee
- d. Historic Landmarks Commission
- e. Silverton City Budget Committee
- d. Silverton Urban Renewal Agency Board
- e. Silverton Urban Renewal Agency Budget Committee

**3. Manual labor by elected officials.**

Applicable \_\_\_\_\_ Non-applicable  X

**4. Non-public safety volunteers**

Applicable  X  Non-applicable \_\_\_\_\_

All non-public safety volunteers listed below will track their hours and Oregon minimum wage will serve as assumed wage for both premium and benefits calculations. CIS will assign the appropriate classification code according to the type of volunteer work being performed. (List specific non-public safety volunteers below)

- Parks and recreation
- Senior center
- Public works
- Library
- Other

**5. Public Events**

Applicable \_\_\_\_\_ Non-applicable  X

**6. Community Service Volunteers/Inmates**

Applicable \_\_\_\_\_ Non-applicable  X

**7. Other volunteers**

Volunteer exposures not addressed here will have workers' compensation coverage if, prior to the onset of the work provided that the City of Silverton:

- a. Provides at least two weeks' advance written notice to CIS underwriting requesting the coverage
- b. CIS approves the coverage and date of coverage
- c. CIS provides written confirmation of coverage

**The City of Silverton agrees to maintain verifiable rosters for all volunteers including volunteer name, date of service and hours of service and make them available at the time of a claim or audit to verify coverage.**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SILVERTON, AS FOLLOWS:**

Section 1: Workers compensation coverage is provided as indicated above.

Section 2: That this resolution is and shall be effective from and after its passage by the City Council.

Resolution adopted by the City Council of the City of Silverton, this 16<sup>th</sup> day of June, 2014.

  
\_\_\_\_\_  
Mayor, City of Silverton  
Stu Rasmussen

ATTEST:



\_\_\_\_\_  
City Manager/Recorder, City of Silverton  
Bob Willoughby



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